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# 2020 BUDGET

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# 2020 BUDGET HIGHLIGHTS

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# CAO'S MESSAGE

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As part of our active, innovative and connected community, I am excited to see how Whitby continues to change and grow. As one of the fastest growing communities in Ontario, our community's population is expected to grow more than 40 per cent over the next 12 years.

It's this growth that underlines the importance of continuing to invest in maintaining our assets and planning for our future. In 2020, this includes work to develop a new major roadway, the Mid-Block Arterial Roadway and North Whitby Sports Complex needed to address growth. It also includes the creation of a new Climate Change Plan to ensure Whitby remains resilient in the face of future climate change impacts. Community engagement will play a vital role in each of these initiatives, and in everything we do.

Whitby's growth also means we must continue to invest in the delivery of the programs and services that residents, community groups and businesses rely on each and every day. From our more than 3,000 recreation programs to the 1,140+ lane kilometres of roads we clear of snow, to the over 200 community events that we support each year – all are part of what makes our community a great place to live, work and play. These will continue to help us to deliver on our Council's Goals (see page 4), our Corporate Strategic Plan and 2020 to 2022 Business Plan – the documents that guide our decision-making and budgetary investments.

I would like to thank Council, staff, our residents, volunteers, committees and community organizations for all they contribute to our community. I invite you to take a read through this report and see how we are collectively continuing to make a positive difference in our community.



**MATT GASKELL**  
Chief Administrative Officer

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## SENIOR LEADERSHIP TEAM

**Matt Gaskell**, Chief Administrative Officer  
**Chris Harris**, Town Clerk  
**Dave Speed**, Fire Chief  
**Jacqueline Long**, Head, Human Resources  
**John Romano**, Commissioner, Community Services  
**Ken Nix**, Commissioner, Corporate Services and Treasurer

**Rhonda Jessup**, Chief Executive Officer, Whitby Public Library  
**Roger Saunders**, Commissioner, Planning and Development  
**Sarah Klein**, Director, Strategic Initiatives  
**Suzanne Beale**, Commissioner, Public Works  
**Warren Mar**, Commissioner, Enforcement Services and Town Solicitor

# TOWN COUNCIL

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## Mayor



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“Whitby’s growth creates challenges and opportunities.”

- Mayor Don Mitchell, Town of Whitby

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**DON MITCHELL**

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## Regional Councillors



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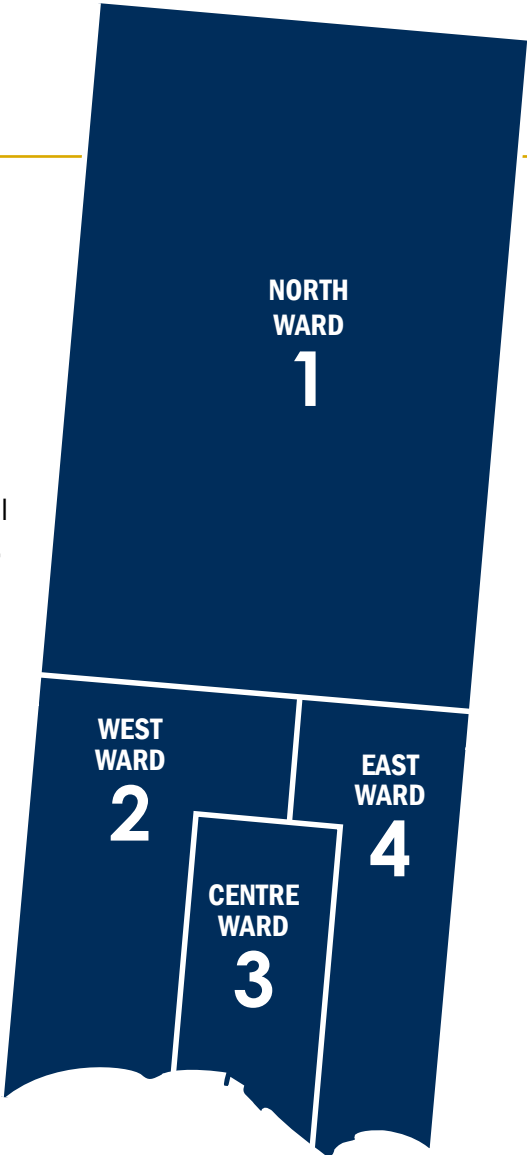
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# COUNCIL'S GOALS

## 2018 to 2022

- 1** To build a strong, respectful Council team with a positive shared vision and four-year action plan; to ensure all municipal affairs are conducted with professionalism and integrity.
- 2** To enhance the transparency and accessibility of Town Hall and ensure effective public consultation and engagement, including greater opportunities for voter engagement through the municipal election process.
- 3** To deliver local jobs and prosperity through strategic planning and promotion that builds resilience and economic diversity.
- 4** To make workplace morale a priority by building a collaborative, inclusive, respectful and creative work environment that engages the abilities of all staff to solve problems, accomplish new things and deliver the best outcomes to residents.
- 5** To continue the Whitby tradition of responsible financial management and respect for taxpayers; and to understand the importance of affordability and sustainability to a healthy, balanced community.
- 6** To ensure Whitby is clearly seen by all stakeholders to be business and investment friendly and supportive; and to continuously improve the customer experience and the effectiveness and efficiency of communications, service delivery and approvals.
- 7** To accelerate the pedestrian focus of our historic downtown cores; to leverage municipal tools and resources to generate downtown supportive investments; to facilitate the continued growth of our Innovation District; and to gain care and control of Baldwin Street through downtown Brooklin.
- 8** To make our streets and neighbourhoods safer through innovative and best-practice design standards and traffic calming measures that reduce traffic speeds; to increase citizen involvement in building Complete Streets; to effectively manage parking on residential streets and in our downtowns; and to reduce the traffic impact of new developments on existing neighbourhoods.
- 9** To remain the community of choice for families and become the community of choice for seniors and job creators; and to focus new growth around the principles of strong, walkable and complete neighbourhoods that offer mobility choices.
- 10** To become the destination of choice for visitors; to realize the economic, cultural and social potential of our downtowns, waterfront, green spaces and major attractions; to support and facilitate new community events and increase recreational opportunities along our waterfront.



# CORPORATE STRATEGIC PLAN OVERVIEW



## Mission

Together we deliver services that make a difference in our community.

## Vision

Inspiring excellence through a culture where everyone is valued and respected.

## Strategic Priorities

**People:** We will foster an inclusive environment where employees can experience job satisfaction and rewarding careers.

**Organization:** We will be a high performing, innovative, effective and efficient organization.

**Customer:** We will provide a consistent, optimized and positive customer service experience.

## Core Values

### WE CARE (Whitby Employees Care)



# BUSINESS PLAN ACTION ITEMS

The 2020 to 2022 Business Plan (BP) is the roadmap for how the Town of Whitby will operationalize its Corporate Strategic Plan (CSP) and achieve its CSP strategic priorities and mission of **“together we deliver services that make a difference in our community.”**

The below themes of the Business Plan were identified considering alignment with Council’s Goals, the results of the Community Survey and the Corporate Strategic Plan. The BP’s 12 Action Items have been categorized into six themes through Council’s feedback and will be the Town’s focus over the next three years:

- 1 Community Building**
  - Customer Service Strategy
  - Downtown Whitby Secondary Plan
  - North Whitby Sports Complex
  - Comprehensive Zoning By-Law Review
- 2 Community Engagement and Communications**
  - Community Engagement
- 3 Community Safety and Transportation**
  - Mid-Block Arterial Roadway
- 4 Economic Development**
  - Economic Development Strategy
- 5 Effective Government**
  - Whitby Official Plan
  - Organizational Effectiveness
  - Enterprise Resource Planning (ERP) System
  - Long Term Financial Planning
- 6 Environmental Sustainability**
  - Climate Change Plan

These Action Items are identified throughout the pages of this report by the colours shown on the left. They are vital to planning for the future growth of the Town. Over the next 12 years the Town expects its population to grow more than 40 per cent, and it needs to be ready. These new initiatives will help modernize and improve service delivery, in order to ensure the Town can continue to make a difference in our community. These Action Items are above and beyond the day-to-day operations and service delivery Town of Whitby staff provide on a daily basis.



# 2019 KEY ACCOMPLISHMENTS AND SUCCESSES

## Community Building

### Whitby Hosts Rogers Hometown Hockey

On December 28 and 29, Iroquois Park Sports Centre played host to Rogers Hometown Hockey. More than 6,500 residents and visitors attended the event over the two days which featured live entertainment, NHL alumni, hockey-themed activities and a live outdoor viewing party of an NHL broadcast. Schools, community groups, Town staff, businesses and minor hockey organizations showed their community spirit in the lead up to the main event as part of the Town's Paint the Town Red contest.



Rogers Hometown Hockey tour stop at Iroquois Park Sports Centre

### Record-breaking Event Attendance

In 2019, more than 75,000 residents and visitors came out to the Town's more than 50 events – including Canada Day, the second annual Open Streets and the award-winning Brooklin Harvest Festival. These events were supported by more than 200 events volunteers.

## A Connected Community

**50+**  
Town Events

**75,000+** attendees

**1,000+** volunteer hours

**200+** volunteers



### New Special Events Volunteer Program

The Town launched a new Special Events Volunteer Program to support the hundreds of volunteers who help to deliver Town events. The goal of the new program is to help foster a vibrant, inclusive, and engaged community through a volunteer program that celebrates and acknowledges the experience and passion of residents. Specifically, the new program aimed to help improve how the Town attracts, retains, supports and recognizes event volunteers.

“I get a lot out of volunteering. For me, it’s the sheer experience and the reward I get knowing that I’ve made a difference...”

– Rita Reddox, Event Volunteer

### Special Events Policy

A new Special Events Policy was approved by Council to provide a framework and consistent approach for how third party special events will be supported and permitted within the Town. The policy includes a standardized application and centralized intake process.



Open Streets 2019

# 2019 KEY ACCOMPLISHMENTS AND SUCCESSES

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The redeveloped Jeffery Park

## Redeveloped Jeffery Park

Jeffery Park reopened to residents following almost a year of redevelopments. New features of the park include new playground equipment, a solar-powered splash pad, a combination basketball and ball hockey court, accessible walkways and street connections, a shade structure, extensive tree and naturalization plantings. A pedestrian bridge to White Oaks Court was also constructed, providing quicker access to the park for a number of residents.

## Whitby's First Accessible Baseball Diamond

Whitby's first fully accessible baseball diamond opened in Willow Park, providing children of all abilities the opportunity to play the game. The Town along with community partners were proud to support Durham Region Challenger Baseball in achieving their vision for the project. The diamond features a rubberized surface and large, accessible dug-outs.

## Support for Local Organizations

Each year, through the Mayor's Community Development Fund and the Performing Arts Community Development Fund, the Town is proud to support a number of local organizations that have a positive impact on the community. In 2019, the Town provided more than \$250,000 in grants to over 60 local community organizations.

## A New 55+ Recreation Strategy

A new 2019 to 2023 Recreation and Leisure Services Seniors Strategy has been developed by the Town, the result of extensive engagement with local seniors and community partners. Action items contained within the strategy focus on the delivery of recreation programs to local seniors. As part of the new strategy, the Whitby Seniors' Activity Centre will be renamed the Whitby 55+ Recreation Centre. The new strategy will help ensure the Town continues to meet the recreational needs of adults ages 55+ in the community over the next five years.

## Feed the Need Inter-Municipal Challenge

In 2019, the Region of Durham and area municipalities came together and collectively raised food and funds equivalent to 81,669 pounds of food for Feed the Need and local food banks – the result of a two-week inter-municipal food donation challenge initiated by the Town of Whitby. Throughout the challenge, donations were made by residents, community organizations, businesses and municipal staff. The donations helped provide approximately 68,000 meals for Durham Region residents in need.



Food donations collected by the Town for the Feed the Need Challenge

# 2019 KEY ACCOMPLISHMENTS AND SUCCESSES

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Rendering of Option A for the new Whitby Civic Centre

## Creating a New Community Hub

Work continued on the development of a new Civic Centre for Whitby – a community hub for all. Whitby Civic Centre is made up of approximately 13 acres that includes the current Town Hall, Civic Centre Park and the Whitby Civic Recreation Complex. Nearly 1,000 residents provided their feedback on two design concept options for the Centre in 2019. A decision on which design option to continue with and explore further is expected to be made in mid-2020.

## New Werden's Plan Heritage Conservation District

A new Heritage Conservation District (HCD) – Werden's Plan Neighbourhood – was created to better protect and preserve an important part of Whitby's history and local architecture. HCDs use guidelines and policies to help ensure that the significance and character of an area – including architecture, views and streetscapes – are protected. The Werden's Plan Neighbourhood HCD covers 250 properties including residential properties, landmark buildings, and public spaces within and just south of Downtown Whitby.

## New Housing Options

In 2019, Council approved the first phase of development for an 18-storey building to be constructed on the north-east quadrant of Taunton Road East and Garden Street. Council also approved the development of a 12-storey, mixed-use building (residential/commercial) to be located at Victoria Street West and Brock Street South. Construction on both mixed-use developments is expected to begin this year, providing more diverse housing options in Whitby.

## Connecting Seniors from Home

The Town's Age-Friendly Network, in partnership with the Whitby Public Library, launched a new 'Seniors Without Walls' program aimed at providing those ages 55+ with the opportunity to make connections with others from the comfort of their home. Each week, volunteers conduct an hour-long program over the phone that is full of engaging conversation and activities.

## A New Youth Strategy for the Town

A new 2019 to 2023 Recreation and Leisure Services Youth Strategy was developed by the Town, the result of extensive engagement with local youth and stakeholders. Action items contained within the strategy focus on the following five themes: communication, youth events, youth development and training, partnerships, and facilities. The strategy also focuses on further integrating Whitby youth into the Town's ongoing activities and decision-making. The new strategy will help ensure the Town continues to meet the needs of youth in the community over the next five years.

## Summer Camp Programs

In 2019, approximately 6,000 children were registered in the Town's Summer Camps and Playground Program. The Playground Program ran in eight local parks and was made possible by community partners Community Connection, CAPREIT and Canadian Tire Jumpstart.



# 2019 KEY ACCOMPLISHMENTS AND SUCCESSES



Port Whitby Marina pier

## Marina Improvements

A number of improvements were made to the Port Whitby Marina in 2019, including a new 64-slip floating pier to replace the current pier and clubhouse upgrades. For the seventh year in a row, the Marina achieved a Clean Marine Diamond rating from Boating Ontario – one of the highest rankings a marina can obtain for following environmental best practices. In 2020, channels around the marina will be dredged to continue to ensure ease of boater navigation. A new boat storage lot will also be built at the Port Whitby Marina this year. The project will include grading, landscaping, signage and curbing.

## Whitby Public Library

In the first year of its new strategic plan, the Whitby Public Library focused on creating a culture of assessment, diversity and inclusion to ensure community members see themselves reflected in library collections and programs. The library improved access to its growing digital services by including these collections in the library catalogue, making titles easier to discover and borrow at any time, from anywhere.

## Libraries

**3** Public Libraries

**1** Virtual Branch ([whitbylibrary.ca](http://whitbylibrary.ca))

**305,000+** physical items available + **millions** of digital items

**710,000+** annual library visits

**7,400+** new members in 2019

**52,000+** people attended **1,900+** programs

## Station Gallery

**360+** programs

**35,000+** visitors

## Lynde House Museum

**3,000+** annual visitors

**100+** events

## Community Engagement and Communications

### Corporate Rebrand

Based on the feedback from thousands of residents, Council unanimously approved a new brand for the Town, including a new master logo. The new brand focuses on Whitby as an active, innovative and connected community that is transforming for the better. The roll-out of the new brand began in January 2020 and will continue to take place in phases, as resources allow.



The Town's new brand will be rolled out in 2020 and beyond

# 2019 KEY ACCOMPLISHMENTS AND SUCCESSES

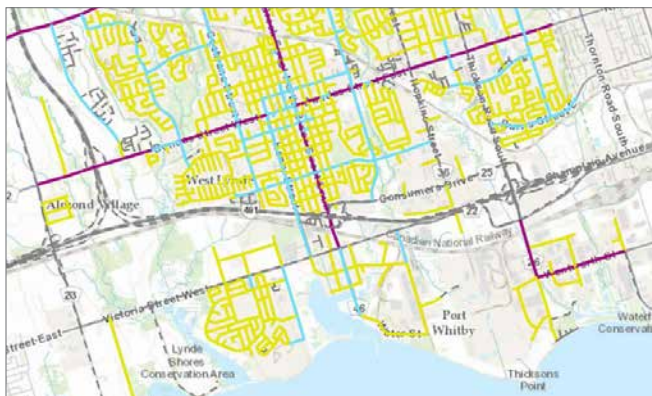


## Find My Street eTool

This new online tool provides residents with the ability to swipe or type to find their street and learn more about how soon after a snowfall they can expect to have their street cleared. The tool also includes information about the sidewalks and trails that are maintained by the Town throughout the winter.

## New “Whitby Weather Desk” eNews Alerts

Residents can now subscribe to receive updates on major weather events directly to their inbox through the “Whitby Weather Desk” launched last winter. Weather events that will be communicated through the Whitby Weather Desk include significant snowfall, freezing rain and heavy rain. Information on how to stay winter safe is also provided through the new eNews subscription service.



New Find My Street eTool

## Community Engagement Framework and Action Plan

The Town values community engagement as an important part of its decision-making process. That’s why, in January 2019, Council approved the Town’s first Community Engagement Framework. The framework defines what meaningful community engagement is to the Town and how it can continue to involve residents, businesses and community groups in the municipal matters that are important to them. In particular, the Town’s goals of the new framework are to be consistent and effective in its engagement; to make engagement easy and inclusive; and, to invest in its engagement efforts.

## Community Safety and Transportation

### Parking Master Plan

The Parking Master Plan will provide strategic directions and a future implementation plan to best manage parking systems within the Downtowns. Immediate recommendations were presented to Council in 2019 and the final report will be presented to Council in 2020. On-street residential parking will also be addressed in 2020.

### Improving Road Safety

In 2019, the Town implemented and tested a number of traffic calming measures in various locations throughout Whitby. These included the construction of new roundabouts in West Whitby, curb extensions along Watford Street, as well as seasonal flexible posts on Scott Street to control traffic. More traffic calming measures will be explored in 2020.

### Road Reconstruction and Resurfacing

Road construction on Centre Street South (from Arthur Street to Trent Street) and 8.7 lane kilometres of road resurfacing (in various locations) were undertaken in 2019.

# 2019 KEY ACCOMPLISHMENTS AND SUCCESSES



## New Winter Maintenance of Trails

Each winter, the Town maintains more than 1,140 lane kilometres of road, 330 kilometres of sidewalk and 16 kilometres of trails. In an effort to support its active transportation goals, Town Council approved an additional 1.6 kilometres of Whitby’s recreational trail network to be maintained. Significant additional segments of trail that could be maintained will be considered and reported back on in 2020.

## Whitby Fire and Emergency Services Annual Report

Whitby Fire and Emergency Services (WFES) released its 2018 annual report. In 2018, WFES received and responded to 5,916 emergency calls – the highest number of calls ever received by the department. Other highlights contained in the report include the 4,758 visits firefighters made to homes as part of the Ever Alert Public Education program and 24,029 hours of training undertaken by firefighters to ensure they are prepared to respond to any situation.



## Economic Development

### 1855 (Innovation Accelerator)

Whitby’s new Innovation Accelerator, “1855”, officially opened in spring 2019. The vision of 1855 is to provide support for high-potential tech and innovation companies to accelerate growth and help the companies continue to stay within the community. The accelerator continues to build on the Town’s existing Innovation District, an ecosystem made up of more than a dozen tech and innovation companies.



The opening of the 1855 Innovation Accelerator

### Growing Our Local Economy

Whitby is home to a growing number of world-class entertainment and tourism related businesses. In 2019, the new Brock Street Brewery, Flying Squirrel and Rec Room Entertainment Centre (Playdium) opened in Whitby, generating more local jobs and attracting new visitors to the community.

“The Town has helped us grow within our community and connect with other local businesses and stakeholders in an organic way.”

– Isaac Wanzama, Founder + Chief Strategist, Geekspeak Commerce

# 2019 KEY ACCOMPLISHMENTS AND SUCCESSES

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## Spurring New Investment in Downtown Whitby

The Town's Community Improvement Plan (CIP) for Downtown Whitby aims to support local businesses and stimulate new investment in the area. Since the plan's launch in 2018, the municipality has invested more than \$1.83 million to support various CIP projects in Downtown Whitby. CIPs allow municipalities to establish grants, incentives and other programs to encourage private sector investment in development and renovation efforts that seek to improve and revitalize areas or achieve local goals and priorities.

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“Together, we look forward to the continued growth and development of our municipality as demonstrated by the new and existing businesses thriving in our community!”

- Natalie Prychitko, CEO,  
Whitby Chamber of Commerce

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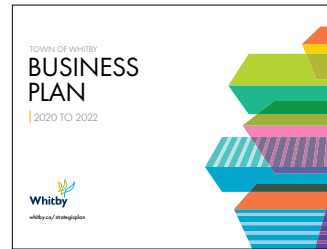
## Downtown Whitby BIA

In 2019, the Town worked collaboratively with the Downtown Whitby Business Improvement Area (BIA) on a number of initiatives and events aimed at achieving the vision of the Downtown Whitby Action Plan and continuing to support local businesses. This included the install of a new street-side patio and Whitby Tree Lighting/BIA Christmas Market event. The BIA is made up of approximately 300 businesses who have joined together to oversee the improvement, beautification and maintenance of the Downtown Whitby area.

## Effective Government

### Whitby's First Corporate Strategic Plan

A new Corporate Strategic Plan for the Town was approved by Council. The Plan will be used alongside Council's Goals and the Community Survey to guide the Town's strategic direction and inform work plans and the annual budget. The plan establishes a long-term vision for the Town and helps prioritize the Town's goals, future investments and service delivery standards.



### A Roadmap for the Future

Council endorsed a new 2020 to 2022 Business Plan for the Town – a roadmap for how

the organization will operationalize its Corporate Strategic Plan. The action items and themes were identified based on their alignment with Council's Goals, the results of the Community Survey and the Corporate Strategic Plan.

### Attracting Top Talent

Work continued on the development of a new People Strategy to help attract and retain top talent to work for the organization. The strategy will identify policies that support Whitby as a great place to work, and develop new programs and initiatives that are relevant to an increasingly diverse workforce. The Strategy is part of the Town's new Corporate Strategic Plan and will be rolled out in 2020 and beyond.

# 2019 KEY ACCOMPLISHMENTS AND SUCCESSES

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## Environmental Sustainability

### **Whitby Declares Climate Change an Emergency**

In June 2019, Whitby's Town Council unanimously passed a motion to declare climate change an emergency. Through the declaration, Town Council acknowledged the significant threat climate change poses to both the current and future social, economic, and environmental well-being of the community. The declaration also recognized the immediate need to take action to drastically reduce greenhouse gas emissions.

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**“It is time to end the silence about the catastrophic threat of Global Warming. By declaring climate change an emergency, we are recognizing the urgency and committing to take action.”**

**– Mayor Don Mitchell**

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### **Greening New Development**

Work to create new sustainable development guidelines to help guide future development in the community is well underway. The guidelines – called the “Whitby Green Standard” – will apply to site plan and subdivision applications on private property. Collectively, they will aim to incentivize developers to consider sustainability when planning and developing new areas of the community. The guidelines are anticipated to be presented to Council for final approval mid-2020.



Town staff tree planting event

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### **Tree Planting**

In 2019, Town staff and community volunteers planted more than 2,200 trees across Town parks and residential streets. The new trees will help support local biodiversity, wildlife and pollinators. Approximately 400 of the new trees were planted in Rosedale Park, helping to turn the currently underutilized park into a diverse green space for the community to enjoy.

### **Rooftop Urban Beehive at Town Hall**

The Town installed an urban beehive on the rooftop of Town Hall as part of its commitment to being a “Bee City” and protecting local pollinators. The hive's installation made Whitby one of the first municipalities in Canada to own a beehive.

### **Energy Savings at Town Facilities**

The Town installed LED lighting upgrades at the McKinney Centre, Fire Halls 1, 4 and 5, Operations Centre and Iroquois Park Sports Centre to save energy and provide long term cost savings. The Town also installed new and more efficient heating and cooling units at Town Hall.

# 2020 PRIORITIES

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## Community Building

### Whitby's First Culture Plan

Work is well underway to create Whitby's first Culture Plan. The plan is being developed to help define, support and build the Town's arts and culture sector. In 2019, more than 700 residents and community groups shared their feedback to help inform the plan. Based on this feedback, as part of Phase Two of the project, a Vision and Guiding Principles for the Culture Plan have been endorsed by Council which focus on offering "inclusive, accessible and equitable cultural experiences and spaces to Whitby's diverse communities." As a next step, the full plan and implementation strategy will be developed in 2020.

### New Trail Connection

Upgrades will be made to the Waterfront Trail from South Blair Street to Intrepid Park. New trails will also be constructed in West Whitby, including a trail connection to Cullen Central Park and new sections of the Lynde Creek Trail between Dundas Street West and Taunton Road.

### A Vision for Whitby's Waterfront

Last summer, more than 1,600 residents participated in an online and telephone survey to have their say on the future of Whitby's waterfront. Feedback collected will help inform the Town's 2020 review of its Waterfront Parks and Open Space Master Plan and develop a vision for the waterfront's future. In 2020, options for the lands along Water Street, Kiwanis-Heydenshore Park, Heydenshore Pavilion and the Pump House site will be presented to Council.

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"We want to ensure that our lakefront and harbour will be enjoyed by all residents for years to come."

- Whitby Mayor Don Mitchell

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# 2020 PRIORITIES

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## ■ Customer Service Strategy

A new Customer Service Strategy will be developed in late-2020 to help ensure the Town continues to provide excellent customer service that meets the needs of residents both now and in the future. The strategy will look at ways to improve the consistency and quality of the service received by residents. The opportunity to centralize front-line customer service functions in a Service Whitby, 311 or similar model will be investigated including development of a phased approach and facility requirements. The strategy will also look at leveraging technology to better track, manage and continue to ensure timely response to resident inquiries.

## ■ Upgraded Family Change Rooms at the Whitby Civic Recreation Complex

Upgrades are planned to be completed to the family change rooms at the Whitby Civic Recreation Complex (CRC). The project will see the existing Public and Family change rooms at the CRC converted to create fully Accessible Family change rooms and modernized female and male public change rooms.

\*dependent on funding and future partnerships

## ■ A New Hospital in Whitby

Lakeridge Health is planning for a new full-service hospital to be located in Durham Region and is considering potential locations, one of which is Whitby. It is expected that Lakeridge Health will issue a Request for Proposal for a new hospital in Durham Region in early 2020. The Whitby Hospital Task Force, formed last year, will work to submit an evidence-based proposal to see the new hospital built in Whitby.

## ■ Sports Fields

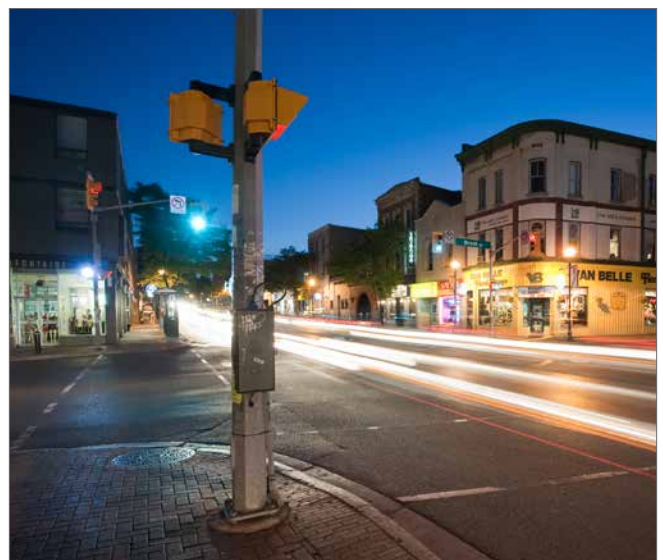
In 2020, the Town will install new sub-drainage systems in Kirby Park baseball field and Prince of Wales soccer field with the goal to help them dry more quickly following rainy weather.

## ■ Zoning for the Future

The Town will initiate a town-wide Comprehensive Zoning By-law Review. The Town is undertaking the review to develop a new Zoning By-law that aligns with the Town's updated Official Plan, reflects current zoning practices and serves the best interests of residents today and in the future. The review will look at all properties and land uses in Whitby, including residential, commercial and industrial properties. The review and resulting Zoning By-law will provide a way for the Town to manage land use and future development.

## ■ A Well-Planned Downtown

The Town will initiate a review and update of its Downtown Whitby Secondary Plan – a framework for development and land use in the area. There have been significant changes in land use planning policies since the Secondary Plan was first introduced in 1989. The review and update will help ensure the Secondary Plan remains current, plans for future growth and development, and reflects and implements the changes to other land use planning policies, while preserving the historical character of Downtown Whitby.



Downtown Whitby

# 2020 PRIORITIES

## ■ Planning for a North Whitby Sports Complex

The Town will launch a community engagement campaign related to the amenities being considered for the proposed North Whitby Sports Complex. The need for the new recreation facility in the northern part of the community was identified as part of the Town's 2015 Sports Facility Strategy. The proposed facility will include aquatic, arena and recreational programming spaces. The facility would help to ensure the Town can continue to serve the growing community of Whitby over the coming years.

## Park Improvements

Lupin Park will undergo a significant upgrade, including the reconstruction of the tennis courts, replacement of the playground and construction of new walkways and a parking lot. Planning will continue in preparation for the redevelopment of Cullen Central Park (expected to take place in 2021) and Brooklin Memorial Park (expected to take place in 2022.) Two new district parks will also be constructed in the West Whitby development. A number of playgrounds are also slated to be replaced, including those at Davies, Guthrie, Pringle, Ennisclare and Hannam parks. Additional park improvements planned for 2020 include: the installation of a picnic shelter in Ashburn Park, renovation of Grass Park, replacement of the splash pad at Kiwanis Heydenshore Park, and the resurfacing and renewal of 17 tennis courts throughout Whitby.

## An Active Community

**90+** Playgrounds  
**125+** Parks



## Community Engagement and Communications

### Increased Voter Engagement

To help meet Council's Goal of enhancing the transparency and accessibility of Town Hall and ensuring effective public consultation and engagement, in 2020 the Town will explore ways to improve voter engagement in the 2022 Whitby Municipal Election. This will include the identification of community partners to help support engagement opportunities.

### ■ Community Engagement

The Town's new Community Engagement Framework will continue to be rolled out organization-wide to help provide a consistent approach for when, how and why the Town engages with the community on the issues, policies and programs that matter most to them. In 2020, the framework will guide the development of the implementation plans and staff resources needed to integrate the framework into the Town's decision-making process. The Town will also launch its new Digital Engagement Platform to provide residents with a one-stop shop for all of the engagement opportunities available to them.



Town rebrand Community Open House event



# 2020 PRIORITIES

## 2020 Community Survey

In 2020, the Town will undertake its biennial Community Survey that will include a telephone and online component to help gauge resident satisfaction. The survey will be used to inform the development of the Town's annual budget, business plans and service delivery. In 2018, more than 1,600 residents and businesses provided their feedback, 91 per cent of which reported they were happy with their quality of life in Whitby.

### 2018 Community Survey Highlights

**91%** reported quality of life as excellent or good

**63%** are satisfied with Whitby as a place to live

**81%** are proud to say they are from Whitby

**82%** are satisfied or very satisfied with the Town's customer service

## Community Safety and Transportation

### ■ Building a More Connected Community

The Town is moving forward with the Environmental Assessment for a new and major east-west roadway through south Brooklin – the Mid-Block Arterial Roadway. The proposed future roadway will connect Cochrane Street at Winchester Road to Britannia Avenue in the City of Oshawa, helping to support new economic development opportunities and imminent growth expected in the area. The Environmental Assessment and preliminary design for the roadway will be completed in 2020.

## Road Reconstruction and Resurfacing

Two major road reconstruction projects are continuing within Downtown Whitby on Centre Street South (from Trent Street to Dunlop Street) and Gilbert Street (from King Street to Byron Street). Work will include new concrete curb and gutter, pavement structure and storm sewers, as well as sidewalk replacements. In addition, 21 lane kilometres of roads will be resurfaced in various locations throughout Whitby.

## Supporting an Active Community

The Town's new Active Transportation Plan will serve as a long-term guide for how Whitby will build a convenient, comfortable and safe network for people to move within and through the community to get to and from work, school and other frequent destinations. The final plan is expected to be presented to Council in 2020 and will include the results and recommendations from the Transportation and Pedestrian Safety Action Plan Study, which focuses on improving how people move within Downtown Whitby.



## Brock Street Bridge Replacement

The Town will continue to coordinate with the Ontario Ministry of Transportation (MTO) on the replacement of the Brock Street bridge over Highway 401. The project, being undertaken by the MTO, is underway and is expected to be complete by 2021.

# 2020 PRIORITIES

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## A Well-Planned Community

The Environmental Assessment Study to develop and evaluate alternative solutions for a new route and alignment of Highway 7 and Highway 12 around Brooklin will begin in early-2020. An alternate route will help accommodate future traffic demand and better achieve the Town's vision of Brooklin as a pedestrian and cycling friendly, well-planned community. Community engagement will be an important part of the study.

## Economic Development

### 1855 Landing Pad

To help retain 1855 companies locally and create more local jobs, the Town is working with the accelerator to secure office space in Downtown Whitby for graduating 1855 businesses.

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“1855’s relationship with the Town is not typical of what others might experience when engaging with a municipality. They continually open doors to their widespread connections and expertise for the benefit of our companies.”

– Stephanie Mann, CEO, 1855 Whitby

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### Old Fire Hall Site in Downtown Whitby

Work will continue on the Council-approved redevelopment of the one-acre site in Downtown Whitby. Construction of the new multi-use development is expected to be completed in late 2020.



### Growing Our Local Economy

Whitby is home to a growing number of world-class entertainment and tourism related businesses. In late-2020, construction is anticipated to be completed on the new Le Nordik Spa, a development that is expected to generate numerous local jobs and attract more than 150,000 visitors to the Town.

### Improving Navigation in Whitby

The Town is moving forward with an Accessible Signage and Wayfinding Standard Study, the results of which will help both residents and visitors to navigate through Whitby, its services and attractions more easily. Intuitive wayfinding and a series of signage will be considered through the study, which includes interior and exterior signage at Town facilities, gateway features, directional signs, street identifications, municipal addresses, municipal parking, Town destinations, and points of interest. In late-2020, a recommended Accessible Signage and Wayfinding Standard will be brought forward for Council approval.

# 2020 PRIORITIES



Downtown Whitby

## ■ Economic Development Strategy

The Town will develop a new economic development strategy focused on celebrating and growing local businesses, and attracting new investment to Whitby. The strategy will also focus on marketing the Town as a great place to invest and do business. In addition, plans include a focus on enhanced business support to attract, retain and grow local businesses and employment opportunities and streamline business processes.

## Effective Government

### Labour Relations

Facilitating effective labour relations are critical to the Town and its diverse working environment comprised of about 1,000 employees. The focus in 2020 is to conclude collective bargaining with three different bargaining units.

## ■ Enterprise Resource Planning (ERP) System

Enterprise Resource Planning (ERP) software is a system of integrated applications that facilitate the flow of information across a corporation. At the Town, the system will enable staff to have a more holistic view of the organization to better support informed and timely decision-making as it relates to financial, asset and human resource management. The full implementation of the technology is a multi-year process that will kick-off in 2020.

## ■ Long Term Financial Planning

The Long Range Financial Plan (LRFP) model facilitates comprehensive decision making regarding service level planning and future funding needs. The LRFP will provide the Town with a financial strategy that balances the needs identified in strategic plans with the principles of sustainability and affordability. Due to new Bill 108 legislation, the Town will update its Growth Plan studies to mitigate the tax impact of growth as much as possible under the new Development Charges and Community Benefits Charge legislation.

## ■ Organizational Effectiveness

In 2020, the Town will continue to focus on increasing its organizational effectiveness through a deliberate focus on efforts and programs to ensure progressive leadership; attraction and retention of the best employees; improved wellness, morale, engagement and loyalty; higher productivity, performance and results for the community; increased positive customer service experiences; and, an all-around better experience for staff and the community.



# 2020 PRIORITIES

## Environmental Sustainability

### Climate Change Plan

The Town will initiate the development of Whitby's first Climate Change Plan to provide a framework to address both climate change mitigation and adaptation. The outcomes of the Plan will outline how Whitby will work towards the Council endorsed greenhouse gas reduction of 80% by the year 2050, as well as, ensure that the corporation and the community can remain resilient and continue to function in the face of near future climate change events.

### Corporate Energy Management Plan Update

In 2020, the Town will update its Energy Management Plan. The update will include the establishment of a new Corporate Energy Target, completion of Corporate Energy Audits, a Greenhouse Gas Inventory, and recommendations to manage energy usage that contribute to reducing greenhouse gases and operating costs.

### Protecting Whitby's Urban Forest Canopy

In 2020, the Town will roll out new Tree Protection Guidelines to enhance the protection and preservation of existing trees in Whitby. The guidelines will apply to landowners and developers, both on public and private land, conducting activities related to trees.

## A Green Community

**50,000**  
trees maintained

2 community gardens

2,000+ acres of parks,  
conservation areas  
and waterfront



Town staff tree planting event

### LEAF Backyard Tree Planting Program

The Town will partner with the Region of Durham to bring the LEAF Backyard Planting Program to Whitby. LEAF is a subsidized tree planting program available to property owners across the community. The program aims to increase the Town's tree canopy and associated community benefits by ensuring the right tree is planted in the right place.

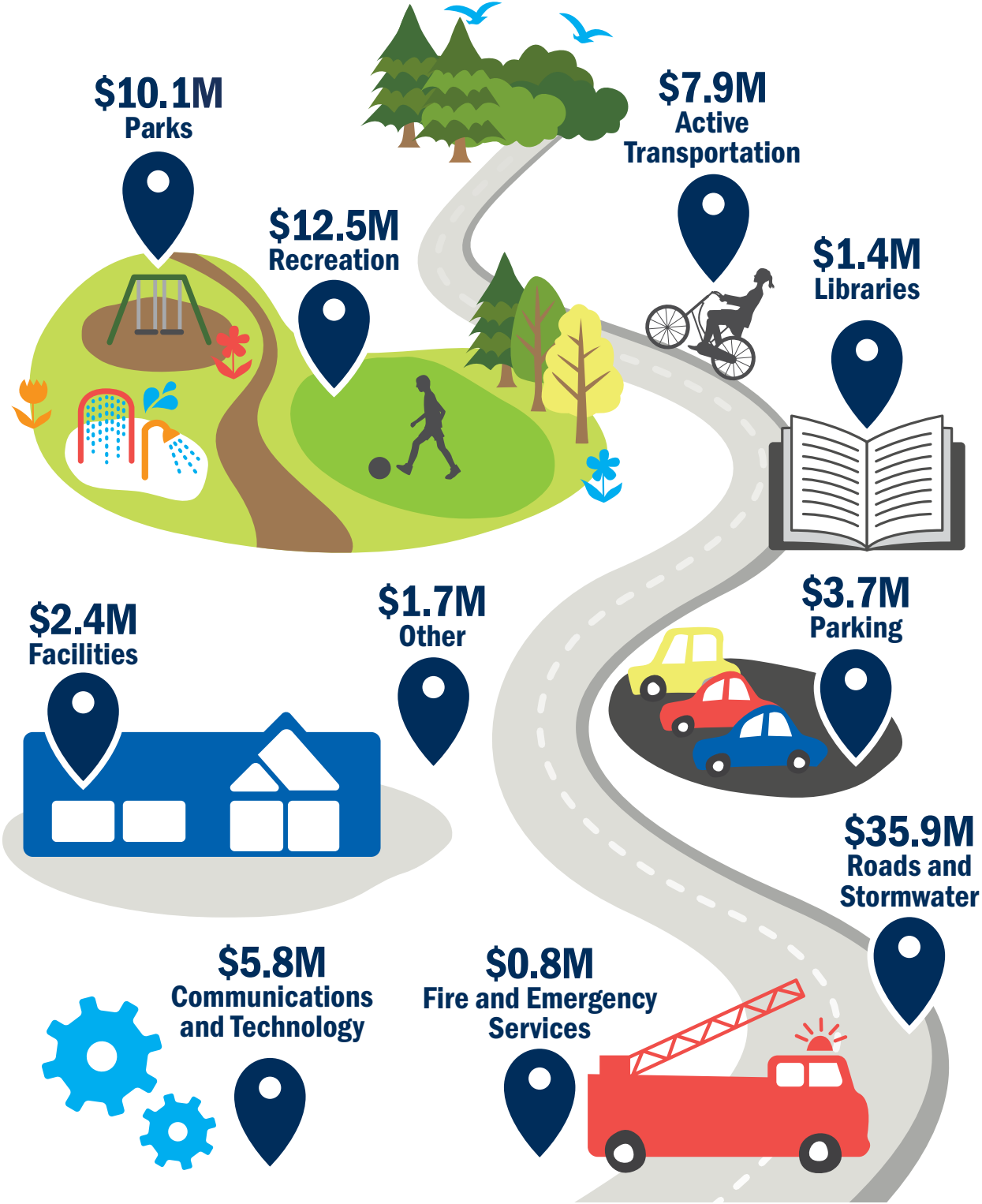
### Increasing Flood Resilience

Through funding provided by the federal National Disaster Mitigation Program, the Town will complete two projects – updates to its Master Drainage Plan and Floodplain Mapping for Corbett Creek, and an urban flooding study – to help protect the community from the risk of flooding, including that caused by climate change. Both projects are expected to be complete in 2020.

# FINANCIAL HIGHLIGHTS

## 2020 Capital Investments

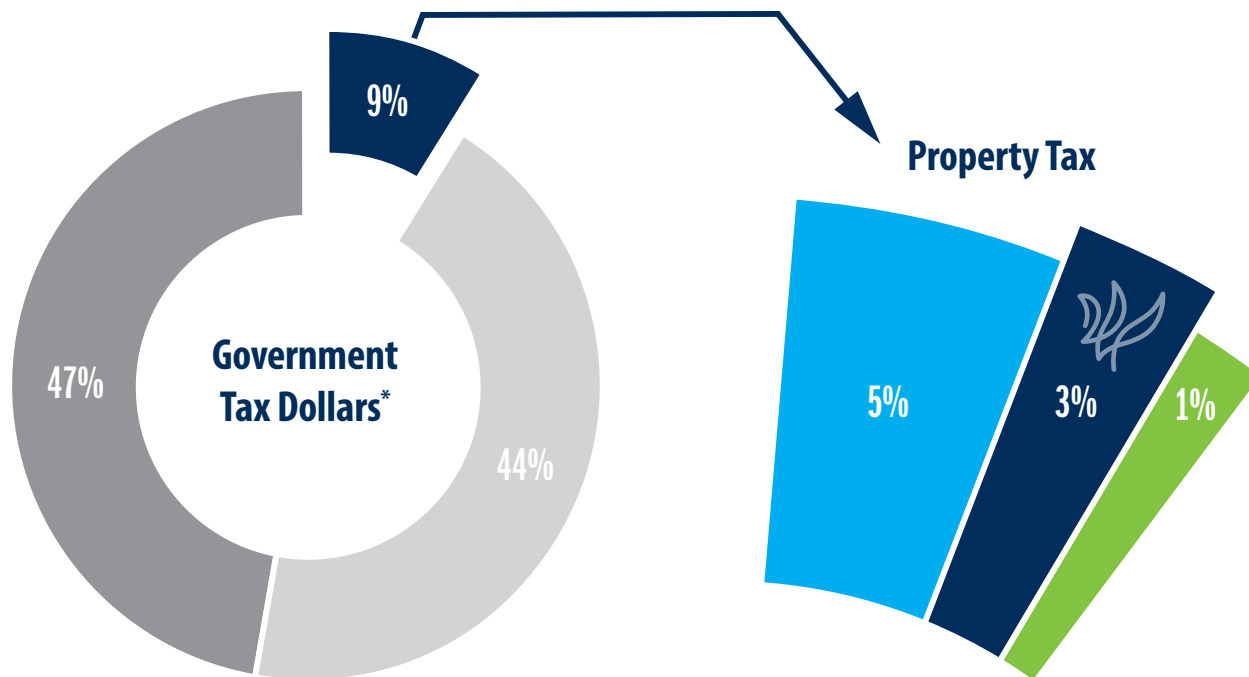
The financial highlights below provide an overview of the 2020 Capital Investments in community infrastructure.



# FINANCIAL HIGHLIGHTS

## Property Tax

The Town is responsible for collecting property taxes on behalf of the Region of Durham and the School Boards.



Government Tax Dollars	%
Federal	47%
Provincial	44%
Municipal	9%
<b>Total</b>	<b>100%</b>

Region of Durham	52%	\$2,860
Town of Whitby	34%	\$1,917
School Boards	14%	\$757
<b>Total**</b>	<b>100%</b>	<b>\$5,534</b>

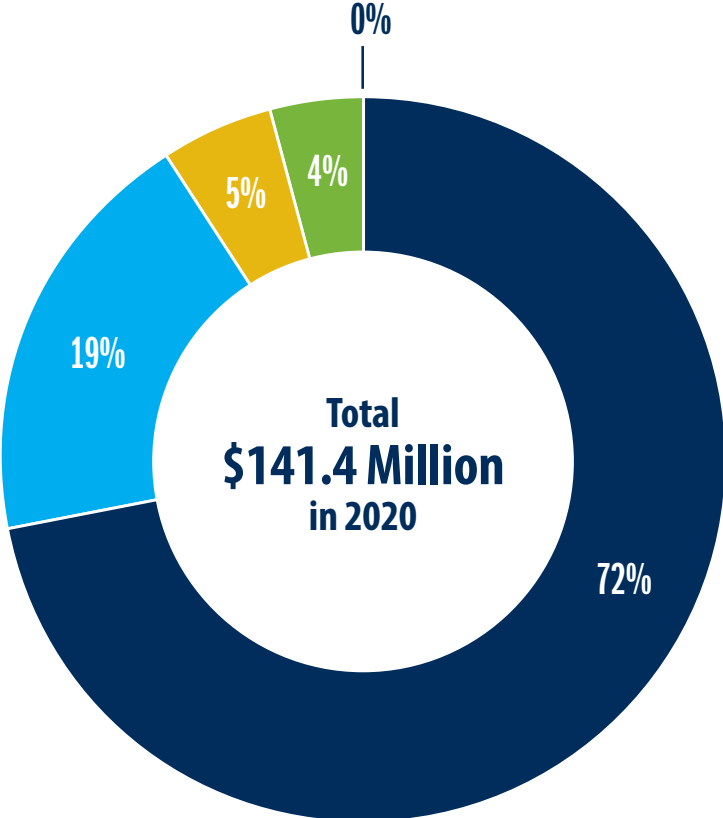
\*\*Based on the 2019 average assessment value of \$470,000 as identified by MPAC Property Notice Assessment (January 1, 2016). Reflects Town's proposed 2020 Budget, Region of Durham 2.5% guideline and assumed as 0% for the provincial education rate.

\*Source: Association of Ontario Municipalities: What's Next Ontario? - Ontario Sustainability Project 2015

# FINANCIAL HIGHLIGHTS

## Where does the money come from?

The Town’s primary funding source is property tax which represents approximately one-third of the total property tax bill. Other funding sources include user charges from various recreation programs, licensing fees, funding from other levels of government and investment income.



Funding Source	%	\$ (Million)
Taxation (includes PIL* and Supplemental Taxes)	72%	\$102.3M
User Fees	19%	\$25.7M
Reserve Transfers (including Gas Tax Revenue)	5%	\$7.2M
Other Revenues (Elexicon \$4.3M, Other \$1.7M)	4%	\$6.0M
Provincial and Federal Support	0%	\$0.2M
<b>Total</b>	<b>100%</b>	<b>\$141.4M</b>

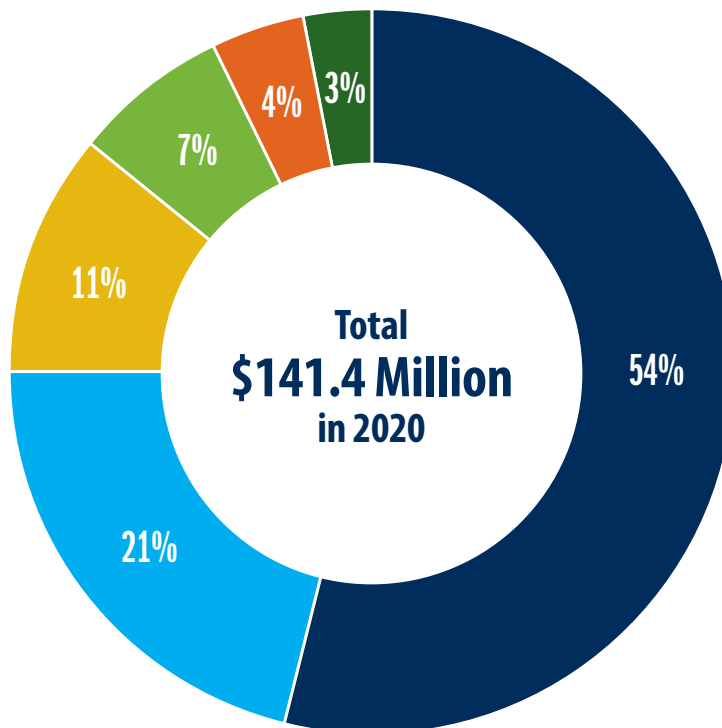
Note: Values have been rounded to the nearest percentage and dollar amounts.

\*PIL: Payments in Lieu

# FINANCIAL HIGHLIGHTS

## Where Does the Money Go?

Town funding supports the priorities identified in this publication, as well as a number of Town services including fire services, parks and trails, community events and library services. This also includes capital infrastructure investments such as land, buildings, vehicles and equipment, roads, bridges, sidewalks and stormwater.



Capital Assets	%	\$ (Million)
Salaries, Wages and Benefits	54%	\$77.1M
Transfer to Maintenance and Growth Capital Programs	21%	\$29.4M
Purchased Services, Supplies and Administrative Costs	11%	\$14.8M
Building, Vehicle and Equipment Related Costs	7%	\$9.3M
Grants	4%	\$6.3M
Other Transfers to Reserves and Internal Transfers and Debt Charges	3%	\$4.5M
<b>Total</b>	<b>100%</b>	<b>\$141.4M</b>

Note: Values have been rounded to the nearest percentage and dollar amounts.



# 91%

of respondents reported overall **quality of life** in Whitby – excellent (41%) or good (49%)

# 82%

of residents are **satisfied or very satisfied** with the overall **Town's customer service**

# 81%

are proud to say they are from Whitby



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**W:** [whitby.ca/budget](http://whitby.ca/budget)

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TOWN OF WHITBY

# BUSINESS PLAN

| 2020 TO 2022

On October 28, 2019 Council endorsed the 2020-2022 Business Plan, however they did not approve, in principle, the associated forecasted financial implications.



[whitby.ca/strategicplan](http://whitby.ca/strategicplan)



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**TOGETHER, WE WILL CONTINUE TO BUILD  
OUR VIBRANT & WELCOMING  
COMMUNITY**



# A MESSAGE FROM THE CAO



On behalf of Town staff, I am proud to present the Town of Whitby's first three-year Business Plan (2020 to 2022).

Our Corporate Strategic Plan (CSP), created in spring 2019, identifies the Town's Mission: **together we deliver services that make a difference in our community.** The CSP also provides a common set of organizational priorities for us to focus on as we move forward as an organization. This new Business Plan details the Action Items that will help us achieve our CSP Mission, while prioritizing the allocation of our financial and people resources. It also recognizes the important work staff do on a day-to-day basis as part of operational excellence.

Over the past several months, Town staff have been working collaboratively to identify and prioritize key Action Items that will modernize our organization and enable us to continue to deliver the programs and services our community expects of us. It is through this process that we've identified the 12 Action Items contained within this plan. Collectively, the Action Items will not only operationalize the Town's CSP, but also deliver on Council's Goals and the priorities residents identified through the Community Survey.

I want to thank staff for their ideas and their collaborative, accountable, respectful and engaged approach to the development of this Plan. I look forward to working with Council and staff to implement and deliver on the Action Items identified, find collaborative solutions to emerging issues and report annually on our progress. Together, with the CSP and Business Plan as our guide, we will continue to build our vibrant and welcoming community.

A handwritten signature in black ink that reads "Matt Gaskell". The signature is written in a cursive, flowing style.

**Matt Gaskell**  
Chief Administrative Officer

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# ABOUT THE BUSINESS PLAN

The Business Plan is the roadmap for how the Town of Whitby will operationalize its Corporate Strategic Plan (CSP) and achieve its CSP strategic priorities and mission of **“together we deliver services that make a difference in our community.”**

The Town’s 2019 to 2022 Corporate Strategic Plan was endorsed by Council in March 2019. The Corporate Strategic Plan:

- provides a clear and consistent focus on a common set of organizational priorities,
- serves as a framework for driving a progressive organizational culture,
- increases collaboration across and throughout the organization, and,
- guides decision-making, including those related to the allocation of resources, across the organization.

The Business Plan Action Items identified are new initiatives the Corporation is focusing on to ensure it modernizes and improves its future service delivery to continue to make a difference in our community. These Action Items are above and beyond the operations and service delivery Town of Whitby staff provide on a daily basis.

The Town recently engaged the services of KPMG to conduct a Service Delivery Review which identified that the Town is a very lean municipality with cost-competitive operations relative to its municipal comparators. Due to the lean nature of the organization, a fiscally responsible approach to taxation, and anticipated growth within the municipality, staff will focus on the 12 Action Items that will make the largest impact on the organization and the community.

# DECISION-MAKING FRAMEWORK

In all decision-making, the Town of Whitby is guided by the priorities of Town Council, the community and its staff. These priorities are reflected in Council's Goals, the Community Survey and the Corporate Strategic Plan. Together, these guiding documents intersect to provide a strong foundation for the development of the Business Plan and Annual Work Plans which will inform the Town's operating and capital budgets, and provide the foundation to enable the Town to achieve the priorities of Council.

Although Council's Goals, the Community Survey and Corporate Strategic Plan have different focuses, they complement each other and will work in partnership to guide the organization. Council's Goals are intended to reflect the hopes and aspirations of the community which are reflected in the Community Survey, while the Corporate Strategic Plan focuses internally, guiding how the organization will effectively manage operations to achieve these goals.

Council has identified their priorities to accomplish over the next three years. The themes identified in the Business Plan have been developed to reflect this feedback which for the most part are focused on delivering services to our residents – the **Customer**.

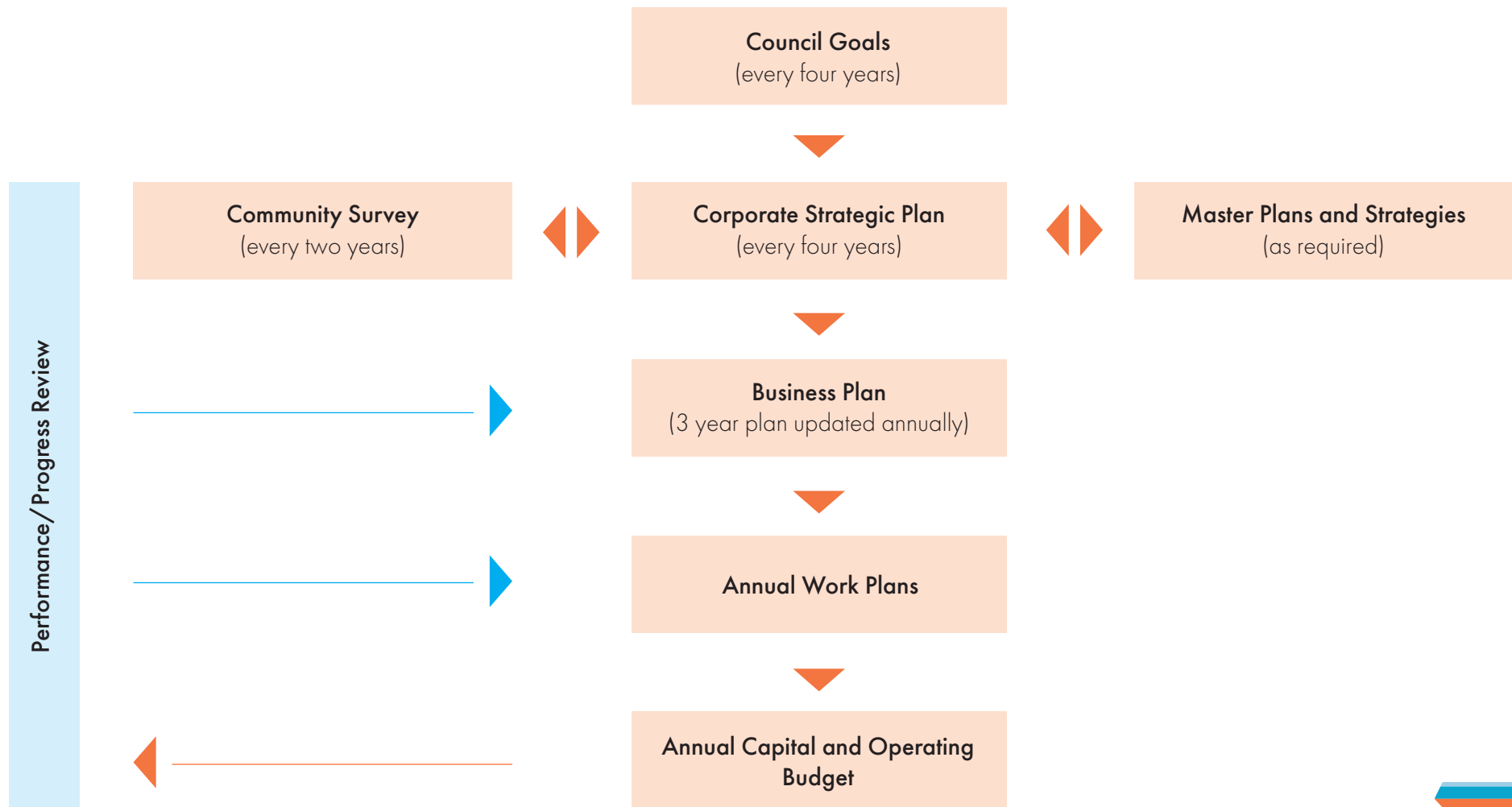
In order to achieve Council's Goals, the Business Plan Action Items also ensure that the Town is attracting and retaining the best **People** and that a strong organizational foundation is established and systems are in place. Focusing on our **People** allows us to foster an inclusive environment where employees can experience job satisfaction and rewarding careers. Focusing on our **Organization** ensures we are a high performing, innovative, effective and efficient organization. Our **People** and **Organization** underpin our efforts to ensure we provide our **Customer** a consistent, optimized and positive customer experience.

Investments in these three pillars will enable us to achieve our mission and deliver on Council's Goals over the next three years through Action Items identified in the Business Plan or through operational excellence projects and initiatives identified in Departmental Annual Work Plans.





# DECISION-MAKING FRAMEWORK



# COMMUNITY SNAPSHOT

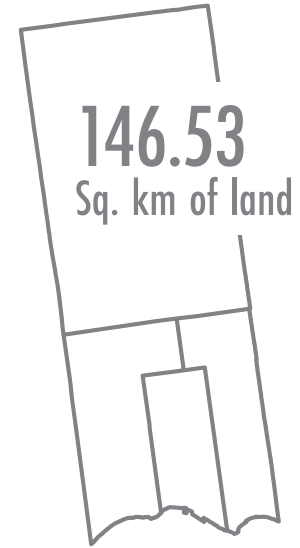
**128,000+**  
Residents



**2,283**  
Businesses



**45,184**  
Households



**2nd** largest municipality  
in Durham Region

**1,000+** Lane km of road

**70+** km of trails  
**50** winter maintenance  
vehicles



**200+** Community Events

**3** youth rooms  
**361** arts programs offered through Station Gallery  
**4,000** children enrolled in Town summer camps



**2,200+**  
Recreation  
Programs



**420** marina slips  
**4** recreation centres  
**4** indoor pools  
**15** splash pads  
**10** ice pads  
**79** sports fields

**90+**  
Playgrounds



**120+**  
Parks

**2** conservation areas  
**50,000** trees maintained  
**2** community gardens  
**1200+** acres of open space

# OPPORTUNITIES AND TRENDS

The Business Plan has been developed at a point in time and will be a fluid document that will be updated annually in order to address emerging opportunities and trends that will affect the municipality over the next three years. Currently these include:

## **Economic**

- Changing economy with the shift to online commercial space.
- General Motors Oshawa plant closure at the end of 2019.
- Growth in the housing market making homes less affordable.

## **Legislative/Governance**

- Accessibility legislation through the AODA impacting municipal service levels and budgets.
- Provincial deficit resulting in pressures on regional and municipal budgets.
- Impact of Bill 108 resulting in additional costs and risks of growth shifting from the developers to taxpayers.

## **Growth and Changing Demographics**

- One of the fastest growing municipalities in Ontario, Whitby is home to 128,000+ residents, and expected to grow to 200,000+ by 2031.
- Significant growth in West Whitby and North Brooklin with investment required into infrastructure projects, including the mid arterial roadway and North Whitby Sports Complex.
- An aging population - approximately 30,000 Whitby residents turn age 65 in the next 15 years.
- Changing cultural diversity of the community continues with over 25% being a visible minority and over 23% immigrants.

## **Climate Change**

- Investment into climate change mitigation and adaption programs and infrastructure resiliency contributing to the already challenging job of sustaining communities in a tight fiscal environment.

## **Staffing Levels**

- 2016 Service Delivery Review (SDR) identified the staffing complement per 1,000 households for the Town of Whitby at 11.7 (based on 2014 staffing levels) which is less than the average of Whitby's municipal comparators and identified as an under resourced municipality.
- The SDR identified the need for an additional 15 full time equivalent positions per year to maintain service levels as a result of growth. Since 2015, excluding the new fire crew in 2017, there have been an average of 9.5 full time equivalents added annually. This results in an increasing human capital gap to an already lean municipality.

## **Technology**

- Development in technologies transforming the way that municipalities work and the way that residents interact with the municipality, businesses and each other.
- Paper based communications replaced with rapid, personalized and electronic interactions.

# STRATEGIC ALIGNMENT

The Business Plan Action Items were prioritized based on their alignment with Council's Goals, the Community Survey and the Corporate Strategic Plan.

## Council's Goals:

---

- 1 To build a strong, respectful Council team with a positive shared vision and four-year action plan; to ensure all municipal affairs are conducted with professionalism and integrity.
- 2 To enhance the transparency and accessibility of Town Hall and ensure effective public consultation and engagement, including greater opportunities for voter engagement through the municipal election process.
- 3 To deliver local jobs and prosperity through strategic planning and promotion that builds resilience and economic diversity.
- 4 To make workplace morale a priority by building a collaborative, inclusive, respectful and creative work environment that engages the abilities of all staff to solve problems, accomplish new things and deliver the best outcomes to residents.
- 5 To continue the Whitby tradition of responsible financial management and respect for taxpayers; and to understand the importance of affordability and sustainability to a healthy, balanced community.
- 6 To ensure Whitby is clearly seen by all stakeholders to be business and investment friendly and supportive; and to continuously improve the customer experience and the effectiveness and efficiency of communications, service delivery and approvals.
- 7 To accelerate the pedestrian focus of our historic downtown cores; to leverage municipal tools and resources to generate downtown supportive investments; to facilitate the continued growth of our Innovation District; and to gain care and control of Baldwin Street through downtown Brooklin.
- 8 To make our streets and neighbourhoods safer through innovative and best-practice design standards and traffic calming measures that reduce traffic speeds; to increase citizen involvement in building complete streets; to effectively manage parking on residential streets and in our downtowns; and to reduce the traffic impact of new developments on existing neighbourhoods.
- 9 To remain the community of choice for families and become the community of choice for seniors and job creators; and to focus new growth around the principles of strong, walkable and complete neighbourhoods that offer mobility choices.
- 10 To become the destination of choice for visitors; to realize the economic, cultural and social potential of our downtowns, waterfront, green spaces and major attractions; to support and facilitate new community events and increase recreational opportunities along our waterfront.

# STRATEGIC ALIGNMENT

## Community Survey Priorities:

- Maintaining and cleaning the community
- Improving road safety and traffic congestion
- Managing growth and development
- Ensuring fiscal responsibility
- Attracting more local jobs and businesses
- Enhancing customer service
- Improving communication and community engagement
- Planning for the future

## Corporate Strategic Plan Priorities:

### 1: People

We will foster an inclusive environment where employees can experience job satisfaction and rewarding careers.



#### Objectives:

- 1.1 Recognize and celebrate successes
- 1.2 Create opportunity for employee growth and development
- 1.3 Empower staff
- 1.4 Attract and retain top talent
- 1.5 Become the organization that people want to join

### 2: Organization

We will be a high performing, innovative, effective and efficient organization.



#### Objectives:

- 2.1 Continually improve how we do things by fostering innovation and focusing on making our processes better
- 2.2 Leverage technology and information to modernize our business practices
- 2.3 Develop and utilize comprehensive business and financial planning processes
- 2.4 Align our organization structure to optimize decision-making and agility
- 2.5 Enhance our efforts at informing and engaging staff and community

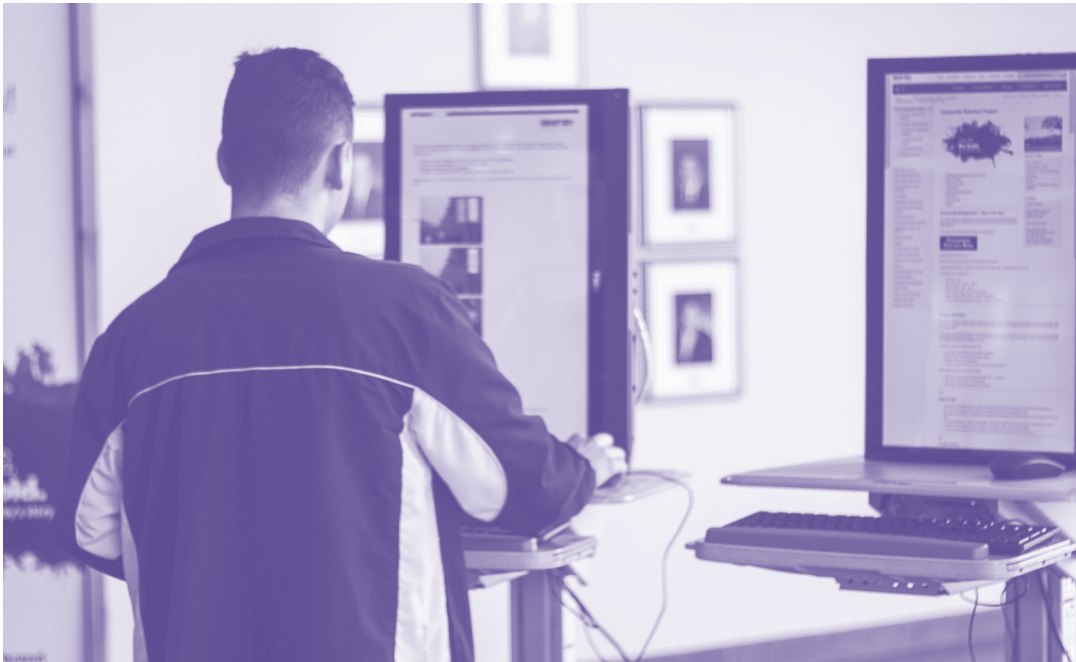
### 3: Customer

We will provide a consistent, optimized and positive customer service experience.



#### Objectives:

- 3.1 Design service delivery around customer needs
- 3.2 Define clear service levels
- 3.3 Modernize and improve customer interaction tools
- 3.4 Provide consistent customer service training for all staff
- 3.5 Measure results in pursuit of ongoing improvements to the customer service experience (Note: Customer is defined as both external and internal)



# BUSINESS PLAN ACTION ITEMS

Staff identified more than 50 Action Items initially, however due to resource and financial capacities, a prioritization exercise was completed and the following 12 Action Items were identified as the highest priority considering alignment with Council's Goals, the results of the Community Survey and the Corporate Strategic Plan. The 12 Action Items have been categorized into six themes.

The six themes for the 2020 to 2022 Business Plan are:

- COMMUNITY BUILDING
- COMMUNITY ENGAGEMENT AND COMMUNICATIONS
- COMMUNITY SAFETY AND TRANSPORTATION
- ECONOMIC DEVELOPMENT
- EFFECTIVE GOVERNMENT
- ENVIRONMENTAL SUSTAINABILITY

Each Business Plan Action Item clearly identifies which Council Goals, Community Survey Priorities and Corporate Strategic Priorities it aligns with.



# COMMUNITY BUILDING

## Customer Service Strategy

A new Customer Service Strategy will be developed in 2020 to help ensure the Town continues to provide excellent customer service that meets the needs of residents both now and in the future. The strategy will look at ways to improve the consistency and quality of the service received by residents. The opportunity to centralize front-line customer service functions in a Service Whitby, 311 or similar model will be investigated including development of a phased approach and facility requirements. The strategy will also look at leveraging technology to better track, manage and continue to ensure timely response to resident inquiries.

### Alignment with:

Council's Goals: 2, 4, 6, 9

Community Survey Priority: Enhancing customer service

Corporate Strategic Plan Objective: 1.2, 1.3, 2.1, 2.2, 2.4, 2.5, 3.1, 3.2, 3.3, 3.4, 3.5

### Deliverables:

- Complete a customer service strategy and corporate customer service training in 2020
- Create a central customer service center by early 2021 to improve the quality and consistency of the customer service received by residents
- Consider customer relationship management software solutions in 2021

Budget	2020 to 2022	2023 to 2029
Capital	\$1.2M	\$1.0M
Operating	\$0.7M	\$0



# COMMUNITY BUILDING

## Downtown Whitby Secondary Plan

There have been significant changes in land use planning policies that could affect Downtown Whitby since the Secondary Plan was first introduced in 1989, such as the Town's Official Plan Review, Intensification Strategy, Downtown Community Improvement Plan, Downtown Whitby Action Plan, Werden's Heritage Conservation District Plan, Active Transportation Plan, etc. A review and update will help ensure the Secondary Plan remains current, plans for future growth and development, and reflects and implements the changes to other land use planning policies.

### Alignment with:

Council's Goals: 2, 6, 7, 8, 9, 10

Community Survey Priority: Planning for our future

Corporate Strategic Plan Objective: 2.3, 2.5, 3.1

### Deliverables:

- Conduct ongoing community engagement seeking stakeholder input on their vision for Downtown Whitby to ensure it continues to be a vibrant, welcoming and thriving downtown
- Complete an analysis of background materials, prepare proposed policy directions, and conduct community engagement in 2020/2021, with the final recommended Official Plan Amendment being presented in 2021 /2022

Budget	2020 to 2022	2023 to 2029
Capital*	\$0.5M	\$0
Operating Budget	\$0	\$0

\*Includes budget approved in prior year

# COMMUNITY BUILDING

## North Whitby Sports Centre

The Town will move forward on the next steps needed to explore the creation of a new North Whitby Sports Complex. The need for a new recreation facility in the northern part of the community was identified as part of the Town's 2015 Sports Facility Strategy. The proposed facility could include an aquatic centre, multipurpose floor, ice facilities and community spaces. The facility is needed to ensure the Town can continue to serve our growing community.

### Alignment with:

Council's Goals: 2, 4, 5, 9, 10

Community Survey Priority: Managing growth and development

Corporate Strategic Plan Objective: 3.1

### Deliverables:

- Move forward on the creation of a new recreation facility in the north of the community to ensure recreation opportunities are available for all residents well into the future
- Conduct community engagement on the proposed design of the new Centre in 2020 and 2021, with construction expected to begin in 2022 and completion in 2023

Budget	2020 to 2022	2023 to 2029
Capital	\$40.0M	\$0
Operating	\$0	\$0.7M

# COMMUNITY BUILDING

## Comprehensive Zoning Review



The Town is undertaking a Comprehensive Zoning Review to ensure its existing Zoning By-law aligns with the Town's updated Official Plan, reflects current zoning practices and serves the best interests of residents today and in the future. The review will look at residential, commercial and industrial properties in Whitby. The review and resulting Zoning By-law will provide a way for the Town to manage land use and future development.

### Alignment with:

Council's Goals: 2, 3, 6, 8, 9, 10

Community Survey Priority: Planning for our future

Corporate Strategic Plan Objective: 2.1, 2.2, 3.1

### Deliverables:

- Engage a consultant to lead the project and complete background studies, analysis and strategic direction in 2020, develop a first draft for community consultation and refinement in 2021/2022 with final adoption of updated zoning by-law in 2024
- Conduct community engagement on the development of modernized by-laws to maintain a high quality of life for Whitby residents, enhance and protect property values, design and preserve livable and walkable communities, conserve recreation areas, open space and environmentally sensitive areas

Budget	2020 to 2022	2023 to 2029
Capital*	\$2.0M	\$0
Operating	\$0	\$0

\* Includes budget approved in prior year

# COMMUNITY ENGAGEMENT AND COMMUNICATIONS

## Community Engagement

The Town sees community engagement as a vital tool in the municipal decision-making process. That’s why, in 2019 the Town completed and received Council approval on its first Community Engagement Framework. The new Corporate Strategic Plan also highlights this initiative as a strategic priority in order to drive the very real, sustainable changes this growing community needs. Residents shared that they want to be heard. With the changing demographics, our residents, businesses and community groups want to see the Town demonstrate that it’s embracing the views and goals of the whole community.

The current framework is a guiding document that provides a consistent approach for when, how and why, the Town engages with the community on the issues, policies and programs that matter most to them. Its commitment is “to value community engagement as an important part of how we work”. This includes three goals: 1. being consistent and effective in our engagement, 2. make engagement easy, and 3. invest in our engagement efforts. The framework will guide the development of the necessary implementation plans and staff resources needed to integrate the framework into the fulsome decision-making process that impacts all community partners.

### Alignment with:

Council's Goals: 2, 4, 6

Community Survey Priority: Improving communication and community engagement

Corporate Strategic Plan Objective: 1.2, 2.5, 3.1, 3.4

### Deliverables:

- Develop implementation plan in 2020
- Develop digital engagement platform in 2020
- Develop and evaluate toolkit to support Council and staff 2020 to 2022
- Develop, implement and evaluate comprehensive staff training 2020 to 2022

Budget	2020 to 2022	2023 to 2029
Capital*	\$0.2M	\$0.1M
Operating	\$0.1M	\$0

\*Includes budget approved in prior year

# COMMUNITY SAFETY AND TRANSPORTATION

## Mid Arterial Roadway

The Town is moving forward with the construction of a new and major east-west roadway through south Brooklin – the Mid Arterial Roadway. The proposed future roadway would connect Cochrane Street to Britannia Road in the City of Oshawa, helping to support new economic development opportunities and imminent growth expected in the area. The roadway would also help to further the Town’s goal of creating a more connected community. An environmental assessment and preliminary design for the roadway began in 2019.

### Alignment with:

Council's Goals: 3, 8, 9

Community Survey Priority: Improving road safety and traffic congestion

Corporate Strategic Plan Objective: 3.1

### Deliverables:

- Design and begin construction on an east-west arterial road that will increase economic development opportunities and help reduce traffic congestion
- Complete an environmental assessment in 2020
- Acquire necessary property in 2021
- Complete a detailed design and seek necessary approvals in 2022, with construction expected to take place from 2022 to 2024

Budget	2020 to 2022	2023 to 2029
Capital*	\$27.7M	\$21.0M
Operating	\$0	\$0.3M

\* Includes budget approved in prior year

# ECONOMIC DEVELOPMENT

## Economic Development Strategy

The Town will develop an economic development strategy with a demographic review and market assessment that reflects our current business climate and five-year strategic direction. The strategy will focus on how Whitby can foster an environment where existing businesses succeed and new investment is attracted and continue to support and enhance the technology and innovation ecosystem in our downtowns. The Vision of this Strategy is to create a diverse, sustainable economy that provides employment opportunities to enhance the quality of life for Whitby’s business community and residents. In addition, plans include a focus on enhanced business support to attract, retain and grow local businesses and employment opportunities and streamline business processes.

### Alignment with:

Council's Goals: 3, 5, 6, 7, 9, 10

Community Survey Priority: Attracting more local jobs and businesses

Corporate Strategic Plan Objective: 2.3, 3.1

### Deliverables:

- Develop an Economic Development Strategic Plan that clearly outlines the actions and initiatives that will contribute towards more jobs and employment opportunities over the next five years
- Establish adequate office space to cultivate technology and innovative companies to grow to commercial success and create local jobs and economic prosperity in downtown Whitby
- Streamline business processes that promote economic development and employment opportunities

Budget	2020 to 2022	2023 to 2029
Capital	\$0.2M	\$0
Operating	\$0.1M	\$0

# EFFECTIVE GOVERNMENT

## Whitby Official Plan

A (minor) review and update of the Town of Whitby Official Plan will be required to address land use policy changes at the Provincial and Regional level. The update will help ensure the Town's land use planning policies remain current, reflect and implement upper tier policy changes to effectively manage future growth and development.

### Alignment with:

Council's Goals: 2, 3, 5, 6, 9, 10

Community Survey Priority: Planning for our future

Corporate Strategic Plan Objective: 2.3, 2.5, 3.1

### Deliverables:

- Develop a terms of reference for project commencement in 2022
- Compile, review and analyze background materials, prepare Discussion Papers and/or Proposed Policy directions, and conduct ongoing community engagement, in 2023/2024
- Adopt an Official Plan Amendment to update the land use policies and mapping of the Whitby Official Plan to conform to and implement Provincial and Regional land use policy changes, in 2025

Budget	2020 to 2022	2023 to 2029
Capital	\$0.05M	\$0.5M
Operating	\$0	\$0

# EFFECTIVE GOVERNMENT

## Organizational Effectiveness



The foundation for the delivery of efficient, cost effective and relevant services to our community is our organizational culture and effectiveness. Organizational effectiveness is the capacity our organization has to deliver services in a way that maximizes energy, time, money, and human and material resources. In order to achieve and sustain high levels of performance and effectiveness, it requires a corporate culture that enables employees to adapt to the Town's dynamic and evolving environment. As outlined in the CSP, the Town of Whitby is striving for a more inclusive, effective and rewarding corporate culture. Creating this future culture requires a deliberate and focused strategy with aligned efforts and programs to ensure progressive leadership; attraction and retention of the best employees; improved wellness, morale, engagement and loyalty; higher productivity, performance and results for the community; increased positive customer service experiences; and, an all-around better experience for our employees and our community.

### Alignment with:

Council's Goals: 1, 4, 6

Community Survey Priority: Improving communication and community engagement

Corporate Strategic Plan Objective: 1.1, 1.2, 1.3, 1.4, 1.5, 2.1, 2.5, 3.5

### Deliverables:

- Implement the Town's People Strategy to further align people processes and systems to the Corporate Strategic Plan (CSP) and support Town employees to reach their potential as individuals and team members
- Develop and implement staff programs and supports that foster an inclusive environment and position the Town of Whitby as the organization that the most talented people want to join
- Thoughtfully design and implement an employee experience where people have job satisfaction and rewarding careers as we strive to achieve our collective CSP mission to deliver services that make a difference in our community

Budget	2020 to 2022	2023 to 2029
Capital	\$0	\$0
Operating	\$0.05M	\$0



# EFFECTIVE GOVERNMENT

## Enterprise Resource Planning (ERP) System



Enterprise Resource Planning (ERP) software is a system of integrated applications that facilitate the flow of information across the Town. The system enables Town staff to have a more holistic view of the organization to better support informed and timely decision making as it relates to financial, asset and human resource management. The implementation of these technologies will provide opportunities for efficiencies through built-in integration and automation, and enable the Town to better service Whitby residents. Both the Service Delivery Review (SDR) and the Corporate Information Technology Strategic Plan (CITSP) identified a critical need to procure and implement an ERP solution that will replace existing software that is out of support and lacks critical financial, asset and HR functionality.

### Alignment with:

Council's Goals: 1, 4, 5

Community Survey Priority: Ensuring fiscal responsibility

Corporate Strategic Plan Objective: 1.2, 2.1, 2.2, 2.4, 3.3

### Deliverables:

- Complete the procurement process by 2021 and implementation of core financial, HR and asset management by end of 2023, with full project completion projected for 2025

Budget	2020 to 2022	2023 to 2029
Capital*	\$11.7M	\$5.2M
Operating	\$0.6M	\$0.5M

\* Includes budget approved in prior year

# EFFECTIVE GOVERNMENT

## Long Term Financial Planning



The Long Range Financial Plan (LRFP) model facilitates comprehensive decision making regarding service level planning and future funding needs. The LRFP will provide a financial strategy that balances the needs identified in strategic plans with the principles of sustainability and affordability. Due to the new Bill 108 legislation, the Town must update its Growth Plan studies to mitigate the tax impact of growth as much as possible under the new Development Charges and Community Benefits Charge legislation.

### Alignment with:

Council's Goals: 1, 4, 5

Community Survey Priority: Ensuring fiscal responsibility

Corporate Strategic Plan Objective: 1.3, 2.3, 3.1

### Deliverables:

- Provide the Town with a sustainable approach to planning for the needs of the community and allocating resources that address Council's Goals and community needs in a fiscally responsible manner
- Complete an updated development charge and community benefits charge background study in 2020 and conduct a development application approval process fee review in 2021

Budget	2020 to 2022	2023 to 2029
Capital*	\$0.5M	\$0.8M
Operating	\$0.06M	\$0

\*Includes budget approved in prior year

# ENVIRONMENTAL SUSTAINABILITY

## Climate Change Plan

In response to Whitby declaring climate change an emergency, the Town will move forward on the creation of Whitby's first Climate Change Plan which will provide a framework to address both climate change mitigation and adaptation. The outcomes of the Plan will outline how Whitby will work towards the Council endorsed greenhouse gas reduction of 80% by the year 2050, as well as, ensure that the corporation and the community can remain resilient and continue to function in the face of near future climate change events.

### Alignment with:

Council's Goals: 1, 3, 4, 5, 9, 10

Community Survey Priority: Maintaining and cleaning the community

Corporate Strategic Plan Objective: 1.5, 2.1, 2.2, 3.1, 3.2

### Deliverables:

- Develop a Climate Change Plan in 2020 to address both climate change adaptation and climate change mitigation, including an implementation plan by 2021 identifying actions, priorities and costs to address resiliency
- Implement the Whitby Green Standard in 2020; advance environmental sustainability through education and community stewardship related to air quality, energy and water conservation, climate preparedness, biodiversity, green infrastructure and waste reduction
- Corporately, update the Energy Management Plan in 2020; develop and implement sustainable practices related to management of fleet, forestry, facilities, zero emission vehicle infrastructure, stormwater, events and energy

Budget	2020 to 2022	2023 to 2029
Capital	\$0.7M	\$0.7M
Operating	\$0	\$0

# FINANCIAL IMPLICATIONS

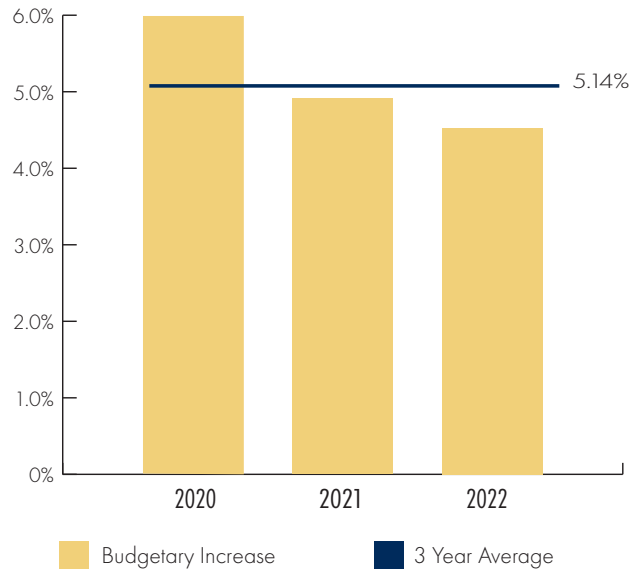
Collectively, the 12 Business Plan Action Items result in the following estimated budgetary impacts from 2020 to 2022.

Budget	2020 to 2022	Impacts
Capital*	\$75.8M	Included in the \$302M capital program for 2020 to 2022
Operating	\$1.6M	Increase over the \$133M 2019 Budget

\*Plus a total of \$9.0M budget approved in prior year for Action Items where noted

## Annual Projected Budgetary Increase

The budget for the Business Plan Action Items, along with the Town's forecast for continuing operational excellence, results in the following estimated financial results. This forecast focuses on the delivery of important programs and services that residents rely on each day.

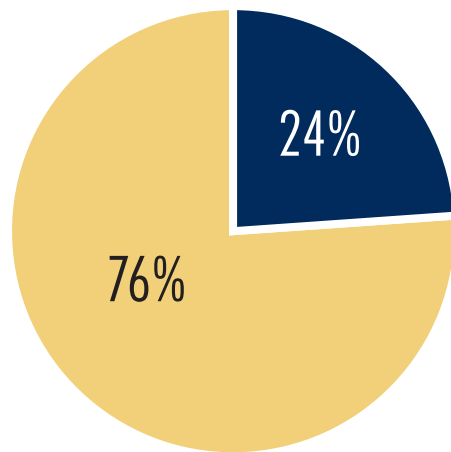


Budgetary Increase by Component	2020	2021	2022	3 Year Average
<b>Taking Care of What We Have</b>				
Operating Inflation	2.83%	2.63%	2.56%	2.67%
Asset Management - existing assets	1.59%	1.60%	1.62%	1.61%
	<b>4.42%</b>	<b>4.23%</b>	<b>4.18%</b>	<b>4.28%</b>
<b>Cost of Growth</b>				
Capital Program/Debt Payments	1.36%	1.68%	1.32%	1.45%
Asset Management - additional assets	0.76%	0.35%	0.33%	0.48%
Operating Impacts to service growth	1.03%	1.19%	1.37%	1.19%
	<b>3.15%</b>	<b>3.22%</b>	<b>3.02%</b>	<b>3.13%</b>
Revenue from New Assessment	-1.58%	-2.54%	-2.67%	-2.26%
<b>Total Budgetary Increase</b>	<b>5.99%</b>	<b>4.91%</b>	<b>4.53%</b>	<b>5.14%</b>
<b>Overall Tax Bill Impact for Town's Share (34%)</b>	<b>2.04%</b>	<b>1.67%</b>	<b>1.54%</b>	<b>1.75%</b>

# FINANCIAL IMPLICATIONS

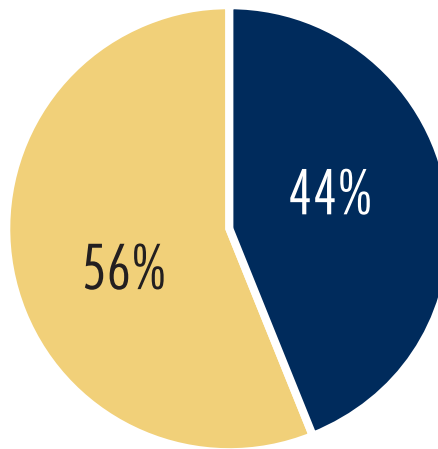
## Draft 2020 to 2022 Capital Forecast, \$302M by:

Project Type



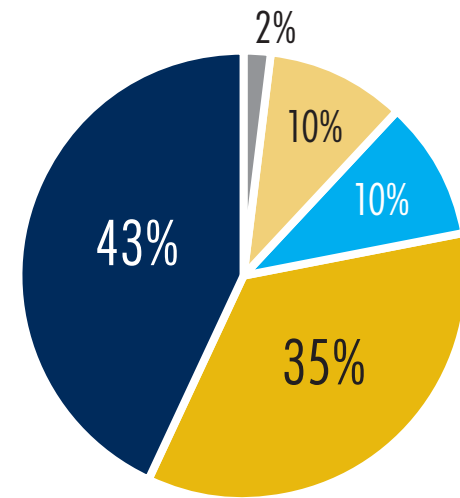
- Growth Plan
- Asset Management

Financing Source



- Other Sources of Revenue
- Tax Based Reserves

Asset Category



- Roads & Related Assets
- Facility Assets
- Park Assets
- Fleet and Equipment Assets
- Studies and Strategic Initiatives

\*The Business Plan Action Items comprises \$76M of the \$230M of the Growth Plan forecast.

# COMMUNITY SURVEY



# 91%

of respondents reported overall quality of life in Whitby - excellent (41%) or good (49%)

# 82%

of residents are "satisfied" or "very satisfied" with the Town's customer service

# 81%

of residents feel they are getting "good" or "very good" value for their tax dollars

View complete results at [whitby.ca/communitysurvey](http://whitby.ca/communitysurvey)

# BUSINESS PLANNING CYCLE AND PROGRESS UPDATES

In keeping with the Town's commitment to transparency and accountability, progress on the Business Plan will be reviewed and reported annually to ensure the Action Items and results continue to reflect and meet the needs and desires of Whitby residents. Each year, a report will be brought forward to Council and shared with the public through the Town's website at [whitby.ca/strategicplan](http://whitby.ca/strategicplan). In addition, a community survey will be undertaken every two years to feed the progress report and updated Business Plan.







**WORKING COLLABORATIVELY TO  
IDENTIFY AND PRIORITIZE  
KEY ACTION ITEMS  
THAT WILL  
MODERNIZE  
OUR ORGANIZATION**

**Town Hall**

575 Rossland Road East  
Whitby, ON  
L1N 2M8  
905.430.4300

[whitby.ca/strategicplan](http://whitby.ca/strategicplan)



## Budget Summary

The Town of Whitby is in a good financial position, provides services that are valued by its citizens and when surveyed considered they received good value for their tax dollars. In order to sustain this position, the 2020 budget includes investments to maintain service delivery, maintain infrastructure and plan for growth in our community. As a result, the budgetary increase consists of:

- \$3.6M to maintain service delivery
- \$1.5M to maintain infrastructure in a state of good repair;
- \$0.5M to plan for service delivery and new infrastructure to accommodate growth and prepare for the future

Given the Town's portion of the total property tax bill is approximately 34% the Town's budgetary increase results in a 1.99% impact on the total property tax bill.

### Building the 2020 Budget

In 2019, a Corporate Strategic Plan (CSP) and Business Planning Process were approved. The new business planning process facilitated the prioritization of the goals of the community, Council and those arising from the CSP. The outcome of the prioritization is reflected in the three year Business Plan, approved in October (see tab 2). The Business Plan then drove the development of Departmental Annual Work Plans and the 2020 Budget and Capital Forecast.

A number of pressures has also affected the Town's budget including: contractual and inflationary pressures; providing for the full-year operating impacts of the prior year decisions; the impact the Town's growth has on services and programs; the impacts of the economy and other external influences.

The revenues and expenditures changes from 2019 Budget to 2020 Budget are summarized below by the nature of their change.

Summary of Budget Changes

Item		Expenditures (\$000's)	Revenues (\$000's)	Net Budgetary Increase (\$000's)
<b>2019 Budget</b>		<b>132,969</b>	<b>(132,969)</b>	<b>0</b>
Base Budget Changes:				
Prior Decisions & Annualizations	(a)	569	(35)	534
Inflationary Adjustments	(a)	2,046	27	2,073
<b>Total Base Budget Changes</b>		<b>2,615</b>	<b>(8)</b>	<b>2,607</b>
Program Changes:				
Other Changes	(a)	888	72	960
Assessment Growth	(c)		(2,823)	(2,823)
Capital Maintenance Program Funding	(b)	1,508		1,508
Capital Growth Program Funding	(c)	1,248		1,248
<b>Total Program Changes</b>		<b>3,644</b>	<b>(2,751)</b>	<b>893</b>
Recommended Decision Items:				
Positions	(c)	2,058	(74)	1,984
Non-Position	(c)	100		100
Capital Projects (funded by reserves, no operating impact)	(c)			
<b>Total Decision Items</b>		<b>2,158</b>	<b>(74)</b>	<b>2,084</b>
<b>2020 Budget</b>		<b>141,386</b>	<b>(135,802)</b>	<b>5,584</b>

Each of the above drivers of changes to the budget are further explained in the following summary, however the budget changes are presented in the following three areas of focus.

Budget Change Summary:	Expenditures (\$000's)	Revenues (\$000's)	Net Budgetary Increase (\$000's)
Maintain Service Delivery - sum of item (a's)	3,503	64	3,567
Maintain Infrastructure – item (b)	1,508		1,508
Planning for Growth – sum of item (c's)	3,406	(2,897)	509
<b>Total Budget Change</b>	<b>8,417</b>	<b>(2,833)</b>	<b>5,584</b>

## Base Budget Changes

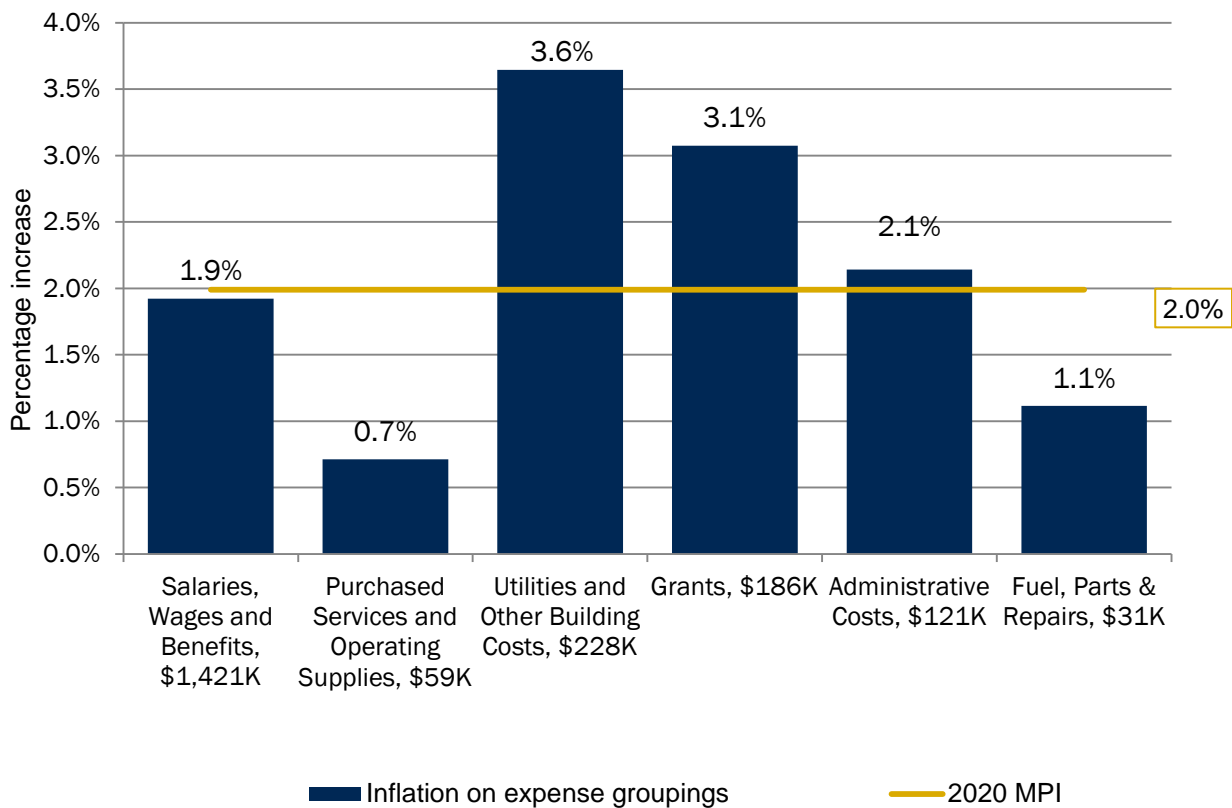
### Inflationary Adjustments

#### Expenditures

The Town’s inflationary pressures are affected by contractual labour agreements, utilities, insurance, grants (primarily to the Library and Station Gallery to address their inflationary pressures) and operating supplies costs. These pressures differ from the commonly quoted Consumer Price Index (CPI) that is based on purchasing patterns of individual / household consumer vs those of a municipal corporation. The basket of goods used to calculate CPI (i.e. food, clothing etc.) is not comparable to the Town’s basket of goods (i.e. labour, energy costs) that are required to provide community services. As a result, the inflationary impacts facing a municipality are typically greater than the household CPI.

The overall inflationary increase on the operating expenses is \$2,0M which primarily relate to salaries and benefits, utilities, insurance and other administrative costs as well as grants to the Whitby Public Library and Station Gallery. This represents a 2.0% inflationary increase from the previous year.

**2020 Forecasted Municipal Price Index  
Inflation impact \$2,046K**



The cost of salaries and benefits are the most significant area of increase. For 2020 budget, assumed economic adjustments have been incorporated as all of the Town's labour agreements have or will expire in 2020. It also reflects impacts for job evaluations, position step changes, and benefit changes. It should be noted this year's benefit impact is less than typical as the actual 2019 renewal for group benefits was significantly less than the estimate included in the 2019 budget. Without this type of savings the 2020 inflationary experience for this component would have increased from the 1.9% to 2.8%, which is more in line with previous years' experience.

In addition, wherever possible, departments repurposed budget amounts to offset other areas of increased pressures. Included in Purchased Services and Operating Supplies is (\$97K) repurposed to other areas. Without this, the inflationary factor would have been 1.9% rather than 0.7%, more in line with the Town's overall experience.

As a result, when combined without these savings the Town's overall MPI would have been 2.7% rather than the 2.0%, and more in keeping with previous experience.

### Revenues

The budget forecast includes revenue adjustments based on approved user fee increases. However, these have been offset for the most part by a reduction in investment income due to an anticipated interest rate decrease forecasted by the Bank of Canada and financial institutions and elimination of the draw from reserves to fund certain retiree benefit costs.

It is a continuing focus of staff to look for other revenue options to help offset budgetary pressures, however legislative limitations restrict the Town's abilities to raise significant additional revenues to supplement revenue requirements.

### Prior Decisions and Annualizations

The 2020 forecast includes \$0.5M for the reversal of the prior year's anticipated one-time revenues and expenses used to minimize the impacts in 2019. The largest item relates to the one-time group benefits related gapping estimate. This gapping estimate is reviewed each year and adjusted based on current human resource complement information. The gapping estimate is maintained at the 2019 level in the 2020 budget.

In addition, the budget annualizes the prior year approved positions. There is no budgetary impact since the positions were funded either by the capital program or through user fees. (refer to the last page of this section for details concerning the Prior Decisions and Annualizations)

## Program Changes

### Assessment Growth

Assessment growth is comprised of both positive changes, from new development added during the year, and negative changes, including results from appeals, demolitions, etc. The total of all of these in-year changes is the net assessment growth for 2020 resulted in \$2.8M additional property tax revenue.

This assessment growth is greater than initial estimates for 2020 budget. Development in the West Whitby area and the increase of tax revenues related to the Metrolinx facility helped deliver these strong growth numbers. Although these revenues from growth were achieved earlier than anticipated, it also brings increased budget pressures through additional expenses to service the growth. There will be continued assessment growth in 2021 and 2022 budgets, however the level of growth needs to be re-evaluated each year.

The budget includes utilizing the additional assessment growth to assist with pressures over the next couple of years.

1. Include the full year impact of all Business Plan related positions as opposed to only a half year to avoid a \$341K impact in 2021's budget. However, given that there will be savings as not all of these positions will be in place for the full year, staff are proposing a one-time contribution to LTFR equal to the \$341K to reflect the half-year gapping estimate.
2. Make a one-time contribution of \$332K to the Tax Rate Stabilization Reserve. This will bring:
  - the Tax Rate Stabilization Reserve up to 1% of taxes levied which is considered best practice as a minimum target; and
  - help ensure the overall Stabilization Reserve category to within the Town's policy target balance of a minimum of 5% and maximum of 10% of gross expenditures is sustainable given risk of outstanding assessment appeals.

**Other Changes**

As part of the budget process, efficiencies are realized through the annual line-by-line review where budget reductions have been achieved without affecting service levels. Due to the growth the Town is experiencing, these ongoing budget reductions are not in line with efficiencies realized in previous years (i.e. \$4.0M has been realized since 2012).

The budget also includes adjustments to address program/service delivery for growth, service level changes, and capital impacts adding to the budget. In addition, a number of anticipated one-time revenues and expenses are included resulting in a budget reduction. This includes maintaining the one-time group benefits gapping at the 2019 amount. As a result, the new 2020 one-time items totaled a net revenue position and rather than have this as an impact in 2021's budget when this revenue is removed, the budget proposes to transfer this one-time revenue of \$289K as a one-time contribution to the Growth Reserve Fund. It also includes one-time items discussed above related to increased Assessment Growth. These changes total \$960K as outlined below.

**Summary of Other Program Changes**

Drivers of Change (\$ in 000's)	Revenue	Expense	Total
Growth	\$21	\$518	\$539
Service Level	\$261	\$65	\$326

Drivers of Change (\$ in 000's)	Revenue	Expense	Total
Capital Impacts	\$20	\$83	\$103
Non-Recurring Items	(\$231)	\$263	\$32
Efficiencies	\$0	(\$40)	(\$40)
Total Other Program Changes	\$72	\$888	\$960

## Capital Maintenance Program Funding

### Maintaining Infrastructure

According to Statistics Canada reports, municipalities are responsible for the majority of public infrastructure. As an example, 68% of roads are owned by municipalities<sup>1</sup>. The shift of responsibility for infrastructure to municipalities over time is considerable as shown in the table below.

In contrast, as per an AMO report, the share of total taxes paid by an individual in Canada, when sales taxes, income taxes, property taxes etc., are taken into account is presented in the table below. Ontario municipalities receive only 9 cents of every tax dollar raised in Canada while the Provincial and Federal governments receive 44 cents and 47 cents respectively.

	Infrastructure Ownership		Share of Taxes
	1961	2014	
<b>Federal</b>	28%	15%	47%
<b>Provincial</b>	36%	26%	44%
<b>Municipal</b>	<b>36%</b>	<b>59%</b>	<b>9%</b>

As a result, maintaining public infrastructure in a state of good repair is a significant responsibility and cost for municipalities. Strategic investments in alignment with prudent infrastructure practices must be made at the right time in order to help extend the life of the infrastructure and lower the overall cost of ownership while ensuring the infrastructure remain current and safe for public use.

The Town owns approximately \$2.1 billion of public infrastructure. We rely on infrastructure to provide residents, businesses, employees and visitors with safe access to important services, such as transportation, recreation, culture, economic development and much more.

The Town's Asset Management Plan is vital in ensuring the Town manages this infrastructure by making the strategic investments in our infrastructure at the right time help extend the life and lower the overall cost of ownership while ensuring infrastructure remains current and safe for public use.

<sup>1</sup> Source Canada's Core Public Infrastructure Survey: Roads, Bridges and Tunnels, 2016



Similar to other municipalities the funding requirements outlined in the Asset Management Plan exceed the Town’s current funding. This is often referred to as the Infrastructure Gap. This gap will continue to be monitored through the annual update of the Town’s Asset Management Plan and the Long Range Financial Plan (LRFP).

The Town’s existing policy for maintenance contributions recognizes the importance of appropriately funding the maintenance of infrastructure so that pressures of inflation and growth do not erode the current level of infrastructure funding. As a result, the budget includes a \$1,508K increase to the Asset Management Reserve Fund providing a Funding Allocation as shown in the table below.

**2020 Capital Maintenance Funding Envelope (000’s)**

Infrastructure Category	2019 Funding Envelope	Increase for 2018 Audited Assumptions	Increase for 2018 Audited Acquisitions	Inflationary Increase	2020 Funding Envelope
Facilities	\$ 4,134	\$ -	\$ 37	\$ 175	\$ 4,346
Parks	\$ 1,891	\$ -	\$ 34	\$ 81	\$ 2,006
Roads & Related	\$ 10,822	\$ 307	\$ 125	\$ 473	\$ 11,726
Fleet & Equipment	\$ 3,705	\$ -	\$ 116	\$ 161	\$ 3,982
	\$ 20,552	\$ 307	\$ 312	\$ 889	\$ 22,060
			Total Change		\$ 1,508

**Capital Growth Program Funding**

**Planning for Growth**

As a municipality grows, it incurs additional growth related costs to pay for the acquisition of infrastructure, the maintenance of this infrastructure, and costs to provide services to the growing population base. The Town receives revenues through the collection of development charges (DC) and additional property tax revenues due to growth, however due to provincial legislation and as identified in previous DC reports, Cost of Growth Studies, and recently, in the Long Range Financial Plan, growth does not pay for the full cost of growth.

The Town must pay for growth related capital costs that are legislatively not fully recovered through development charges. In order to fund this tax based cost Council’s Growth Reserve Fund policy requires the annual contribution to this reserve, when combined with other financing strategies (i.e., long-term debt) be sufficient to pay for the Town’s legislative share of Capital Growth Projects. Based on the 10 year Capital Growth Program included in the 2020 budget an increased contribution of \$1.25 million is required in addition to assumed average annual increased contribution of 0.9%.

## Recommended Decision Items

### Capital Projects

The budget includes a number of capital related decision items. These relate to the position requests as well as recommended community or corporate initiatives. These are proposed to be funded from reserves/reserve funds and therefore do not have a 2020 budgetary impact.

### Positions

Investment in staff resources enables the Town to maintain and modernize service delivery to meet our growing community and the increasing service delivery expectations. The 2020 LRFP forecasts 151 FTE's, an average of 15 per year, to address future growth requirements over the next 10 years, both in terms of providing services and maintaining our infrastructure.

This analysis was primarily driven by growth requirements and did not capture existing staffing capacity shortfalls.

To allow for an informed investment in resources aligned with the newly developed business planning and prioritization process that was underway, 2019's budget was considered a pause year concerning new position requests. As a result, the requests were limited to five FTE's representing only those funded by development fees or temporarily from a capital project from the 19 critical position requests identified last year. A shortfall of 10 FTE's compared to the average of 15 per year required to address future growth.

The 2020 budget target recognizes that due to:

- legislative/compliance changes (such as new accounting standards under PSAB, Construction Act changes) outside of Council's control;
- servicing new growth area requirements; and
- service level investments contemplated in the Business Plan and draft 2020 Work Plans including an increase in service level to address key community priorities;

the Town requires additional staff resources to maintain the services valued by our community and deliver on the community priorities as we grow.

The recommended budget includes funding for 18.8 FTE position requests at a cost of \$2.1M, summarized as:

Business Plan Theme	Legislated / Compliance	Growth	Service Level
Community Building		0.3	1.0

Business Plan Theme	Legislated / Compliance	Growth	Service Level
Community Engagement and Communications		2.0	1.0
Community Safety and Transportation		6.9	1.0
Economic Development			1.0
Effective Government	1.3	4.3	
<b>Total</b>	<b>1.3</b>	<b>13.5</b>	<b>4.0</b>

Please refer to tab 4 for additional information regarding the recommended decision items.

### Potential Risks

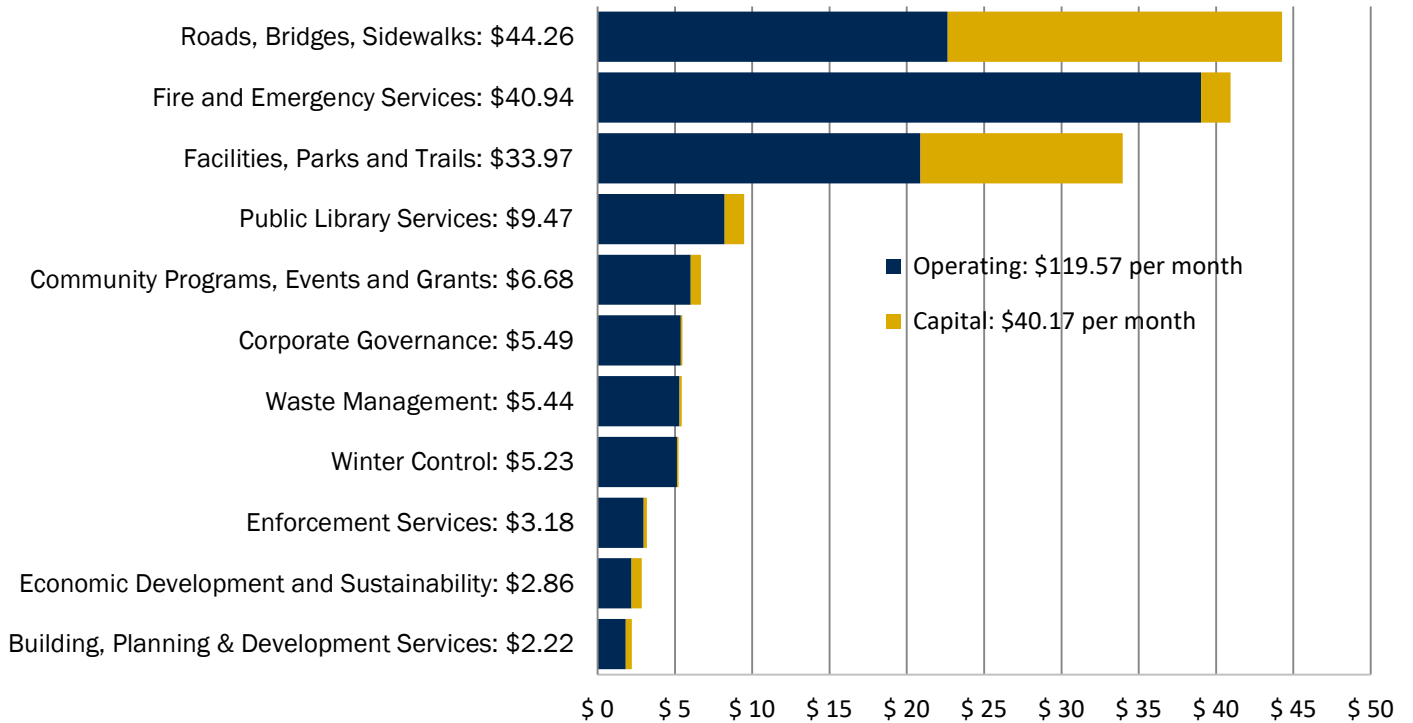
The budget, prepared in the fall of 2019, includes estimates and assumptions regarding 2020. There are a few areas where there are potential risks that should be highlighted, including:

- Provincial legislation changes - most notably Bill 108 from a potential financial implications perspective concerning the Capital Growth Program. The implications are not known at this time as regulations have not been released. It is anticipated that there could be reduced revenues compared to the existing Development Charge regime which could impact the ability to pay for the Capital Growth Program as it is currently forecasted over the ten years in this budget.
- Economy/Climate Change – there could be impacts in the local economy from the recent Oshawa assembly plant that closed at the end of 2019. In addition, there are likely initiatives related to adaptation to climate change that have not yet been factored into the Town’s masterplans (e.g. MAMP, growth related infrastructure) that could significantly affect infrastructure project costs.
- Inflationary budget assumptions – the budget includes a large number of assumptions as all labour agreements have or will expire in 2020, including potential labour negotiation impacts due to the province’s removal of part-time to full time equal pay, group benefits renewal rate is unknown in addition to many other significant expenditure category inflationary assumptions e.g. energy/utility/insurance costs.

### Overall Budget Related Property Tax Impact

The recommended 2020 budget achieves the target of a 1.99% increase as the Town’s impact on the total residential property tax bill. This represents an increase of approximately \$8.90 per month per household\*.

### Services Received from Monthly 2020 Town Property Taxes\*



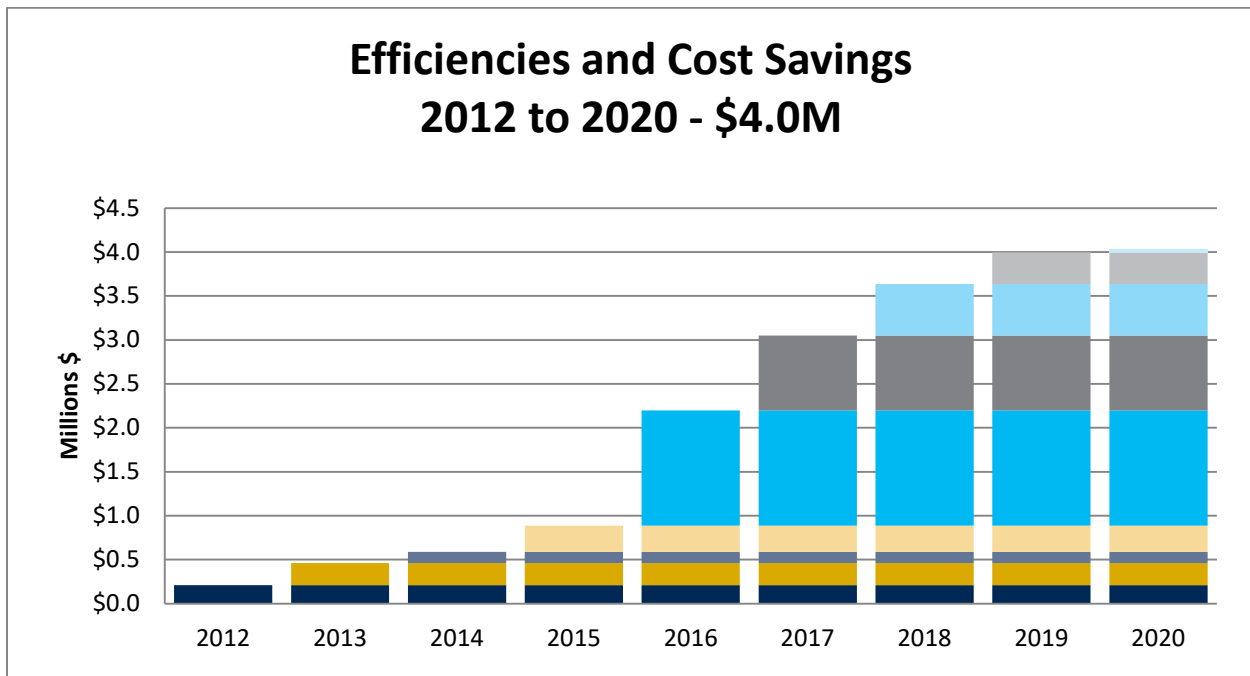
Service	Monthly Operating	Monthly Capital	Monthly Total
Roads, Bridges, Sidewalks	\$22.63	\$21.63	\$44.26
Fire and Emergency Services	\$39.03	\$1.91	\$40.94
Facilities, Parks and Trails	\$20.88	\$13.09	\$33.97
Public Library Services	\$8.22	\$1.25	\$9.47
Community Programs	\$6.02	\$0.66	\$6.68
Corporate Governance	\$5.37	\$0.12	\$5.49
Waste Management	\$5.29	\$0.15	\$5.44

Service	Monthly Operating	Monthly Capital	Monthly Total
Winter Control	\$5.14	\$0.09	\$5.23
Enforcement Services	\$2.97	\$0.21	\$3.18
Economic Development and Sustainability	\$2.20	\$0.66	\$2.86
Building, Planning & Development Services	\$1.82	\$0.40	\$2.22
<b>Total</b>	<b>\$119.57</b>	<b>\$40.17</b>	<b>\$159.74</b>

\*Based on the 2019 average assessment value of \$470K, as identified by MPAC Property Notice Assessment (January 1, 2016) the Town share of property taxes is \$160 per month.

\*\*The capital budget allocated to various services fluctuates year to year based on current capital program requirements

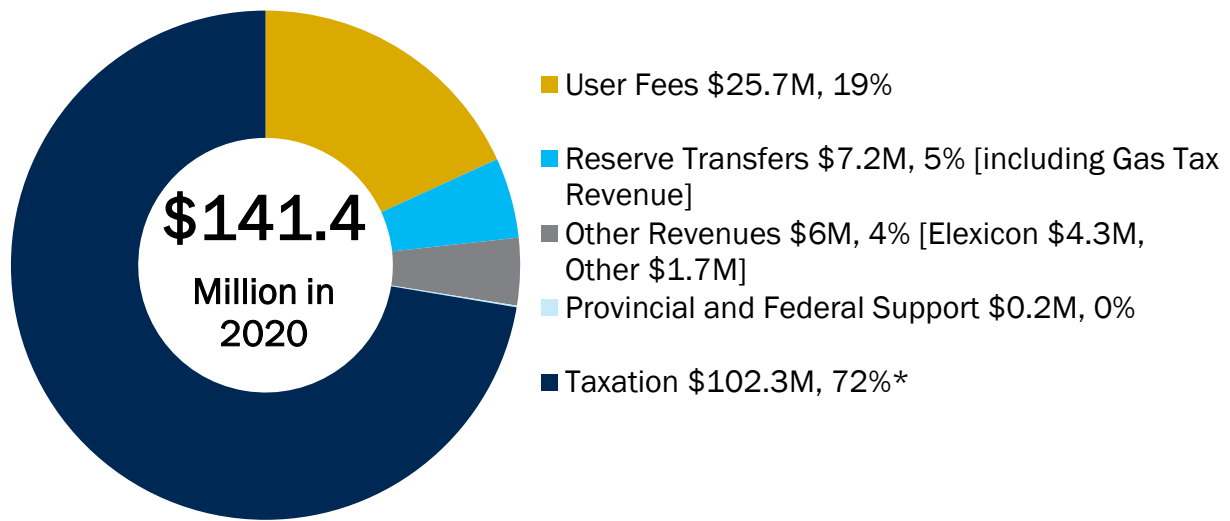
### Continuing Efficiencies and Cost Savings



### 2020 Budget Financial Highlights

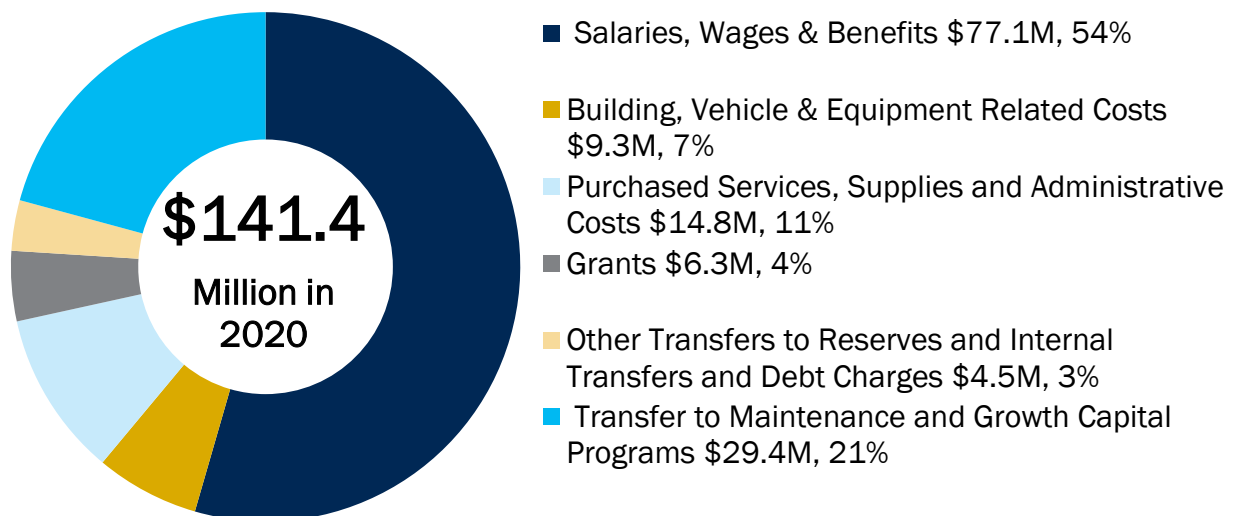
The recommended 2020 Operating Budget is \$141 million and the Capital Budget is \$82 million. The following charts depict the revenues, expenditures and funding sources.

### 2020 Operating Budget Revenues by Category

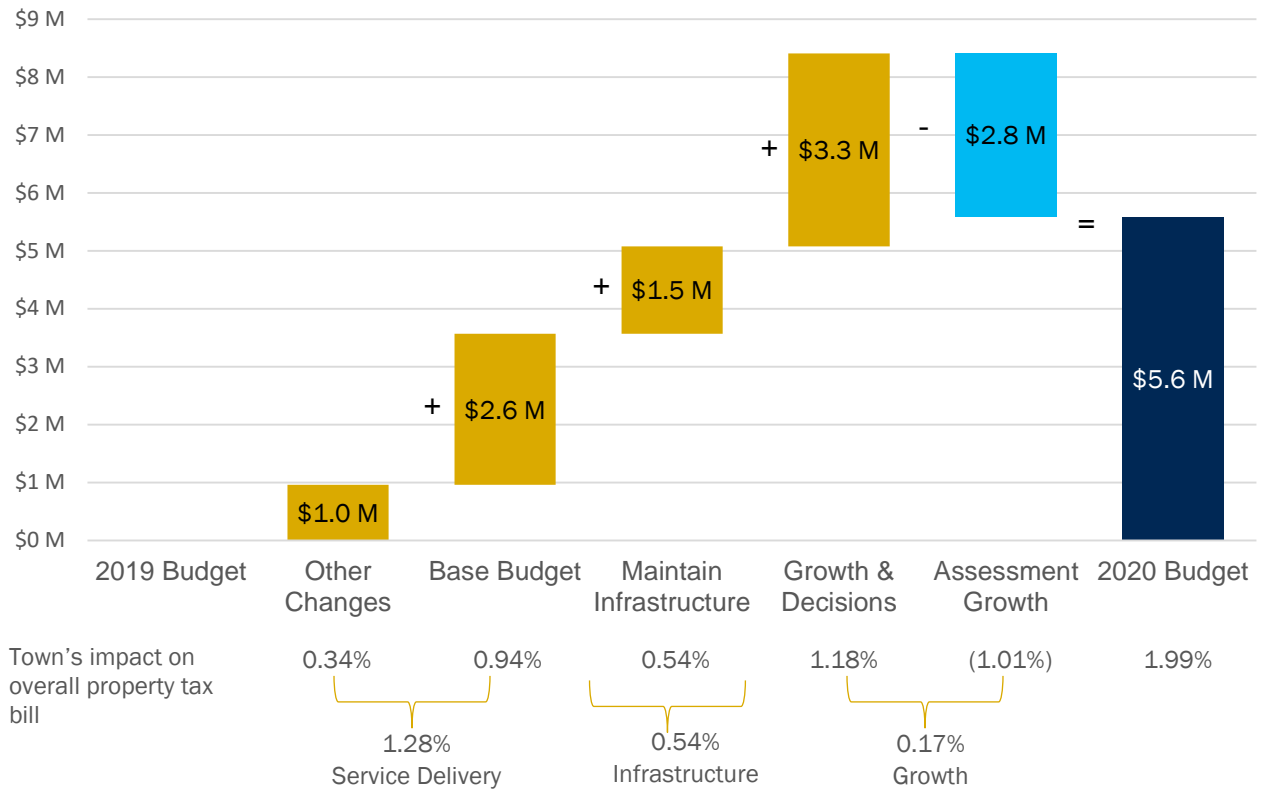


\*Taxation includes the General Tax Levy \$100.2M, Payments In Lieu and Supplemental Taxes \$2.1M

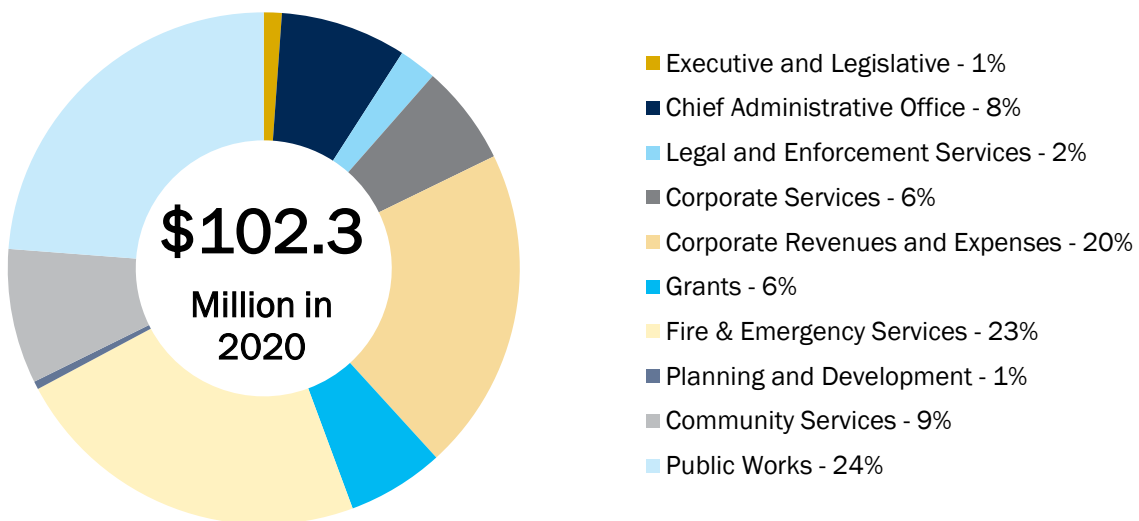
### 2020 Operating Budget Expenditures by Category



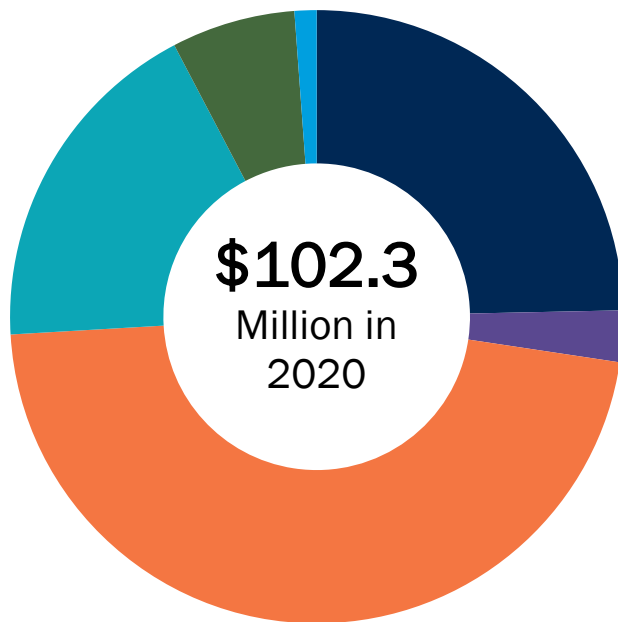
### 2020 Town of Whitby Budget Change



### Departmental net budget supported by property taxes

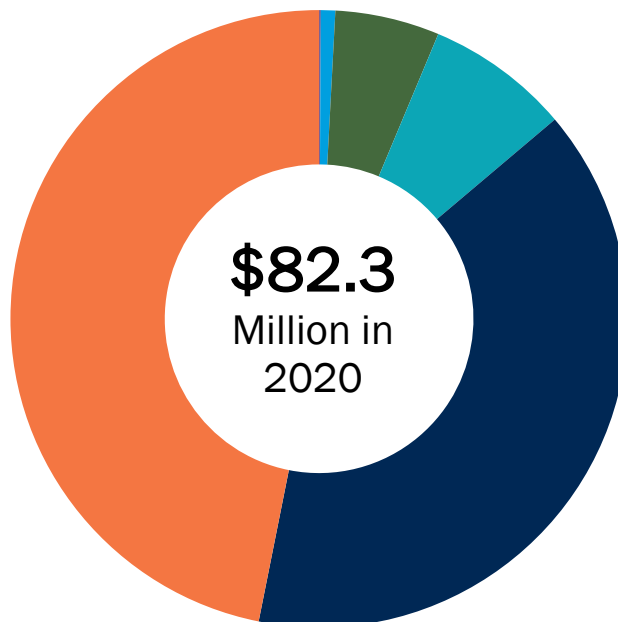


### 2020 Property Taxes Invested by Business Plan Theme



- Community Building - \$25.2M, 24.7%
- Community Engagement and Communication - \$2.8M, 2.7%
- Community Safety and Transportation - \$47.8M, 46.7%
- Effective Government - \$18.7M, 18.2%
- Environmental Sustainability - \$6.7M, 6.5%
- Economic Development - \$1.2M, 1.2%

### 2020 Capital Budget by Business Plan Theme

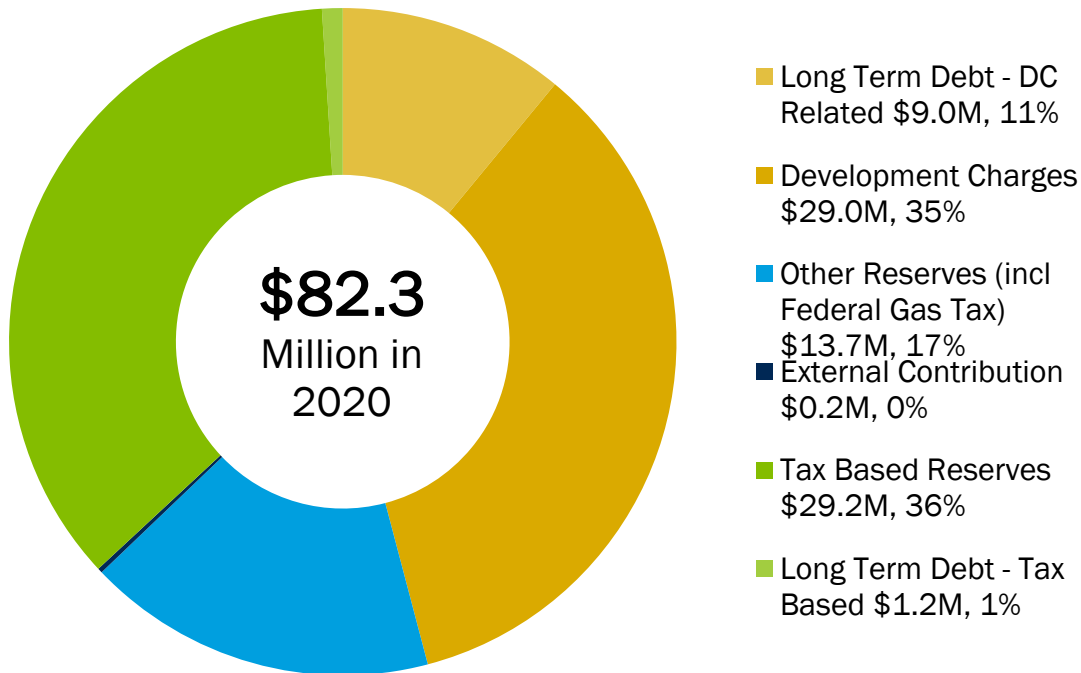


- Community Engagement \$0.1M, 0%
- Economic Development \$0.6M, 1%
- Environmental Sustainability \$4.5M, 5%
- Effective Government \$6.2M, 8%
- Community Building \$32.2M, 39%
- Community Safety and Transportation \$38.5M, 47%

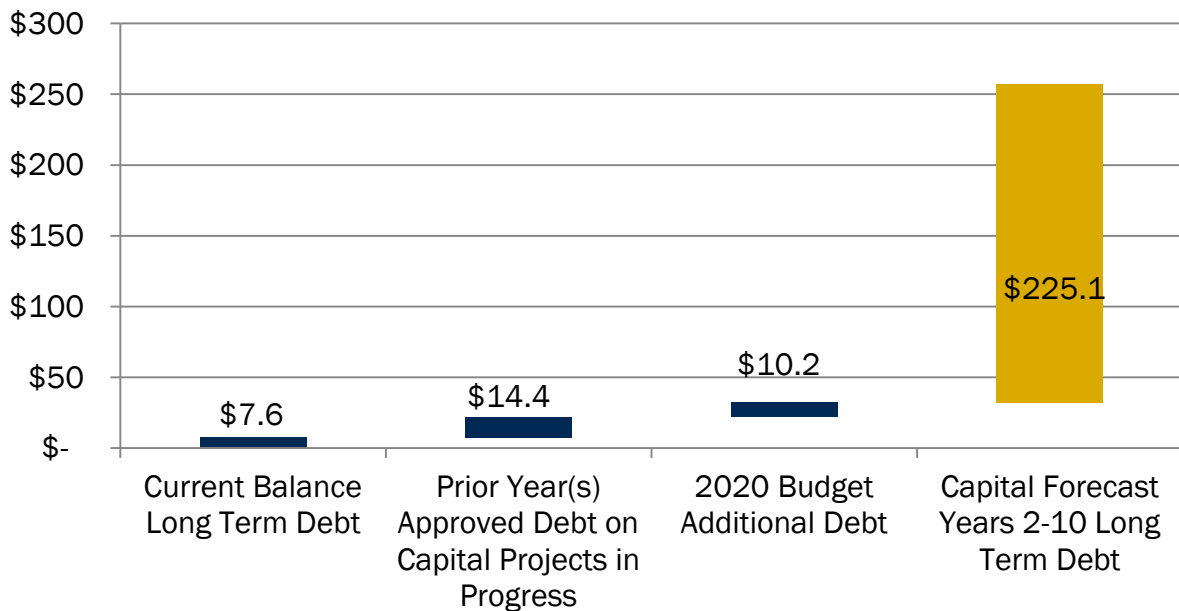


The 2020 Capital Budget allocation is 34% for infrastructure maintenance projects, 64% for growth related projects and 2% for ongoing initiatives and proposed new initiatives / community enhancements.

### 2020 Capital Budget by Financing Source



### Long Term Debt - Committed and Forecasted (millions \$)\*



\*Excludes any annual long term debt payments

The above chart reflects that Whitby, similar to other growing municipalities, requires debt as part of the long term financing strategy.

The Capital Forecast Years 2-10 Long Term Debt includes the estimated West Whitby Front Funding agreement that has a sunset date in 2027, the remaining balance is projected to be funded with the use of long term debt.

### Corporate Uncommitted Reserve Forecast – 2020 Budgeted Reserve Receipts and Draws

The estimated 2020 year end uncommitted reserve and reserve fund balances below are based on the 2019 year-end reserve and reserve fund balances. At the time of preparation, the 2019 fiscal year end process was in still in progress and the 2019 year end balances have been estimated based on information available.

Reserve Category (\$ in 000's)	Forecasted Opening Balance	2020 Receipts	2020 Draws	Estimated 2020 Year End Balance
Asset Management	\$18,482	\$22,430	(\$27,030)	\$13,881
Growth	\$23,874	\$7,867	(\$6,941)	\$24,800
Development Charges	\$65,173	\$26,230	(\$35,813)	\$55,599
Program	\$34,035	\$3,440	(\$8,579)	\$28,896
Stabilization	\$10,022	\$369	(\$1,782)	\$8,609
One-Time	\$3,968	\$1,317	(\$1,710)	\$3,575
<b>Total</b>	<b>\$155,563</b>	<b>\$61,654</b>	<b>(\$81,856)</b>	<b>\$135,361</b>

(For details of each of the reserve and reserve funds within the above six reserve categories refer to the Corporate Revenue and Expenses section.)

### Downtown Whitby Business Improvement Area

The Downtown Whitby Business Improvement Area is overseen by a Board of Management. The board is responsible for the improvement, beautification and maintenance of municipally owned land, buildings and structures in the Business Improvement Area (BIA), beyond that provided at the expense of the municipality generally and to promote the area as a business or shopping area.

The BIA prepares its own budget and presents it to its membership. The Board approved budget and the BIA tax levy is then recommended to Council for approval prior to March 31<sup>st</sup>.

The Town’s Operating Budget includes only the Town Programs and Services and excludes the BIA.

## 2019 Budget Restatements

There are several restatements to the 2019 approved budget based on changes throughout the year. These changes have no overall impact on the 2019 approved budget; however are mainly reallocations or reclassifications. The 2019 restatements in the 2020 budget include:

- Creation of a new Strategic Initiatives division within the Chief Administrative Office department.
- Reallocation of the Economic Development and Advertising and Sponsorship divisions from the Community Services department to the Strategic Initiatives division within the Chief Administrative Office department.
- Reallocation of the Downtown Development and Sustainability divisions from the Planning and Development department to the Strategic Initiatives division within the Chief Administrative Office department.
- Reallocation of the Parking Enforcement piece of the Parking Services division from the Public Works department to the Legal and Enforcement Services department. The Parking Operations piece of the Parking Services division has remained in the Public Works department within the Transportation Engineering and Parking Services division.
- Reallocation of Accessibility within Community Services from the Recreation, Youth and Seniors' Services division to the Facilities division to reflect organizational responsibility changes.

## Staff Complement

Department	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Executive and Legislative	3.00	0.00	0.00	0.00	1
Chief Administrative Office	43.00	1.46	7.00	(0.39)	2,3,5
Legal and Enforcement Services	23.00	3.43	2.00	1.20	2,3,5
Corporate Services	52.35	2.98	5.00	(0.69)	2,4,5
Fire and Emergency Services	141.00	1.46	0.00	0.00	
Planning and Development	49.00	0.97	1.00	0.00	2,3,4,5
Community Services	82.00	80.60	0.00	0.00	2,3
Public Works	157.51	42.18	3.00	0.70	2,3,5
<b>Town of Whitby Total</b>	<b>550.86</b>	<b>133.08</b>	<b>18.00</b>	<b>0.82</b>	

- (1) Reflects the non-elected staff in the Mayor and Council's office
- (2) FTE's were adjusted to reflect changes through the year
- (3) Part-time FTE have been updated based on review with Human Resource Services and Corporate Services to better reflect standard work hours for unit and budgeted hours

- (4) Includes new positions approved in the 2019 Budget. See last page in this section for details.
- (5) See Decision Item tab for proposed positions.

## Operating Budget

### Corporate Summary

Financial Account Category Followed by Division (\$ in 000's)	2019 Budget	Base Budget Changes		Program Changes		2020 Budget
		Prior Decisions	Inflation	Other Changes	Decision Items	
<b>Revenues</b>						
Taxation	(\$93,937)		\$7	(\$2,829)		(\$96,759)
Grants	(\$183)	\$5	\$38	(\$10)		(\$150)
Program Revenues, Fees and Fines	(\$23,183)	\$67	(\$464)	(\$44)	(\$74)	(\$23,698)
Miscellaneous Revenue & External Recoveries	(\$2,245)	\$2	\$15	\$230		(\$1,998)
Other Revenues	(\$6,249)		\$210			(\$6,039)
Transfers from Reserves & Internal Recoveries	(\$7,173)	(\$109)	\$161	(\$98)		(\$7,220)
<b>Total Revenues</b>	<b>(\$132,970)</b>	<b>(\$35)</b>	<b>(\$34)</b>	<b>(\$2,751)</b>	<b>(\$74)</b>	<b>(\$135,864)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	\$73,443	\$475	\$1,421	(\$367)	\$2,084	\$77,056
Building Related Costs & Utilities	\$6,186	\$76	\$228	\$131	\$6	\$6,627
Vehicle & Equipment Maintenance and Fuel	\$2,693	\$84	\$31	(\$136)	\$11	\$2,683
Purchased Services and Supplies	\$8,235	(\$25)	\$59	\$467	\$101	\$8,836
Administrative Costs	\$5,666	(\$33)	\$121	\$195	\$66	\$6,015
Grants	\$6,060		\$186	\$52		\$6,298
Debt Charges	\$1,393					\$1,393
Transfers to Reserves and Internal Transfers	\$29,294	(\$8)	\$61	\$3,303	(\$109)	\$32,542
<b>Total Expenditures</b>	<b>\$132,970</b>	<b>\$569</b>	<b>\$2,107</b>	<b>\$3,645</b>	<b>\$2,158</b>	<b>\$141,450</b>
<b>Net Operating Budget</b>		<b>\$534</b>	<b>\$2,072</b>	<b>\$895</b>	<b>\$2,084</b>	<b>\$5,585</b>
<b>Executive and Legislative</b>						
Executive and Legislative	\$1,150		\$6	(\$21)		\$1,136
Chief Administrative Office	\$6,533	\$20	\$121	\$523	\$781	\$7,977
Legal and Enforcement Services	\$2,648	(\$32)	(\$429)	(\$42)	\$242	\$2,388
Corporate Services	\$5,530	\$88	\$187	(\$80)	\$607	\$6,333
Corporate Revenues and Expenses	(\$75,337)	\$345	\$506	\$313		(\$74,172)
Grants	\$5,901		\$186	\$52		\$6,139
Fire & Emergency Services	\$22,251	\$9	\$517	\$119		\$22,896
Planning and Development	\$800	(\$30)	\$121	(\$382)		\$509
Community Services	\$8,335	\$73	(\$5)	\$132		\$8,534
Public Works	\$22,191	\$59	\$862	\$279	\$454	\$23,845
<b>Net Operating Budget</b>		<b>\$534</b>	<b>\$2,072</b>	<b>\$895</b>	<b>\$2,084</b>	<b>\$5,585</b>

Note: Numbers may not add due to rounding

**Prior Decisions** – refer to the last page in this section for details

## Prior Decisions and Annualizations Details

### Summary of Prior Decisions and Annualization

Drivers of Change (\$ in 000's)	Revenue	Expense	Total
Prior year decisions – Reversal of 2019 One-time Items	\$94	\$440	\$534
Annualization of 2019 Approved Position Related Decision Items	(\$129)	\$129	\$0
<b>Total Prior Decisions and Annualization</b>	<b>(\$35)</b>	<b>\$569</b>	<b>\$534</b>

### Prior Year Decisions – Reversal of 2019 One-time Items

Nature of One-time Item (\$ in 000's)	Revenue	Expense	Total
Benefits Related Gapping	\$0	\$300	\$300
Anticipated one time administrative savings		\$70	\$70
Hydro Savings IPSC – ICI Initiative	\$0	\$84	\$84
One time deferral of transfer to the Façade Grant	\$0	\$75	\$75
Leased Property temporary revenues	\$60	\$0	\$60
Part year impact of Capital Items	\$0	\$57	\$57
Elimination of vacant unit/building rebate	\$0	(\$100)	(\$100)
Other prior year related revenue and expenditure changes	\$34	(\$46)	(\$12)
<b>Total</b>	<b>\$94</b>	<b>\$440</b>	<b>\$534</b>

### Annualization of 2019 Approved Position Related Decision Items

Request (\$ in 000's)	FTE	Revenue	Expense	Total	
Position Related Requests:					
1	Financial Analyst ERP (3 Year Contract Position)	1.00	(\$72)	\$67	(\$5)
2	Principal Planner (2 Year Contract Position)	1.00	(\$37)	\$32	(\$5)
3	Inspections Clerk	1.00	\$0	\$0	\$0
4	Building Inspector	1.00	(\$20)	\$0	(\$20)
5	Supervisor of Subdivision Inspections	1.00	\$0	\$0	\$0

## 2020 Budget

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Request (\$ in 000's)		FTE	Revenue	Expense	Total
6	IT Related Costs for 2019 Position Requests	n/a	\$0	\$30	\$30
<b>Total Annualization</b>			<b>(\$129)</b>	<b>\$129</b>	<b>\$0</b>

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## Recommended Decision Items

The staff proposed budget includes recommended decision items. The purpose of this section is to outline both the Operating and Capital Decision Items for Council’s consideration in keeping with both the Operating and Capital Budget Process Policies.

Operating Budget Decision Items are changes to the base budget (that have an impact in excess of a threshold set by the Treasurer) that have not been previously approved by Council. As identified in the 2020 Budget Target Report (CS 03-20), the decision items are position related requests.

Capital Budget Decision Items include capital projects related to position requests and new strategic initiatives and community enhancements.

The tables below list both the operating and capital budget decision items.

### Operating Budget Decision Items

Request		FTE	Reason for Request
<b>Position Related Requests:</b>			
<b>Chief Administrative Office</b>			
1	Manager Customer Service (Business Plan – Service Level) Theme – Community Building	1.00	The Manager of Customer Service will be responsible for executing the Customer Service Strategy’s recommendations and reviewing opportunities identified. Given the almost universal trend in the municipal sector to centralize customer services for an improved customer experience, it is anticipated that the Strategy will recommend the formation of a centralized customer services center or 311, which the Manager would be responsible for overseeing.

	Request	FTE	Reason for Request
2	<p>Economic Development Officer (Business Plan – Service Level) Theme – Economic Development</p>	1.00	<p>The position will focus on delivering a business concierge program that helps businesses navigate through municipal processes across multiple departments. This position supports Council Goals of delivering local jobs and prosperity, ensuring Whitby is business and investment friendly and continuously improving customer experience. The position also addresses resident feedback received through the Community Survey of attracting more local jobs and businesses. Finally, this position is needed to support the development and implementation of the Economic Development Strategy which is identified as a corporate priority in the Business Plan and supports the Customer Priority of the Corporate Strategic Plan by designing service delivery around the customer’s needs.</p>
3	<p>Community Engagement Coordinator (Business Plan – Service Level) Theme – Community Engagement and Communications</p>	1.00	<p>Over the last two years the need for community engagements has grown by more than 600 per cent. With more than 14 large-scale projects already scheduled for 2020, we expect this need to exceed 1,300 per cent. This position is required to keep up with this increased growth and the demand for community engagement, as identified through the community survey. It supports a number of Council’s Goals, including the need to enhance transparency and accessibility of Town Hall to ensure effective public consultation and engagement, is a Business Plan priority and aligned to the People, Organization and Customer Priorities of the Corporate Strategic Plan. Failure to involve the community in municipal decision-making not only erodes trust, it has in the past resulted in significant cost impacts to the Town.</p>

Request		FTE	Reason for Request
4	HR Analytics and Payroll Specialist – Growth Theme – Effective Government	1.00	This role will provide critical support to the payroll division to ensure no interruption of pay to employees. Throughout 2019, approximately 40% of payroll submissions were late due to increased volume, late time and entry submissions, staff shortages due to illness, and other unforeseen events. The addition of this position will mitigate the risk of failure. Currently the 1.5 FTE dedicated to payroll processing handle approximately 10,000 payroll, pension, and benefits transactions per annum.
5	Digital Media Lead – Growth Theme – Community Engagement and Communications	1.00	Residents have told us that social media is the number one preferred method of communication to hear about Town updates. Over the last two years, there’s been a 950 per cent increase in the need for digital assets like video, a 75 per cent increase in digital advertising requests and a 97 per cent increase in Facebook posts. To keep pace with the changing needs of the community, this position would enable the Town to develop a comprehensive digital media strategy to position the Town as a progressive leader during this time of significant growth and changing expectations. It supports Council’s Goals to ensure effective public engagement, the strategic promotion of economic diversity, engaging the abilities of all staff to accomplish new things and deliver best outcomes to residents. It also supports the People, Organization and Customer Priorities of the Corporate Strategic Plan.

	Request	FTE	Reason for Request
6	Special Events Coordinator (Convert from PT to FT) – Growth Theme – Community Building	0.31	Since 2017, the events team has seen a 1,240 per cent increase in events it supports, that's 11.8 times more events. As a result, they are at the limits of their capacity and unable to respond to non-planned events that occur throughout the year. This position will coordinate the development, organization and implementation of over 80 special events, help establish risk-protocols for events and enable the team to be more responsive. It supports Council's Goals to become a destination of choice for visitors and to support and facilitate new community events to create more meaningful community engagement. It also supports the Organization Priority of the Corporate Strategic Plan.
7	Administrative Assistant – Growth Theme – Community Engagement and Communications	1.00	There are currently 20 staff in the Corporate Communications (CCM) and Strategic Initiatives (SI) Division with no administrative support. This required position supports Council's Goal of creating a work environment that engages the abilities of all staff to solve problems, accomplish new things and deliver the best outcomes to residents. In order to allow the subject matter experts in CCM and Strategic Initiatives to deliver services to the community, this position is required to support these areas to operate effectively and efficiently. This position supports the Organization Priority of the Corporate Strategic Plan as it contributes towards a high performing, innovative, effective and efficient organization.
8	HR Summer Student – Growth Theme – Effective Government	0.30	This role enables HR to build capacity throughout the summer months supporting administrative work, support for vacations while minimizing impacts to clients, and various tasks associated with seasonal staff. In addition, this role will provide a 'front desk' presence for HR to assist in the reception of candidates for job interviews; provide support to grow employee communications (currently this is lacking and identified as an opportunity in the KPMG review); first contact for staff regarding day to day inquiries, forms intake, and other duties as assigned.

Request		FTE	Reason for Request
<b>Subtotal</b>		<b>6.61</b>	
<b>Legal and Enforcement Services</b>			
9	Parking Enforcement Officer (PT) – Growth Theme – Community Safety and Transportation	1.20	<p>The parking officers are required to address municipal growth (especially West Whitby) and slipping service levels due to increased demand. Responding in a timely fashion is key to effective parking enforcement. The Town requires flexibility in assigning officers to high-demand areas outside of core office hours (evenings, early mornings, and weekends). These positions also support existing enforcement in school and park areas at peak hours during the day.</p> <p>These positions are self-funded from parking ticket revenue and there is no tax-based impact.</p>
10	By-law and Animal Services Supervisor – Growth Theme – Community Safety and Transportation	1.00	<p>This position is “mission critical” for the continued provision of enforcement services for the Town at current service levels.</p> <p>There is a lack of sufficient supervisory personnel to assist municipal law enforcement officers, including addressing after-hours issues and supporting officer’s investigations in complicated and demanding by-law enforcement matters. This creates a significant gap in management supporting front-line workers, which has led to decreasing service levels for residents. The current situation also creates an inability for the Manager of Enforcement to properly respond to overarching policy situations that require analysis, by-law changes and Council reporting, and has resulted in a service level decrease in the proper and timely handling of sensitive issues.</p> <p>As the municipality continues to grow (including in the West Whitby area), there is an increased need for management support to ensure that inspections and investigations are carried out in a timely manner, and to ensure that resources are properly deployed. With the increasing demand for enforcement services in the community, current management staff are stretched beyond their capacity.</p>

Request		FTE	Reason for Request
11	Municipal Law Enforcement Officer – Growth Theme – Community Safety and Transportation	1.00	<p>This position is necessary due to development growth and the complexity of by-law services enforcement issues, as well as slipping service levels due to increased demand. Current service levels do not account for new development in Whitby (especially West Whitby), and current officers are carrying caseloads well beyond the municipal comparator standard, and beyond what they can effectively respond to.</p> <p>Currently, due to a lack of officers, coupled with municipal growth, enforcement response times have slipped from the Town-standard 2 business days to 3-5 business days. There is also an enforcement gap as a result of development in the new West Whitby area, which leads to existing Officers stretching their enforcement areas beyond what is sustainable, and also creating response time delays.</p> <p>Any further service level reduction would create a negative public impact and could result in “routine” by-law enforcement calls slipping beyond this standard as staff attempt to triage situations.</p>
<b>Subtotal</b>		<b>3.20</b>	
<b>Corporate Services</b>			
12	Business Analyst – ERP (Business Plan – Growth) Theme – Effective Government	1.00	<p>This role is required to introduce a new ERP system. The role includes identifying user, business and technical requirements for the design, build and maintenance of the new ERP platform. The platform supports the essential management of people, financial records and asset management processes for the Town. The benefit of a well-designed ERP platform provides tools and information that create efficiencies and can be leveraged for making prudent strategic decisions that better service the community.</p>

	Request	FTE	Reason for Request
13	Senior Network Analyst – ERP (Business Plan – Growth) Theme – Effective Government	1.00	The role is required for the ERP system. The role will help mitigate technical risks related to the design, build and maintenance of the new ERP platform. The platform supports the essential management of people, financial records and asset management processes for the Town. A well designed and maintained ERP platform will ensure that the solution remains robust, reliable and secure. The benefit of a well-designed ERP platform provides tools and information that creates efficiencies and can be leveraged for making prudent strategic decisions that better service the community.
14	Accounting Analyst – Growth Theme – Effective Government	1.00	This position is required to provide compliance with new and existing accounting standards in order meet financial reporting and auditing standards. The new standards will require significant resource commitments on an ongoing basis. Existing capacity of treasury staff has not kept pace with the growth of the municipality and does not allow for these new reporting obligations. The Town’s ability to meet financial reporting and auditing requirements provides assurance that the Town’s financial resources are managed and reported accurately.
15	Purchasing Clerk – Growth Theme – Effective Government	1.00	This position is required to support the Purchasing team in providing services to all Departments, the vendor community, and ensuring best value for tax dollars. The team of 6 Professional Buyers have experienced a marked increase in demand as a result of growth of the purchasing requirements in our growing municipality. Administrative support is the most cost effective way of allowing the professional buyers to focus on these growing demands. This position is key to the division meeting these demands and providing the level of service required by Departments to meet Council and business plan priorities.

Request		FTE	Reason for Request
16	Accounts Payable Clerk (Convert from PT to FT) – Growth Theme – Effective Government	0.31	This position is essential to ensure timely processing of accounts payable and the ability to respond to the new legislative timeline requirements of the Construction Act/Prompt Payment legislation. Existing capacity has not kept pace with the demands of the growing municipality, and timelines to address the new legislation cannot be accommodated on a timely basis.
<b>Subtotal</b>		<b>4.31</b>	
<b>Planning and Development</b>			
17	Building Inspector – Growth Theme – Community Safety and Transportation	1.00	The Building Inspector – Accessory Apartments is required to address the current backlog related to the inspection and enforcement of the Ontario Building Code (OBC) for illegal (unregistered) basement apartments that have been identified in the Town, as well as the increasing demand for the construction of such units in existing dwellings and new ground related housing.
<b>Subtotal</b>		<b>1.00</b>	
<b>Public Works</b>			
18	Manager Subdivisions, Major Growth – Growth Theme – Community Safety and Transportation	1.00	The position is required to sustain current service requirements to address demands associated with recent and planned growth. The current staff complement is inadequate to maintain workloads and is essential to provide the necessary service to the development community. Significant use of external consultant assistance is currently being undertaken as a stop gap measure which is not sustainable and they are also not able to make foundational decisions/direction on behalf of the Town.



Request		FTE	Reason for Request
19	Supervisor, Transportation Planning – Growth Theme – Community Safety and Transportation	1.00	The existing workload for transportation staff far exceeds their capacity and there currently is a significant backlog of addressing transportation concerns and issues. The current staff are also not able to complete transportation projects and studies in a timeframe that is required for decision making of other foundational Town plans and initiatives. With significant growth expected, emerging technologies, demands and expectations for mobility, and the challenges of infill projects, additional staff are essential to address both current and future transportation planning needs.
20	Labourer – Parks Maintenance Theme – Community Safety and Transportation	1.00	This position is required to increase the trail maintenance service levels including winter plowing/grooming of an additional 23.5 km. Typically, an FTE is required for every 27km of active routes and without this position, our existing resources would not be able to provide an increase in trail maintenance. Currently, there is limited trail maintenance.
21	Part-time Clerk (24 hours) – Growth Theme – Community Safety and Transportation	0.70	At this time, there is only a temporary part time clerk which started in the summer of 2019 to address critical shortages and needs to assist in managing the significant administrative work load of this Division. Transportation related inquiries have skyrocketed in recent years and there is a need to ensure customer service is adequately provided to residents, stakeholders and agencies. There is no current permanent position to perform this task and existing Public Works staff are not able to undertake this work load and perform their regular day to day duties.
<b>Subtotal</b>		3.70	
<b>Total Position Related Requests</b>		18.82	

## Summary

Request	FTE	Ongoing Annual Tax Based Impact \$	2020 Tax Based Impact \$	2021 Tax Based Impact \$
<b>Total Growth Related Positions</b>	13.51	\$1,334,255	\$1,334,255	\$0
<b>Total Service Level Change Positions</b>	4.00	\$493,066	\$497,066	(\$4,000)
<b>Total Legislated/Compliance Positions</b>	1.31	\$152,761	\$152,761	\$0
<b>Total Positions</b>	<b>18.82</b>	<b>\$1,980,082</b>	<b>\$1,984,082</b>	<b>(\$4,000)</b>
<b>Total Growth Related Positions IT Costs</b>		\$80,000	\$80,000	\$0
<b>Total Service Level Positions IT Costs</b>		\$15,000	\$15,000	\$0
<b>Total Legislated/Compliance Positions IT Costs</b>		\$5,000	\$5,000	\$0
<b>Total IT Related Costs for Positions</b>		<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>
<b>Total</b>	<b>18.82</b>	<b>\$2,080,082</b>	<b>\$2,084,082</b>	<b>(\$4,000)</b>

## Summary by Business Plan Theme

Request	FTE	Ongoing Annual Tax Based Impact \$	2020 Tax Based Impact \$	2021 Tax Based Impact \$
<b>Total Community Building</b>	1.31	\$229,921	\$229,921	\$0
<b>Total Community Engagement and Communications</b>	3.00	\$294,770	\$294,770	\$0
<b>Total Community Safety and Transportation</b>	7.90	\$691,678	\$695,678	(\$4,000)
<b>Total Economic Development</b>	1.00	\$127,759	\$127,759	\$0
<b>Total Effective Government (including IT Related Costs for Positions)</b>	5.61	\$735,954	\$735,954	\$0
<b>Total</b>	<b>18.82</b>	<b>\$2,080,082</b>	<b>\$2,084,082</b>	<b>(\$4,000)</b>

Please see each respective department overview for the position request details.

### Capital Budget Decision Items

	Request	2020 Budget Request
23	316 Colborne Refurbishment (71201614)	\$100,000
24	Increased Winter Trail Maintenance Sidewalk Plow (30202701)	\$175,000
25	Downtown Whitby Improvements (50PA7401)	\$200,000
26	Hospital Strategy (55207001)	\$50,000
27	Iroquois Park Sports Centre – Air Conditioning Pad 1 (71201016)	\$500,000
28	Iroquois Park Sports Centre – Detailed Engineering Study for AC and Future Sustainability Initiatives (71201017)	\$50,000
29	Sir Williamson Stephenson Statue Installation (55207403)	\$10,000
30	Special Event Assets – Additional (55208002)	\$40,000
31	Sponsorship Opportunities, Inventory Asset Identification (55207003)	\$75,000
32	Vehicle for new Building Staff (30202001)	\$42,000
	<b>Total Capital Budget Decision Items</b>	<b>\$1,242,000</b>

The pages following provide details regarding each request.

# Capital Decision Items

## Decision #23: 316 Colborne Refurbishment

Capital Project #: 71201614

Parent ID: 71PA1601 Other Town Property

Budget Category: Facility Assets

Department: Community Services

Project Type: Strategic Initiative

### Project Details:

This property is located in the central part of downtown Whitby in its historic district which is close to the main intersection of Brock Street and Dundas Street. The area is over 100 years old and is characterized by 1 to 3 storey commercial use buildings and established single family residential neighborhoods. The building is conveniently located adjacent the Whitby Central Library.

The project scope of work includes detailed engineering design and construction implementation for the reinforcement of the Ground and 2<sup>nd</sup> Floors in order to accommodate the proposed change in use from residential to office occupancy. The project also includes selective accessibility upgrades such as a barrier free exterior ramp for access into the building and minor interior upgrades.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total Work Plan
One-Time Reserve Fund	\$100,000	\$0	\$100,000
<b>Total</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>

## **Decision #24: Increased Winter Trail Maintenance Sidewalk Plow**

Capital Project #: 30202701

Parent ID: 30PA2401 Parks, Forestry and Horticulture Services Fleet and Equipment

Budget Category: Fleet and Equipment Assets

Department: Public Works

Project Type: Growth Related

### **Project Details:**

This project is linked to the Operating budget decision item for increased winter trail maintenance. The project will address the additional vehicle requirement from the increased service level request.

### **Budget Request:**

<b>Funding Source</b>	<b>2020 Budget</b>	<b>2021-2029 Forecast</b>	<b>Total Work Plan</b>
Growth Reserve Fund	\$17,500	\$0	\$17,500
Development Charges	\$157,500	\$0	\$157,500
<b>Total</b>	<b>\$175,000</b>	<b>\$0</b>	<b>\$175,000</b>

## Decision #25: Downtown Whitby Improvements

Capital Projects #: 55207401 Downtown Whitby Gateways Designs \$200K (2020), 55217401 Downtown Whitby Brock Street Streetscape Design \$100K (2021) and, 55227401 Downtown Whitby Gateways Implementation \$200K (2022)

Parent ID: 50PA7401 Downtown Improvement Program

Budget Category: Studies, Strategic Initiatives and Community Enhancements

Department: Strategic Initiatives

Project Type: Strategic Initiative

### Project Details:

The listed streetscape improvements are key actions items of the Downtown Whitby Action Plan. Concept Designs for Gateways have already been approved in principle by Council in 2018. Gateways create a welcoming environment into the downtown while also addressing a pedestrian friendly streetscape.

In 2020, the Town will retain a consultant to develop detailed design drawings for five historic Gateways for Downtown Whitby. Implementation (construction) is planned to start in 2022.

In 2021, the Town will retain a consultant to initiate the redesign of the Brock St. Streetscape through Downtown Whitby.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total Work Plan
One-Time Reserve Fund	\$200,000	\$300,000	\$500,000
<b>Total</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$500,000</b>

## Decision #26: Hospital Strategy

Capital Project #: 55207001

Parent ID: 50PA7001 Administrative Studies and Initiatives

Budget Category: Studies, Strategic Initiatives and Community Enhancements

Department: Strategic Initiatives

Project Type: Strategic Initiative

### Project Details:

Lead the Hospital Task Force with the objective of securing Whitby as the site for the next Lakeridge Health Hospital in Durham in order to service our growing community and their health care needs.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total Work Plan
One-Time Reserve Fund	\$50,000	\$0	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>

## Decision #27: Iroquois Park Sports Centre - Air Conditioning Pad 1

Capital Project #: 71201016

Parent ID: 71PA1002 Iroquois Park Sports Centre

Budget Category: Facility Assets

Department: Community Services

Project Type: Strategic Initiative

### Project Details:

The Iroquois Park Sports Centre was constructed in multiple phases involving several separate expansion projects: Arena One (1) 1974; Anne Ottenbrite Pool 1975; Arena Two (2) 1987; Arenas Three to Six (6) and restaurant (1997). Major renovations and an addition were completed during 2010 and 2011 to Arena One (1) dressing rooms, Anne Ottenbrite Pool, Whitney Hall and a previously unfinished mezzanine space between Arenas Three (3) and Four (4).

The new air conditioning system in Pad 1 will provide a more usable customer focused space for the major events and activities that occur within the facility during the warm summer months. The new system will also support a more reliable and efficient ice-in installation period in late summer when humidity within the space has been an ongoing concern.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total Work Plan
Growth Reserve Fund	\$275,000	\$0	\$275,000
Development Charges	\$225,000	\$0	\$225,000
<b>Total</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$500,000</b>



## **Decision #28: Iroquois Park Sports Centre – Detailed Engineering Study for AC and Future Sustainability Initiatives**

Capital Project #: 71201017

Parent ID: 71PA1002 Iroquois Park Sports Centre

Budget Category: Facility Assets

Department: Community Services

Project Type: Strategic Initiative

### **Project Details:**

The Iroquois Park Sports Centre was constructed in multiple phases involving several separate expansion projects: Arena One (1) 1974; Anne Ottenbrite Pool 1975; Arena Two (2) 1987; Arenas Three to Six (6) and restaurant (1997). Major renovations and an addition were completed during 2010 and 2011 to Arena One (1) dressing rooms, Anne Ottenbrite Pool, Whitney Hall and a previously unfinished mezzanine space between Arenas Three (3) and Four (4).

The detailed engineering study will explore cost effective design options for the air conditioning system within the facility. This project will also review other sustainable initiatives at IPSC for potential future implementation.

### **Budget Request:**

<b>Funding Source</b>	<b>2020 Budget</b>	<b>2021-2029 Forecast</b>	<b>Total Work Plan</b>
Growth Reserve Fund	\$27,500	\$0	\$27,500
Development Charges	\$22,500	\$0	\$22,500
<b>Total</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>

## **Decision #29: Sir William Stephenson Statue Installation**

Capital Project #: 55207403

Parent ID: 50PA7401 Downtown Improvement Program

Budget Category: Studies, Strategic Initiatives and Community Enhancements

Department: Strategic Initiatives

Project Type: Strategic Initiative

### **Project Details:**

Sue and Bryan Green commissioned and will lead a fundraising campaign for a bronze life-size statue of Sir William Stephenson. Upon completion of the statue in Q4 2020, it will be installed in Celebration Square and will support the objectives of the Downtown Whitby Action Plan by creating a pedestrian-focused destination, inspire and enhance cultural life and cultivate downtown connections and promotions.

### **Budget Request:**

<b>Funding Source</b>	<b>2020 Budget</b>	<b>2021-2029 Forecast</b>	<b>Total Work Plan</b>
One-Time Reserve Fund	\$10,000	\$0	\$10,000
<b>Total</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>

### **Decision #30: Special Event Assets - Additional**

Capital Project #: 55208002

Parent ID: 50PA7801 Corporate Communications and Events Program

Budget Category: Studies, Strategic Initiatives and Community Enhancements

Department: Corporate Communications

Project Type: Strategic Initiative

#### **Project Details:**

The town is committed to delivering quality events and programming for the community. With our growing audience sizes and centralized corporate function for organizing special events it is therefore important to invest in core event assets that can be used to support the corporation and events. With the new rebrand additional event assets with the town logo will be invested in. Event assets such as additional Mobi-mats will make our events further accessible and other assets will be added as a service level increase (holiday lights, wayfinding and signage) and to enhance the community expectations of our growing signature events.

#### **Budget Request:**

Funding Source	2020 Budget	2021-2029 Forecast	Total Work Plan
Growth Reserve Fund	\$40,000	\$0	\$40,000
<b>Total</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$40,000</b>

### **Decision #31: Sponsorship Opportunities, Inventory Asset Identification**

Capital Project #: 55207003

Parent ID: 50PA7001 Administrative Studies and Initiatives

Budget Category: Studies, Strategic Initiatives and Community Enhancements

Department: Strategic Initiatives

Project Type: Strategic Initiative

#### **Project Details:**

The Town will retain a consultant to complete an inventory asset identification and valuation to assess advertising/sponsorship opportunities and identify new areas for revenue corporate wide.

#### **Budget Request:**

<b>Funding Source</b>	<b>2020 Budget</b>	<b>2021-2029 Forecast</b>	<b>Total Work Plan</b>
Corporate Development Reserve	\$75,000	\$0	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$75,000</b>

### **Decision #32: Vehicle for new Building Department Staff**

Capital Project #: 30202001

Parent ID: 30PA2003 Building Services Fleet and Equipment

Budget Category: Fleet and Equipment Assets

Department: Planning and Development

Project Type: Growth Related

#### **Project Details:**

This project is linked to the Operating budget decision item for new staff. The project will address the additional vehicle requirement from the new staff position.

#### **Budget Request:**

<b>Funding Source</b>	<b>2020 Budget</b>	<b>2021-2029 Forecast</b>	<b>Total Work Plan</b>
Building Reserve Fund	\$42,000	\$0	\$42,000
<b>Total</b>	<b>\$42,000</b>	<b>\$0</b>	<b>\$42,000</b>

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## Executive and Legislative

Town Council is the legislated governing body for the Town of Whitby with nine members elected by the residents of Whitby for a four-year term of office through the municipal election process. The Mayor and four Regional Councillors are elected at large. The four remaining Councillors are elected by the four Wards: North, West, Centre, and East.

### 2018 to 2022 Term

#### Mayor

Don Mitchell

#### Regional Councillors

Elizabeth Roy  
Chris Leahy  
Steve Yamada  
Rhonda Mulcahy

#### Ward Councillors

Steve Lee – North Ward 1  
Deidre Newman – West Ward 2  
JoAnne Alexander – Centre Ward 3  
Maleeha Shahid – East Ward 4

### Whitby Town Council

Council conducts its business using the Standing Committee System. The Standing Committees offer policy and operational recommendations to Council on an ongoing basis. Decisions of Council require support from a majority of the members present at a meeting. Council must have at least five (5) members present to conduct its business.

Council is the legislated governing body for the municipality. Elected Councillors are responsible for:

- Setting policy direction for the Town
- Authorizing revenues and expenditures to provide Whitby residents with municipal services that meet the needs and expectations of the community
- Making decisions regarding land use and development proposals

The Mayor, as Head of Council, is the Council spokesperson and is responsible for the following additional duties as specified in the Municipal Act, 2001 s. 225:

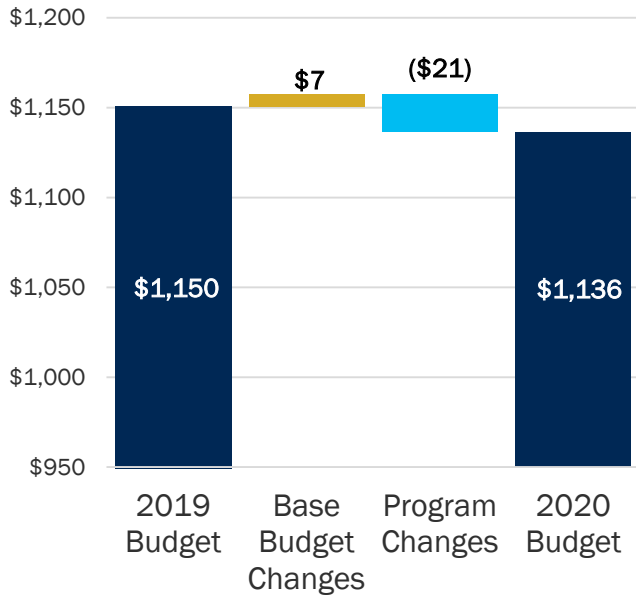
- To act as chief executive officer of the municipality
- To preside over Council meetings
- To provide leadership to Council
- To provide information and recommendations to Council with respect to their role regarding procedures, accountability, and transparency
- To represent the municipality at official functions
- To carry out the duties of the head of Council under this or any other act

As specified in the Municipal Act, s. 224, the role of Council is as follows:

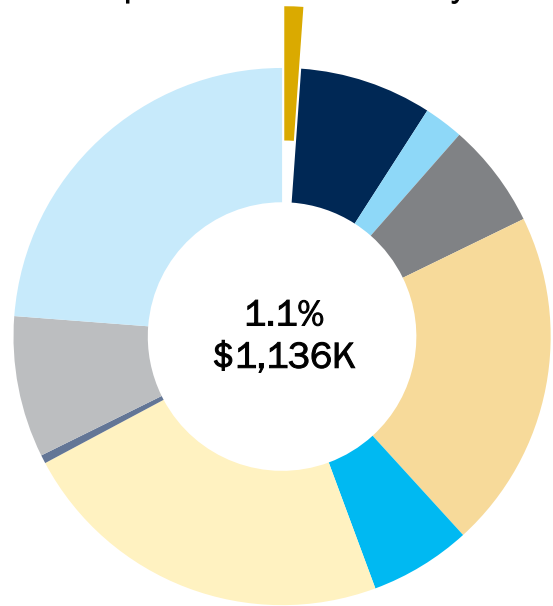
- To represent the public and to consider the well-being and interests of the municipality
- To develop and evaluate the policies and programs of the municipality
- To determine which services the municipality provides
- To ensure administrative practices and procedures are in place to implement the decisions of Council
- To ensure the accountability and transparency of the operations of the municipality including the activities of senior management of the municipality
- To maintain the financial integrity of the municipality
- To carry out the duties of Council under this or any other act



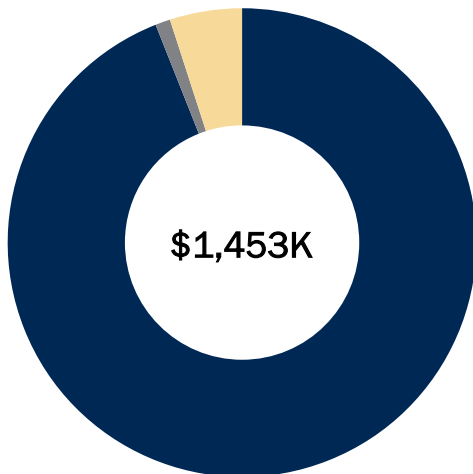
Budget Change



Department as a % Tax Levy

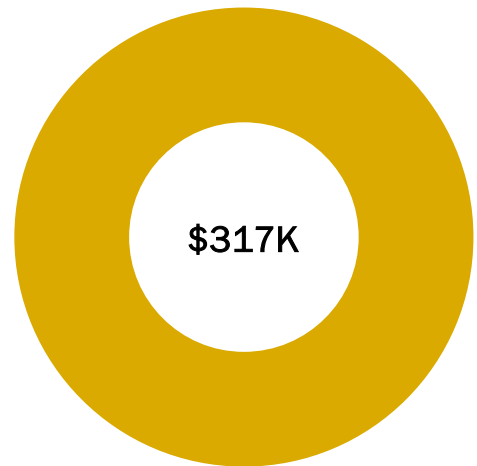


Expenditure



- Salaries, Wages & Benefits \$1,366K
- Purchased Services and Supplies \$15K
- Administrative Costs \$72K

Revenue



- Miscellaneous Revenue & External Recoveries \$317K

## Operating Budget

Financial Account Category Followed by Division (\$ in 000's)	2019 Budget	Base Budget Changes		Program Changes		2020 Budget
		Prior Decisions	Inflation	Other Changes	Decision Items	
<b>Revenues</b>						
Miscellaneous Revenue & External Recoveries	(\$317)					(\$317)
<b>Total Revenues</b>	<b>(\$317)</b>					<b>(\$317)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	\$1,354		\$11			\$1,366
Purchased Services and Supplies	\$15					\$15
Administrative Costs	\$98		(\$5)	(\$21)		\$72
<b>Total Expenditures</b>	<b>\$1,467</b>		<b>\$6</b>	<b>(\$21)</b>		<b>\$1,453</b>
<b>Net Operating Budget</b>	<b>\$1,150</b>		<b>\$6</b>	<b>(\$21)</b>		<b>\$1,136</b>
Mayor & Council	\$1,150		\$6	(\$21)		\$1,136
<b>Net Operating Budget</b>	<b>\$1,150</b>		<b>\$6</b>	<b>(\$21)</b>		<b>\$1,136</b>

Note: Numbers may not add due to rounding

### Explanation of Changes

#### Base Budget Changes:

Prior decisions and inflationary increases – \$6K

#### Program Changes:

##### Growth – (\$21K)

The budget for Councilor’s spending allowance is reduced by 25% resulting in savings of (\$19K).

There is a reduction in administrative costs (\$2K) as a result of identified efficiencies.

## Staff Complement

### Executive and Legislative

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Mayor and Council's Office	3.00	0.00	0.00	0.00	1
<b>Executive and Legislative Total</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

Notes:

(1) Reflects the non-elected staff in the Mayor and Council's office.

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# Office of the Chief Administrative Officer (CAO)

## Office of the Town Clerk

### Department Overview

The Office of the Town Clerk acts as the secretariat to the Council and its standing committees. The Office is responsible for fulfilling the statutory requirements of the Municipal Clerk, which includes collecting and managing records pursuant to the *Municipal Act*, the *Vital Statistics Act*, the *Marriage Act*, and the *Municipal Freedom of Information and Protection of Privacy Act*. Specific responsibilities of the Municipal Clerk include maintaining the Town's corporate records, conducting municipal elections, coordinating Committee, Council, and Statutory Public Meetings, administering lottery licensing, maintaining corporate policies, coordinating certain special events and performing civil marriage ceremonies. The Office also provides Commissioner of Oaths services and maintains all of the Town's administrative and regulatory by-laws. In 2019, the CAO tasked the Office with undertaking a review of the Town's customer services with the intent of forming a centralized customer service/311 centre.

### Key Services

#### Legislative Services

The Legislative Services section is responsible for providing a variety of statutory and legislated services to Members of Council and the public such as Council secretariat functions, vital statistics, special events, Commissioner of Oaths, and lottery licensing.

#### Records and Information Management

The Records and Information Management section is responsible for corporate records management. This includes following records through their life cycle of creation, maintenance, use, and disposal. Records of enduring value are preserved.

### Contribution to Mission

The Office of the Town Clerk makes a difference in our community by providing excellent customer service to the public, Staff, and Council. We are a team of professionals with expertise in elections management, access to information and privacy, legislative operations, records management, and Council secretariat support. The Office of the Town Clerk builds public trust through transparency and by ensuring access to the Town of Whitby.

## 2018 Community Survey

Staff in the Office of the Town Clerk are often the first point of contact for residents accessing the Town of Whitby. The Office is responsible for the Town's general switchboard and front-counter inquiries at Town Hall. The 2018 Community Survey indicated that 73% of residents are either very satisfied or somewhat satisfied with the customer service they received when contacting the Town. Residents who contacted the Town indicated they most often use the Town's website (40%); this is followed by in person visits to a municipal building or Town facility (34%), using the Town's switchboard (34%), or using a direct line (34%).

In addition to the Community Survey, there are 13 customer feedback boxes in various Town facilities. The feedback boxes have been in place for 10 months and a total of 46 feedback forms have been submitted over that time. When reviewing these submissions it was found that 95% of customers rated their experience with Clerks' Staff as 'excellent'. Overall, 87% of all customers who submitted feedback to a Town department reported a 'good' or 'excellent' experience.

## 2019 Accomplishments and Successes

### **Strategic Priority 1: People – We will foster an inclusive environment where employees can experience job satisfaction and rewarding careers.**

- In early 2019, Staff in the Office of the Town Clerk were centralized into one work area on the upper level of Town Hall. Centralization improved communication and team work. Additionally, the quality of workstations and overall work environment were improved.
- A parental leave and retirement provided an opportunity for acting assignments within the department. These assignments helped grow and develop Staff, while supporting cross-training, knowledge transfer, and succession planning.
- Job Information Questionnaires were standardized across similar positions. This allowed for cross-training and knowledge transfer, while supporting succession planning.
- Developed the Council-Staff Relations Policy to help maintain the strong, cooperative and mutually respectful relationship that exists between Members of Council and Staff.
- Staff participated in education, training, and professional development programs to ensure current knowledge and to support employee growth.

## **Strategic Priority 2: Organization – We will be a high performing, innovative, effective and efficient organization.**

- The department explored future technologies to expand upon current records management, customer relationship management, and electronic meeting management systems.
- The preparation and distribution of the weekly Council Information Index was improved by incorporating the Index in the Town's electronic meeting management software.
- The Office provided corporate training for identified Staff groups on privacy, access to information, customer service, and report writing.
- An interoffice mail courier service was launched. This service ensures the timely movement and delivery of items between the Town's multiple facilities.
- Trained previously unsupported Board and Committee liaisons to use the Town's electronic meeting management software. This resulted in standardization of agendas and minutes for all Boards and Committees while improving agenda/meeting preparation efficiency.
- A new Committee of the Whole format for Council was launched. This format provides for greater scheduling flexibility for reports while providing Council Members with improved opportunities to consider Staff initiatives and recommendations.
- The Office conducted onboarding training for 2018-2022 citizen members of local Boards and Advisory Committees to ensure member knowledge of Board and Committee procedures, decorum, and mandate.

## **Strategic Priority 3: Customer – We will provide a consistent, optimized and positive customer service experience.**

- A new dedicated meeting format for Statutory Public Planning Meetings was launched to make Public meetings more efficient for the public. Other business is not considered at these meetings, and it is made clear to the public that Council has not yet considered applications.
- A Forms Standardization Project was launched. This project will see the creation of a centralized form repository, standardization of information/data collection fields, and consistency in branding.
- Administrative processes were enhanced, including a fulsome review of Standard Operations Procedures. New or revised procedures are listed below:

- Special event permitting (walks, runs, and parades)
  - Zoning by-law amendments and statutory notices
  - Town and Region mail courier service
  - Electronic meeting management software subscribers management
  - Lottery licensing
  - Receipt and processing of construction liens
  - Receipt and processing of insurance claims
  - Physical and electronic by-law preservation
- Implemented indexed versions of archived livestreamed Council, Committee, and Public Meetings. Indexed videos allow viewers to quickly and easily locate specific agenda items without having to scroll through the entirety of an archived video.
  - Launched a records and information management review with internal stakeholders to develop improved records management practices and procedures.
  - Promoted the concept of routine disclosure of public records across all departments and divisions. This resulted in a decrease in the number of Freedom of Information requests submitted to the Town.
  - Developed a corporate A-Z service directory listing commonly requested government and social services for use by Town Staff. The directory helped improve customer service through the provision of consistent and accurate information to the public.

## 2020 Priorities (Projects and Initiatives)

### COMMUNITY BUILDING

Name of Project	Description
Develop Customer Service Strategy	Tender, award, and complete the Customer Service Strategy with intent to act on recommendations. Targeted completion for the strategy's development is Q3 2020.
Provide Corporate Customer Service Training	Provide customer service training opportunities to identified key Staff across the Corporation.
Exploration of Customer Services Best Practices	Explore customer service best practices in comparator municipalities and contrast to current Corporate customer service practices.
Implement Customer Service Quick Wins	Identify customer service quick wins that can be implemented in the short-term without a financial impact to the Town.
Enhanced Switchboard Functionality and Data Collection	Upgrade to back-end data collection for the corporate telephone system. Enhanced telephony metrics will be used to monitor performance and support the Customer Service Strategy.



Name of Project	Description
CRM Critical Path Assessment	Critical path IT assessment for CRM and related infrastructure (work management, telephone functionality, digital strategy, etc.)

## COMMUNITY ENGAGEMENT AND COMMUNICATIONS

Name of Project	Description
Voter Engagement Planning	Exploration of opportunities to enhance voter engagement including identification of community partners to help support engagement opportunities.

## ECONOMIC DEVELOPMENT

Name of Project	Description
Film Permit Process Review	Comprehensive review of film permitting process. Possible outcomes include development of a revised policy or standalone by-law.

## EFFECTIVE GOVERNMENT

Name of Project	Description
Records Retention Schedule Update	Revisions and updates to the corporate records retention schedule to ensure efficiency and compliance with legislation.
Records Lifecycle Management Process- Future Planning	Review physical record management and tracking over the lifecycle of records and prepare for future management technology.
Records and Information Management Intranet Page	Create a resource page on the Whitby Wire for current information, forms and references to help Staff confidently manage their department records.
Freedom of Information Process Improvements	Develop/revise tracking FOI requests and request processing.
MFIPPA Training	Training for two target groups. 1) Those that administer and create systems/processes, and 2) General end users.
Procure Vendors for 2022 Municipal Election	Begin procurement process for key vendors for 2022 Municipal Election.
Forms Standardization Project	Creation of a form repository, standardization of information and data collection fields, and consistency in branding.

## Department Overview

### Corporate Communications and Human Resources (CCM/HR)

## Key Services

The Corporate Communications Division includes four business units: Brand, Communications, Digital Media and Special Events. The Division is responsible for the day-to-day management of external and internal communications, earned, owned and paid media, proactive and reactive media relations, social media and issues management, marketing, advertising, promotions and publications, graphic design, branding and special events.

The Human Resources Division includes four business units: HR Advisory Services, Organizational Development Services, Health, Safety and Wellness Services, and Compensation and Employee Services. Human Resources is focused on supporting staff throughout the organization to achieve our mission through the management of people systems including recruitment, compensation, benefits and payroll administration, health and safety, attendance and disability management, training and development programs, organizational development and effectiveness, and labour relations. Our services support almost 1,200 individuals across the Town, its retirees, and Town agencies.

## Contribution to Mission

The CCM/HR team promotes and protects the Town brand both internally and externally through strategic alignment, positive storytelling, and engagement with staff and the community. Utilizing its many touchpoints, like special events and social media, to showcase success stories, the team often profiles members of the Town's talented staff – making emotional connections with the community. The goal externally is to build trust and awareness with residents, business partners, and Council about the Town policies, programs, services, and initiatives that make Whitby a great place to work and live. Internally, these touchpoints, along with organizational development initiatives, training programs such as our Core Value training, and various other employee focused initiatives, the CCM/HR team strengthens the line of sight for staff, connecting them to our purpose and corporate objectives, and empowering them to positively contribute to the mission.

## 2018 Community Survey

To continue to build trust and awareness with a community in transformation, it's imperative to understand the changing demographics and its impact on how the community wants to receive information and engage with the Town. Through the recent community survey, participants highlighted social media as the top way they receive town information and ninety-two per cent of participants believe communication with residents is very (58%) or somewhat (34%) important as a future priority. In addition to putting a greater focus on social media, and utilizing a more collaborative and fulsome approach in 2019, the Corporate Communications team developed and received Council-approval on the first-ever

Community Engagement Framework. This framework is identified as an important element of the Corporate Strategic Plan, and efforts throughout 2020 and beyond will build upon the growth of community-wide engagements which have grown over the last two years by more than 600 per cent. This increase is expected to surpass 1,300 per cent in 2020.

## **2019 Accomplishments and Successes**

### **Strategic Priority 1: People – We will foster an inclusive environment where employees can experience job satisfaction and rewarding careers.**

#### **Move of Corporate Communications to Town Hall**

In mid-2019, staff from Corporate Communications were centralized into one work area on the upper level of Town Hall. Centralization improved communication and team work by enabling all members of the team to work collaboratively in the same work environment. This move also enables more timely and proactive collaboration between Corporate Communications and Human Resources, which supports more effective employee engagement and internal communication efforts.

#### **CCM Intake Form**

CCM launched an internal intake form to streamline and improve service delivery to internal stakeholders; record project analytics; and increase understanding of the services that can be provided by Corporate Communications.

#### **Core Values Training**

Throughout 2019, Human Resources developed and delivered training with the target of reaching all staff on the items in the Corporate Strategic Plan with a primary focus on the Core Values. This training is the first step in the beginning of the internal culture transformation moving the Town to a more positive and effective organization.

#### **People Strategy**

Human Resources lead the development of the Town's first People Strategy. The People Strategy is intended to further align people, processes, and systems to the CSP, help Town employees to fulfill their potential as individuals and team members, and contribute our collective corporate mission. The People Strategy has been informed by consultations with leadership, union leaders and staff, as well the Service Delivery Review (2016), Corporate Strategic Plan (2019), Council's Goals (2018 to 2022), the Corporate Information Technology Strategic Plan (2018), and the Corporate Sustainability Plan (2017). In addition, an external scan of best practices within municipalities across the province as well as other best-in-class organizations was undertaken to ensure fulsome inclusion of a variety of perspectives. The implementation of the People Strategy will be a corporate-wide, collaborative effort and will begin in 2020.

### **CARE Kudos Program**

In alignment with the core values, Human Resources and Corporate Communications worked collaboratively to launch the Town's first peer-to-peer recognition program. Kudos cards were designed and developed as a means for staff to recognize and reward their peers for behaviour that is in alignment with our values, and positively contributes to the work environment.

### **Perkopolis**

Human Resources facilitated a partnership with Perkopolis, a complete e-commerce solution for employees to access discounts and exclusive pricing on entertainment, travel, retail, and shopping at no cost to the Town. Perkopolis will be implemented with staff before the end of 2019.

### **New Training Programs**

Human Resources facilitated the delivery of key training programs for staff across the organization including verbal de-escalation and conflict resolution, respect in the workplace, and core values. These were mandatory for all regular full-time employees and delivered through a mix of in-person training and on-line training through the LMS (Learning Management System).

In addition, HR hosted approximately One Hundred (100) One-on-One OMERS (Ontario Municipal Employees Retirement System) sessions open to all employees, approximately thirty (30) MROO (Municipal Retirees Organization of Ontario) sessions for individuals approaching retirement, and approximately thirty (30) Desjardins Insurance sessions open to all employees.

As well, a new offering from HR, Team Building workshops using MBTI (Myers Brigg Type Indicator) were offered in 2019. Eight (8) sessions with approximately 90 people were delivered to teams across the organization.

## **Strategic Priority 2: Organization – We will be a high performing, innovative, effective and efficient organization.**

### **Merge of Corporate Communications and Human Resources**

As part of the Town's ongoing effort to structure the organization in a way that facilitates collaboration between necessary divisions, enables effective decision-making, and improves customer service, Corporate Communications and Human Resources were brought together under the same leadership. Both divisions steadily engage with the same audience, and have numerous shared goals as well as overlapping efforts. These two divisions will work together to achieve higher levels of employee engagement and employee happiness, improve communication tools, platforms and content, and in turn, organizational goals will be achieved more effectively.

### **Town's First Community Engagement Framework**

In 2019, Council approved the Town's first Community Engagement Framework. The framework provides a consistent approach for how, when, and why the Town engages with the community. The Community Engagement commitment is "To value community engagement as an important part of how we work." This includes three goals:

1. be consistent and effective in our engagement,
2. make engagement easy, and
3. invest in our engagement efforts.

Ultimately, the framework will help ensure that residents, businesses, and community groups are engaged in the decisions that matter most to them. Since 2017, community-wide engagements supported by Corporate Communications have grown by more than 600 per cent. This increase is expected to surpass 1,300 per cent in 2020.

### **Corporate Rebrand Project (Phase Two)**

In May 2019, Corporate Communications lead significant community engagement around three potential brand directions for the Town. More than 2,000 Whitby residents, business owners, and community groups were engaged through an online survey, consultation sessions, and at events. In June 2019, Council unanimously approved a new brand for the Town. In the subsequent months, significant consultation was undertaken with internal departments in order to create brand guidelines for consistent design standards. New templates and resources for staff were also developed to implement the new brand. Ultimately, the new brand will help deliver a modern and professional corporate image.

### **Policy Implementation**

In an ongoing effort to strengthen the Town's policy foundation, Human Resources released an additional 20 policies in 2019, including enhancements/revisions to 5 policies. A strong policy manual provides staff at all levels with the information required to empower them to make appropriate, effective, and timely decisions that ensure the Town is meeting legislated requirements as well as providing a work environment that is positive, respectful, supportive and free from barriers.

### **Integrated and Multi-faceted Communications**

In 2019, through planning, design, and implementation, the Corporate Communications Division supported more than 70 communications campaigns in an effort to help promote the Town's projects and initiatives. This represents a 480 per cent increase over 2018 and includes Local Government Week, Feed the Need Inter-Municipal Challenge, Civic Centre Survey and Fire Prevention Week. All campaigns were communicated in a multi-faceted and timely way to ensure wide-spread awareness and engagement.

### **Reduced Paper-based Production and Consumption**

As part of its commitment to sustainability, in 2019 the CCM/HR teams significantly reduced its paper-based communications through digitized promotion and the recycling of materials.

More than 225 signs were repurposed for reuse, while the team saved 8 million square feet of paper by moving two quarterly editions of The Whitby Perspective newsletter to a digital format. In addition, paperless time and attendance began being implemented with a targeted completion in the first quarter of 2020.

HR continues to work towards the elimination of paper-based timesheets and pay advices. In 2019, paper based pay advices were reduced by 18%. To assist managers and employees, training materials (step by step videos and manuals) and in person sessions were conducted to support the transition to electronic timesheets and pay advices.

### **Consolidated Photo Catalogue**

CCM continued to build a visual library to support brand, digital, and social media communications. The catalogue includes authentic photography and video, with established photo permissions standards.

### **CUPE 53 Part-Time Collective Bargaining**

HR successfully negotiated a renewal collective agreement for CUPE Local 53, Part-time for the period ending May 31, 2020. The terms of the settlement were ratified by Council on June 24, 2019.

### **Demonstrations of Excellence**

In 2019, Human Resources staff were invited to be guest lecturers/panel participants/presenters at Seneca College, 2019 Ontario Good Roads Association Conference, and Father Leo J. Austin High School.

In 2019, Corporate Communications staff were invited to be session speakers at the Festivals and Events Ontario Conference and, are regular speakers at various Whitby B.I.A. events.

## **Strategic Priority 3 – Customer - We will provide a consistent, optimized and positive customer service experience**

### **Enhanced Community Spirit through Town Events**

Through increased scope and improved activities, special events have seen substantial growth since 2017. The team now supports 12 times more events, representing 1,240 per cent growth. There has also been increased attendance at all events including record crowds estimated at 40K for Canada Day, new partnerships, project planning, and event cycle efficiencies. The objectives set out for 2019 were achieved, including increased wayfinding and signage, programming for cultural and diverse audiences, and active transportation and accessibility considerations. New events such as Raptors East and Rogers Hometown Hockey were hosted in 2019 and the two of the town's signature events – the Brooklin Harvest Festival and Open Streets – were recognized for Festivals and Events Achievement Awards and a Top 100 Event to visit in 2019.

### **Special Events include:**

#### **Family Day**

This event takes place at multiple Town facilities and features family-friendly activities including skating, swimming, movies, crafts and activities, fitness classes and more.

#### **Doors Open**

A one-day event when buildings and private homes of significance open their doors to the public. The 2019 event recorded more than 7000 visits to the site locations and two walking tours. A record attendance of close to 2000 visit occurred at Metrolinx.

#### **Canada Day**

This event takes place on July 1, at Victoria Fields and along the Waterfront Trail with enhanced programming, décor, accessibility, arts and professional entertainment. In 2019, more than 40,000 people attended the event and evening fireworks. This was the largest crowd in the event's history.

#### **Whitby in Bloom Garden Tour and Speaker Series**

This annual July event received more than 5,500 visits to the 10 featured properties. The Speaker Series consists of three events held in March, April and May. These events are supported by the Whitby in Bloom Committee of Council.

#### **Culture in the Square**

This summer programming event is hosted on Tuesday evenings during the months of July to August in Celebration Square at the Whitby Public Library.

#### **Music in the Park (Whitby and Brooklin)**

These weekly events run on Wednesday evenings in Rotary Centennial Park (Whitby) and on Thursday evenings in Grass Park (Brooklin) during the months of July and August.

#### **Movies in the Park**

The Town hosts four Movies in the Park events at Whitby Civic Park that attracts more than 700 people to each event. The final movie showing of Dumbo attracted over 1100 residents. This represents growth of 36 per cent over last year.

#### **Harvest Festival**

This September event that celebrates all things fall attracts more than 7,000 people to Downtown Brooklin each year and was recognized as a Top 100 event to visit in Ontario.

#### **Open Streets**

This new event takes 7,000 people to the inaugural event in Downtown Whitby. Despite the rain in 2019, close to 4500 people attended. Downtown stores and restaurants boasted some of their best sale days. The event is focused on physical activity and recreation by closing the road to cars and opening up for attendees to walk, roll, or bike in order to experience Brock Street in a whole new way!

#### **Christmas in the Village**

More than 3,000 people visit this annual event in Grass Park, Downtown Brooklin.

### **Christmas Tree Lighting**

This annual event attracts more than 3,000 people and takes place on the eve of the Whitby Santa Claus Parade in Celebration Square at the Whitby Public Library. A new partnership with the BIA also included their Christmas Market through the balance of the weekend.

### **Third Party and Town-Supported Events**

In addition to these Town events, Town staff also provides support to Town-supported events, Third Party events and BIA events. Town-supported events include: Food Truck Frenzy, Brooklin Spring Fair and Parade, Ribfest, Brooklin Creates, Cherries on the Promenade, Beerfest, and the Santa Claus Parade. Third party events include runs, walks and parades and are permitted through the Clerks Department and this year close to 20 new third party events were permitted.

### **Employee Sign-up Process Enhancements**

Utilizing Lean process improvement tools, HR identified and implemented enhancements to the employee sign-up process, which is the time and tasks involved after someone is selected for a position, to when they receive their first pay. The implementation of the identified enhancements is targeted at removing waste from the system, and will take the process from 189 steps to 59 steps, greatly improving the experience for new employees joining the Town.

### **Improved Digital Communications**

The 2018 Community Survey showed that social media is residents' number one preferred method of receiving Town news. That is why, in 2019, Corporate Communications enhanced its social media efforts through a pointed focus on photography and videography. The Town's use of photo and video in its communications increased by more than 950 per cent, helping to support the objectives of the new Corporate Strategic Plan, seasonal- tourism- and recruitment-related campaigns, events and Council's Goals, including the commitment to increase community engagement. The Town plans to continue to focus on improving its digital media outreach.

### **Special Events Policy**

The Special Events Policy and permitting process was successfully implemented and introduced in the spring. The policy is designed to help all event organizers planning events on town property. Resources developed included: Special Events User Guide that outlines contacts and resources for provincial, federal and external agency regulations, permit requirements, by-laws and legislation to operate safe and successful events. Events is the primary point of contact for larger events and staff have permitted close to 20 new third-party events, three downtown Whitby events and six town-supported events. The policy also applies to the walks, runs and parades permitted through Clerks.



## Event Volunteer Program

The Events team launched the new event volunteer program with key strategic priorities including how we attract, retain, support, and recognize our volunteers resulting in 175 new volunteers. Action items included:

- Launch of new online portal
- Application and screening process
- Development of volunteer handbook and onboarding/orientation process
- Ongoing volunteer specific communications
- Appreciation and Recognition Plan and a Volunteer Recognition Evening

# 2020 Priorities (Projects and Initiatives)

## COMMUNITY ENGAGEMENT AND COMMUNICATIONS

Name of Project	Description
Corporate Communications Strategy	Develop a comprehensive communications strategy that aligns to the CSP and takes into account Council Priorities and initiatives. The strategy will include goals, objectives and KPIs to demonstrate value and success.
Corporate Rebrand - Phase Three	<ul style="list-style-type: none"> <li>• Providing guidelines (fulsome and condensed formats) as a resource to staff</li> <li>• Training internal stakeholders on brand guideline and template use</li> <li>• Creating additional corporate templates</li> <li>• Updating digital assets and website logo</li> <li>• Providing standards that inform other projects and studies (example: Wayfinding and Signage Study)"</li> </ul>
Enhanced Communication Tools for Council Initiatives	"Develop a toolkit that will enable Council/staff to share Town news, events, programs and initiatives through touchpoints such as: social media media monitoring issues management"
Event Asset Inventory Control System	Providing staff with access to an inventory of event assets for use at Community Open Houses/staff events.
Events Strategy	Development of a strategy document as part of the Corporate Communications strategy that identifies the goals for Town events and determines event success KPIs.

Name of Project	Description
Implementation of Community Engagement Framework	The development and launch of toolkit for staff to implement consistent community engagement practices.
Risk Management Plan for Events	Development of an events specific risk management plan to identify the potential risks of the site (such as weather, crowds) that may arise from an event and includes the steps we will take to reduce or mitigate risks. Process to include initial risk assessment, risk control plan, emergency management or action plan, traffic plan and site safety checklist.

## EFFECTIVE GOVERNMENT

Name of Project	Description
Begin Diversity & Inclusion Awareness	Begin to set the stage for more deliberate diversity and inclusion initiatives and programs. Investigate training that will create a general awareness regarding requirement to empower people by respecting and appreciating what makes them different, in terms of age, gender, ethnicity, religion, disability, sexual orientation, education, and national origin.
Begin Implementation of Leadership Standards	Create a plan for the roll-out that is aligned to the learning and development calendar to facilitate the implementation of the Town's new Leadership Standards, which will be the foundation for leadership development and succession planning programs in the future.
C.U.P.E. Local 53, Full-time Collective Bargaining	Collective Bargaining for a renewal collective agreement with C.U.P.E. Local 53, Full-time (contract expiry date is March 31, 2020)
C.U.P.E. Local 53, Part-time Collective Bargaining	Collective Bargaining for a renewal collective agreement with C.U.P.E. Local 53, Part-time (contract expiry date is May 31, 2020)
Complete Implementation of Paperless Time and Attendance	To finalize the move of all departments from paper timesheets to utilizing the time and attendance system through ADP's Workforce Now. The elimination of paper timesheets will result in better tracking of time off, reduction in duplicate entries and increased reporting on payroll and time off.
Contingency Planning	Develop an operational strategy, process, comprehensive business continuity plan, and resources to support the organization to continue operations in the event of a labor disruption.

Name of Project	Description
Create a Corporate Continuous Improvement Team, Framework & Training	Bring together a guiding coalition of like-minded champions from across the organization to draft a Continuous Improvement (C.I.) framework. The best C.I. initiatives draw upon the knowledge, commitment, and energy of frontline staff as well as managers, supervisors, and subject matter experts (SME). Develop a framework that enables the corporation to undertake C.I. initiatives in a consistent manner, develop more individuals that can facilitate processes reviews, and develop tracking and reporting tools. Using Lean methods, we engage staff to focus on improvements that make a difference to their daily lives, lowered costs, and, by extension, increased income.
Develop a Healthy Workplace Strategy	A "Healthy Workplace" standard to addresses the physical, mental health, social and psychosocial needs of employees, in order to maintain and enhances the Town's current commitment to employee health, safety and wellness. A preliminary assessment to be completed by external consultants will assist in the formulation of a roadmap and framework.
Develop Change Management Workshop/Course	Support the speed and quantity of change in the organization by developing and providing Change Management training, tools and resources that support both leaders of change and implementers of change, to ensure the Town is effectively and efficiently evolving in order to meet future needs, while maintaining employee commitment and morale.
Develop Corporate Talent Management Framework	Research, design and development of an Integrated Talent Management Framework that will guide the implementation of HR programs to ensure that the Town has an external talent pool available from which to draw qualified candidates, while at the same time continuing to build on the existing talent that exists within the organization.
Develop Draft Performance Management System	Design the Performance Management process and identify, build or acquire the appropriate tool/format for delivery and implementation.
Employee Assistance Program (EAP) Contract Replacement	Go to market for a new Employee Assistance Program (EAP) to ensure the Town is accessing a wide variety of services for the best price

Name of Project	Description
Enhance Recruitment Strategies	Implement enhancements to the Recruitment process as identified from an end-to-end lean review. Support leaders in identifying and assessing qualities and competencies that teams require, and design recruitment strategies to attract and recruit for qualified candidates.
I.A.F.F Local 2036, Collective Bargaining	Collective Bargaining for a renewal collective agreement with I.A.F.F. Local 2036 (contract expiry date is December 31, 2018)
Implement Employee Service Awards	Implementation of Employee Service Award policy and program through Rembrandt, which will allow employees to choose an award at each milestone year of service including 5, 10, 15, 20, 30, 35 and 40 years of service.
Implement Enhancements to the Onboarding Process	Implement enhanced content and a new process for onboarding new employees to the Town. Develop programs that will better integrate new employees into the Town's culture and operations, as well as enable and empower them to begin active contributing right away.
Policy Implementation	Continue to develop and implement policies that ensure appropriate and consistent procedures are applied across the corporation as well positioning the corporation as a progressive and competitive employer.
Reboot the Wellness Committee	The role of the Committee is to lead the development and implementation of the Workplace Wellness Program and to make recommendations, encourage and promoting positive physical and mental well-being through various workplace initiatives, education, and partnerships with various business units and the community. The Committee's goals are to offer supports and education regarding physical and psychological health and wellness in the workplace, to promote a positive culture, and to encourage staff to access information and resources related to working in a healthy environment. The Committee works in collaboration with other business units whose purpose is to address mental and physical health and wellness of staff in an effort to promote the overall well-being for employees at the Town of Whitby.

Name of Project	Description
Total Rewards Environmental Scan	Gather information from competitors, including local municipalities and other organizations, as well as collect and analyze data from internal resources and stakeholders to help determine the future direction of the Town's complete compensation package and framework.
ERP Project	As the HR lead, partner with TIS in developing requirements for the ERP in support of the procurement process. During this evaluation, determination of whether an ERP will meet HR needs, or if a separate HRIS will be required.
CUPE Job Evaluation Modernization Project	An outcome of Collective Bargaining with CUPE Local 53, Full-time in 2018, the parties will work jointly to modernize/replace the current pay equity compliant job evaluation tools.

# Strategic Initiatives

## Department Overview

The Strategic Initiatives Division is responsible for leading special corporate and community projects, to serve as an intergovernmental relations advisor and deliver programs and services related to Sustainability, Economic Development including Downtowns and Advertising & Sponsorship and administer the Community Development Funds.

## Key Services

### Strategic Initiatives

- Lead, monitor and report on the implementation of the Town's Corporate Strategic Plan (CSP)
- Co-lead and coordinate the development and implementation of the Town's Business Planning process
- Partner with leadership to ensure connectivity to CSP performance goals and objectives and ensure commitment to the delivery of the goals and priorities set by Council
- Lead on Special Projects
- Staff Liaison to Grants Review Committee for Community Development Funds
- Act as an advisor to the CAO on intergovernmental relations and maintain strong relationships with all levels of government including municipal, regional, provincial and federal

### Sustainability

- Lead Whitby's sustainability, climate change, and energy management initiatives, policies, procedures, and monitoring the Town's progress in becoming a sustainable corporation and community
- Lead key sustainability related strategic initiatives, including the Corporate Sustainability Plan and the Climate Change Plan
- Lead, monitor and report on Corporate Energy and Emissions Management
- Support implementation of Durham Community Energy Plan and Durham Community Climate Change Plan
- Represent Whitby on Clean Air Council
- Staff Liaison to Whitby Sustainability Advisory Committee
- Administer and manage Corporate Sustainability Team
- Provide Staff training on sustainability initiatives

- Advise and support all Town departments on decision making processes for sustainability and energy management initiatives
- Support and submit any funding applications for sustainability and energy management projects

### **Economic Development**

- Lead, monitor and report on Innovation, Investment Attraction, Business Retention and Expansion
- Liaise with key stakeholders for Business Retention and Expansion including the business community, real estate industry, community, marketing partners and investment intermediaries
- Focus on Investment Attraction through affiliation with the Durham Economic Development Partnership and Toronto Global, to connect with investors for site selection in Whitby
- Network and partner with organizations such as the Whitby Chamber of Commerce, Spark Innovation Centre and the Business Advisory Centre Durham
- Provide marketing support for economic development opportunities
- Generate revenue through Sponsorship and Advertising opportunities at municipal facilities, signage, fleet, Zambonis, Town special events and programs
- Lead, monitor, report and support Downtown Revitalization through strategies, plans and programs including: Downtown Whitby Action Plan; Community Improvements Plans and financial incentive programs
- Staff Liaison to Whitby's Downtown Steering Committees (Downtown Brooklin and Downtown Whitby)

### **Contribution to Mission**

The Strategic Initiatives Division contributes to the Mission of “Together we deliver services that make a difference in our community” both at a strategic level and at a program level. This Division is responsible for implementing the Corporate Strategic Plan across the municipality so that all Departments align with accomplishing the mission, delivering on the Strategic Priorities and objectives while living the core values. The Strategic Initiatives Division focuses on collaboration across the Corporation and therefore strengthens the “together” aspect of achieving our mission. Furthermore, many of the programs and services that are delivered through Strategic Initiatives make a significant difference in the community. Economic Development focuses on providing meaningful work close to home for residents while focusing on programs that will strengthen our businesses and ensure we have thriving and welcoming downtowns. Sustainability projects focus on making a difference in our community both today and for the future by implementing programs that reduce the impacts of climate change and ensure we are a sustainable corporation. The

Strategic Initiatives Division balances strategic planning and everyday services and programs to make a difference in the lives of staff, community members and businesses.

## 2018 Community Survey

The 2018 Community Survey provided feedback related to community feeling, local jobs and revitalization of downtowns.

One of the roles of the Strategic Initiatives Division is to lead Corporate Strategies and projects that contribute to the quality of life of residents, community feeling and sense of belonging. Over 90% of residents reported overall quality of life in Whitby as Excellent (41%) or Good (49%). In addition, two of the top reasons that residents gave a high value of services rating is because they feel the Town is “very liveable/enjoyable” and provides a “community feeling”.

With relation to jobs and economic development, those that work in Whitby are proud of working in their community with 76% of those who work in the Town saying they feel proud to work here. However, when asked how well the Town encourages a positive business environment, 51% of residents feel the Town is doing a less than satisfactory job and identified securing local jobs for residents as the highest future priority for the Town. Also listed in the top 10 future priorities is the revitalization of the two downtowns which ties in with the creation of more local jobs and contributes to the overall quality of life of residents.

The Strategic Initiatives Division’s Work Plan is focused on continuing to provide a high quality of life for residents while addressing the creation of more local jobs and revitalizing the downtowns.

## 2019 Accomplishments and Successes

### **Strategic Priority 1: People – We will foster an inclusive environment where employees can experience job satisfaction and rewarding careers.**

Corporate Strategic Plan – Implementation of the Corporate Strategic Plan across all Departments and training provided to all staff related to the Core Values.

Corporate Sustainability Plan – Continued implementation of the Corporate Sustainability Plan across the organization to further educate staff on sustainability and meaningful behaviour change.

### **Strategic Priority 2: Organization – We will be a high performing, innovative, effective and efficient organization.**

Corporate Strategic Plan – Adoption and implementation of Corporate Strategic Plan including the development of a Corporate Business Plan and Departmental Work Plans.



Corporate Energy Management Plan – Continued implementation of the Corporate Energy Management Plan to address energy efficiency and reduction in GHG's in Facilities and Fleet.

Awarded Platinum Level Certification from the World Council on City Data (WCCD) for City Services and Quality of Life Indicators.

Creation of Strategic Initiatives Division and alignment with corporate priorities by bringing Sustainability and Economic Development, including Advertising and Sponsorship and Downtowns under the Office of the CAO.

### **Strategic Priority 3: Customer – We will provide a consistent, optimized and positive customer service experience.**

Community Development Funds – Supported 60 community organizations and through the provision of grants with a value of over \$250,000 from the Mayor's Community Development Fund and the Performing Arts Community Development Fund.

Hospital Task Force – Established a Hospital Task Force that is leading the initiative to work with Lakeridge Health and the Province to secure the Whitby site as the location for the next full-service hospital in Durham.

Hometown Hockey - Served as a host community for Rogers Hometown Hockey event providing the opportunity for the community to celebrate hockey and showcase Whitby on a national stage.

Downtown Whitby Revitalization – Continued implementation of the Downtown Whitby Action Plan and Downtown Whitby Community Improvement Plan to focus on revitalization and create a pedestrian friendly Downtown.

Launch of 1855 BDO Accelerator with 8 members, 7 sponsor partners and introduced the Master Class Series.

Strengthened relationship with Chamber of Commerce by participating in education sessions for Chamber members on municipal matters and co-hosting the TD Economic Breakfast.

## 2020 Priorities (Projects and Initiatives)

### COMMUNITY BUILDING

Name of Project	Description
Downtown Whitby Historic Gateways	The Town will retain a consultant to develop detailed design drawings for five Historic Gateways for Downton Whitby. Gateways create a welcoming environment into the downtown while also addressing a pedestrian friendly streetscape.
Implementation of Downtown Whitby Action Plan	Since 2016, 27 Action Items are being implemented through the Downtown Whitby Action Plan. To date, 88% of the Plan (24 of the 27 actions) has been implemented. In 2020, we will continue implementation of the plan with a focus on increasing residential development and creating a pedestrian friendly downtown.
Hospital Task Force	Lead the Hospital Task Force with the objective of securing Whitby as the site for the next Lakeridge Health Hospital in Durham in order to service our growing community and their health care needs.
Culture Plan	Whitby's first Culture Plan will be developed in 2020. The Culture Plan is a strategy, action and implementation plan intended to build capacity in the culture sector and function as an economic driver to retain and attract talent and capital investment.

### ECONOMIC DEVELOPMENT

Name of Project	Description
Economic Development Strategy Update	An Economic Development Strategy will be developed to create a diverse, sustainable economy that provides employment opportunities to enhance the quality of life for Whitby's business community and residents. The Strategy will include a demographic review and market assessment that reflects the Town's current business climate and five-year strategic direction. The strategy will focus on how Whitby can foster an environment where existing businesses succeed and new investment is attracted and continue to support and enhance the technology and innovation ecosystem in our downtowns.

Name of Project	Description
Economic Development - Business Process Streamlining and Improved Customer Service	In order to further promote economic development and employment opportunities, additional staff resources are required to enhance customer service in attracting, retaining and growing local businesses and employment opportunities, and to streamline business processes.
1855 Whitby Accelerator - Landing Pad	1855 Whitby is Whitby's technology accelerator hub which cultivates the growth of Whitby's innovation district and supports businesses through their growth. The Town is working with 1855 Whitby to secure office space for businesses in Downtown Whitby as they grow and graduate from the Accelerator.
128 Brock St S Expression of Interest (EOI)	The property at 128 Brock St. South in Downtown Whitby is currently vacant and municipally owned. Staff is exploring the best use for this site that will serve the business community as well as support the downtown. An Expression of Interest for best use will be developed and issued in 2020.
Economic Development Communications Plan - Annual Report	A communications plan will be developed along with an annual update report to be shared share with Council and the public highlighting the accomplishments and success stories of Whitby's Economic Development.
Employments Lands Availability	The Town will continue to work closely with the Region of Durham and the Provincial Government to prioritize servicing of lands identified for employment use so that those lands can be available for development and create opportunities for employment through office and prestige industrial uses.
Third Party Assessment - Inventory Asset Identification and Valuation	The Town will retain a consultant to complete an inventory asset identification and valuation to assess advertising/sponsorship opportunities and identify new areas for revenue corporate wide.

## EFFECTIVE GOVERNMENT

Name of Project	Description
Business Plan Reporting	Co-lead the Business Plan process to report on accomplishments to date and collaboratively work with all Departments to develop the 2021-2023 Business Plan ensuring the Action Items and results continue to reflect and meet the needs and desires of Whitby residents.

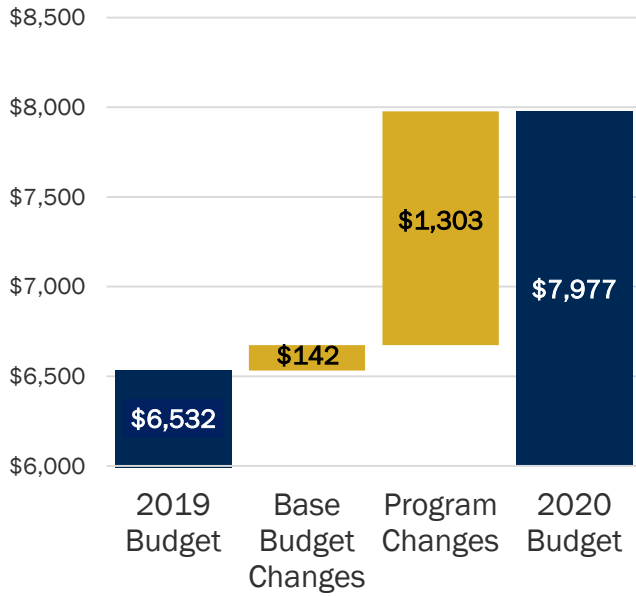
Name of Project	Description
Advertising and Sponsorship Policy	The Town supports paid advertising and sponsorship opportunities with external companies and will be developing a policy to ensure paid advertising and sponsorship align with the Town's priorities and values and identify the assets that are available.
Advertising and Sponsorship Streamlining Process	As part of enhancing customer service and streamlining processes, staff will review the advertising and sponsorship application process to identify efficiencies for both staff and the customer.

## ENVIRONMENTAL SUSTAINABILITY

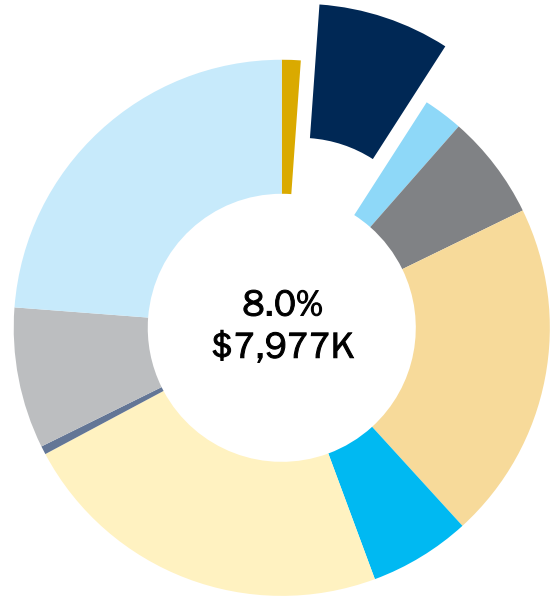
Name of Project	Description
Climate Change Plan Phase 1	The Town will be initiating Whitby's Climate Change Plan which will provide a framework to address climate change mitigation and adaptation. In 2020, the Staff Project Committee will be established, as well as an initial stakeholder session to complete a risk and vulnerability assessment for climate resilience in Whitby. The outcomes will help advise the terms of reference to retain a consultant for the climate adaptation portion of the climate change plan.
Whitby Green Standard	The Whitby Green Standard is a development review and evaluation tool that will provide for clear, performance-based sustainable development targets and encourage developers to meet sustainable development criteria. The Whitby Green Standard will help to ensure that new development proposals address sustainable development practices, helping to reduce greenhouse gas emissions, and improving health and well-being of residents, and reduce demand on municipal services. The Whitby Green Standard will be finalized and ready to be implemented in 2020 for new development proposals.
LEAF Backyard Tree Planting Program	The LEAF Backyard Planting program will provide a subsidized tree planting program to property owners across Whitby. This community program will be initiated and available for uptake to the community in 2020. The program is financially supported by The Town of Whitby and the Region of Durham. This program works towards increasing Whitby's tree canopy and ensures the right tree is planted in the right place to maximize the community benefits that trees provide.

Name of Project	Description
Electric Vehicle (EV) Charger Infrastructure	The installation of EV Charger Infrastructure is an action identified in the Durham Community Energy Plan to support EV use and decrease greenhouse gases. Whitby has applied for Federal funding for this infrastructure. Pending funding, charging stations will be installed at up to 9 Town facility locations across the Town.
District Energy - Brooklin	District Energy is an action identified in the Brooklin Secondary Plan and the Durham Community Energy Plan. In 2020, a Request for Information will be issued to identify project management processes to help inform the development of a Feasibility Study which will be conducted in 2020.
Corporate Energy Management Plan Update	Provincial legislation requires an update of the Town's Energy Management Plan. The update will include the establishment of a new Corporate Energy Target, Completion of Corporate Energy Audits, a Greenhouse Gas Inventory, and recommendations to manage energy usage that contribute to reducing greenhouse gases and operating costs. Whitby has applied for Federal funding to enhance the outcomes of this project.
Corporate Energy Management Software	New software will be procured in 2020, intended to better review, monitor and manage information related to the Town's utilities including electricity, gas and water consumption . Whitby has applied for Federal funding to help offset the costs of the project.
Corporate Sustainability Programs	Implementation of Whitby's Corporate Sustainability Plan, and the Corporate Sustainability Team work plan includes the development of a Corporate Green Building Standard, Waste Reduction Initiatives, as well as staff engagement programs such as Second Nature Rewards Program and the Mayor's Megawatt Challenge.
Community Sustainability Programs	Develop and implement various community programs such as educational materials for Whitby Green Standard, Climate Change, litter reduction, Whitby as a Bee City, as a Tree City, as well as, supporting educational programs led by the Whitby Sustainability Advisory Committee.
Single Use Plastic Ban	Staff will be working with the community to develop a strategy that addresses reducing and eliminating single use plastics in Whitby.

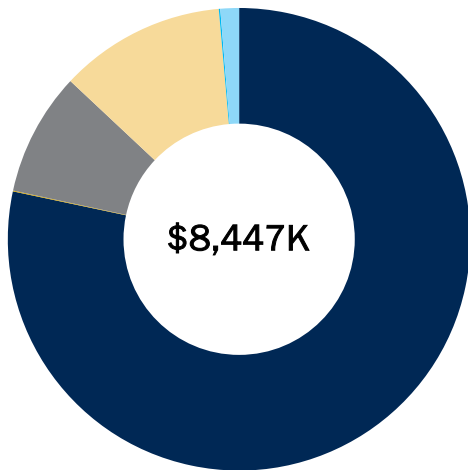
Budget Change



Department as a % Tax Levy

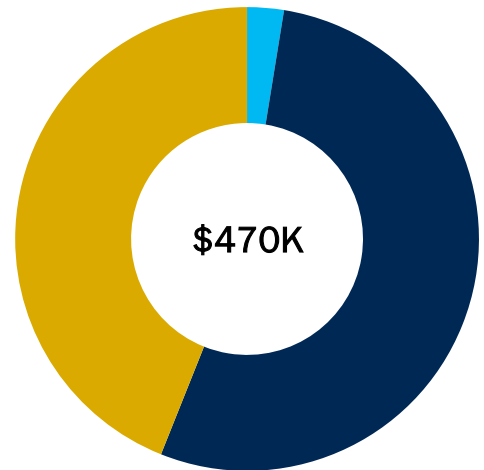


Expenditure



- Salaries, Wages & Benefits \$6,616K
- Building Related Costs & Utilities \$5K
- Purchased Services and Supplies \$727K
- Administrative Costs \$981K
- Grants \$9K
- Transfers to Reserves and Internal Transfers \$110K

Revenue



- Grants \$12K
- Program Revenues, Fees and Fines \$251K
- Miscellaneous Revenue & External Recoveries \$206K

## Operating Budget

Financial Account Category Followed by Division (\$ in 000's)	2019 Budget	Base Budget Changes		Program Changes		2020 Budget
		Prior Decisions	Inflation	Other Changes	Decision Items	
<b>Revenues</b>						
Grants	(\$12)					(\$12)
Program Revenues, Fees and Fines	(\$234)		(\$6)	(\$11)		(\$251)
Miscellaneous Revenue & External Recoveries	(\$207)					(\$206)
Transfers from Reserves & Internal Recoveries	(\$20)	\$20				
<b>Total Revenues</b>	<b>(\$473)</b>	<b>\$20</b>	<b>(\$6)</b>	<b>(\$11)</b>		<b>(\$470)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	\$5,554		\$108	\$194	\$760	\$6,616
Building Related Costs & Utilities				\$5		\$5
Purchased Services and Supplies	\$589		\$2	\$135		\$727
Administrative Costs	\$742		\$18	\$199	\$21	\$981
Grants	\$9					\$9
Transfers to Reserves and Internal Transfers	\$110					\$110
<b>Total Expenditures</b>	<b>\$7,004</b>		<b>\$128</b>	<b>\$533</b>	<b>\$781</b>	<b>\$8,447</b>
<b>Net Operating Budget</b>	<b>\$6,531</b>	<b>\$20</b>	<b>\$122</b>	<b>\$522</b>	<b>\$781</b>	<b>\$7,977</b>
Office of the CAO	\$470		\$7			\$477
Human Resource Services	\$2,156		\$79	\$251	\$129	\$2,615
Office of the Town Clerk	\$1,294		\$50	\$31	\$181	\$1,556
Corporate Communications and Special Events	\$1,358	\$20	\$38	\$35	\$288	\$1,738
Strategic Initiatives	\$1,255		(\$53)	\$206	\$183	\$1,591
<b>Net Operating Budget</b>	<b>\$6,533</b>	<b>\$20</b>	<b>\$121</b>	<b>\$523</b>	<b>\$781</b>	<b>\$7,977</b>

Note: Numbers may not add due to rounding

### Explanation of Changes

#### Base Budget Changes:

Prior decisions and inflationary increases – \$141K

#### Program Changes:

##### Growth - \$117K

Increased volume for commissioning user fees and marriage licences (\$2K).

Advertising revenues increased (\$3K) for special events.

The 2020 budget has been increased \$34K for legal fees and \$54K for professional and consulting fees for the Human Resources division to reflect increased requirements.

Public communications increased \$26K as a result of organizational growth.

Overall net increase of \$8K in purchased services and administrative costs as a result of increased attendance at special events, mainly Canada Day and Harvest Festival.

### **Service – \$250K**

Introduction or changes of fees of (\$7K) through CLK 14-19 Update to the Consolidated Fees and Charges By-law.

Implementation of the Predictive Index assessment \$27K for use in recruiting, team building, professional development and coaching.

Service requirement of salary surveys \$2K.

Council approval of contractual changes to include the employee assistance program for part-time staff \$7K, as well as approval of paid doctors notes \$5K.

New rent expense of \$5K to cover in-kind costs for BIA events as approved in CS 38-19.

New Director of Strategic Initiatives remuneration and benefits \$194K, as well as administrative costs of \$7K to support the new Strategic Initiatives division.

Implement corporate and community sustainability programs to support education and promotion around sustainability and climate change issues \$7K.

Introduction of a new membership fee for participation in the Mayor's Megawatt Challenge \$3K.

### **One-time Items – \$75K**

One-time cost of training of \$10K for administrators using the new Predictive Index assessment tool.

One-time costs of \$60K for anticipated union negotiation and arbitration requirements for 2020.

One-time costs of \$5K to support staff development.

### **Business Plan Action Items (non-position related) – \$80K**

Leadership and culture transformation project and additional succession planning support \$40K.

Consultant support for Healthy Workplace Strategy development \$10K.

Customer Service Strategy - Customer service training \$30K.



## Decision Items

Request		FTE	Ongoing Annual Tax Based Impact \$	2020 Tax Based Impact \$	2021 Tax Based Impact \$
<b>Position Related Requests:</b>					
Chief Administrative Office					
1	Manager Customer Service	1.00	\$180,368	\$180,368	\$0
2	Economic Development Officer	1.00	\$127,759	\$127,759	\$0
3	Community Engagement Coordinator	1.00	\$90,215	\$90,215	\$0
4	HR Analytics and Payroll Specialist	1.00	\$116,653	\$116,653	\$0
5	Digital Media Lead	1.00	\$96,171	\$96,171	\$0
6	Special Events Coordinator (Convert from PT to FT)	0.31	\$49,553	\$49,553	\$0
7	Administrative Assistant	1.00	\$108,384	\$108,384	\$0
8	HR Summer Student	0.30	\$11,835	\$11,835	\$0
<b>Total Requests</b>		<b>6.61</b>	<b>\$780,938</b>	<b>\$780,938</b>	<b>\$0</b>

**Decision #1 Manager Customer Service (FTE = 1.00)**

Implementation Date: 05/01/2020

Department: Chief Administrative Office

Division: Office of the Town Clerk

**Function of Role:**

The Manager of Customer Service is responsible for fulfilling the Office of the Town Clerk’s mandate to improve the way the Town provides customer service. After leading the development of a Customer Service Strategy in 2020, the Manager of Customer Service will be responsible for executing the Strategy’s recommendations and reviewing its opportunities. Given the almost universal trend in the municipal sector to centralize customer services and provide for central contact to provide for an improved customer experience, it is anticipated that the Strategy will recommend the formation of a centralized customer services center or 311, which the Manager would be responsible for overseeing. Centralizing customer services will require a phased approach with extensive process mapping, technology implementation and change management to ensure services are successfully assumed by the center in a way that improves the customer experience.

**Why this request is necessary:**

In order to meet changing customer demands and demographics, this position is required to ensure the Town continues to provide amazing customer service in the future even as the complexity and volume of requests for Town services grows.

**Consequences of not funding this request:**

Should this position not be created, the establishment of a centralized customer service center or 311 would not be possible.

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$177,368	\$177,368	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact – Service Level	<b>\$180,368</b>	<b>\$180,368</b>	<b>\$0</b>

**Decision #2 Economic Development Officer (FTE = 1.00)**

Implementation Date: 04/01/2020

Department: Chief Administrative Office

Division: Strategic Initiatives

**Function of Role:**

The new Economic Development Officer position would focus on enhanced business support to attract, retain and grow local businesses and employment opportunities and streamline business processes that promote economic development and employment opportunities.

**Why this request is necessary:**

Economic Development is a Business Plan Item (2020-22). The proposed FTE resource would support an enhanced customer-service focused approach to business attraction and retention. The position would specialize in delivering a business concierge program that helps businesses navigate through municipal processes across multiple departments. The goal is to make the process as streamlined as possible and ensure that the business owner or investor has a positive experience with the Town across multiple departments.

**Consequences of not funding this request:**

Additional resources are required to build on relationships with the business community and this resource would help new and existing businesses navigate processes at the municipal level, or other levels of government. This position would also provide guidance regarding available business programs that support attraction and retention. Without this resource, the continuum of customer service to our business community is impeded and /or reduced.

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$124,759	\$124,759	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact – Service Level	<b>\$127,759</b>	<b>\$127,759</b>	<b>\$0</b>

### **Decision #3 Community Engagement Coordinator (FTE = 1.00)**

Implementation Date: 04/01/2020

Department: Chief Administrative Office

Division: Community Engagement Coordinator

#### **Function of Role:**

A Community Engagement Coordinator has the unique role of building trust with Whitby residents. By building and maintaining cross-functional partnerships with both internal and external stakeholders, the coordinator will help increase awareness of, and support for, town decisions. They will be responsible for developing well-defined processes to engage residents, businesses and community groups in the decision-making process. The coordinator will also be directly responsible for developing research techniques, gathering both qualitative and quantitative data, as well as coordinating and managing in-person consultations through programs like: open houses, town halls, surveys, interviews, etc. An important element of this role is to understand and use analytics to drive continuous improvement in decision-making processes and help the Town and Council better understand community issues.

#### **Why this request is necessary:**

As the fastest growing community in the Durham region, Whitby expects to see its population grow by more than 56 per cent in the next 12 years. With more growth, comes the need to better engage the community in the decisions that will be most impacted by new programs and policies. This is paramount to building trust with local residents and business partners. That's why in 2019, Council approved the Community Engagement Framework. Also an important element of the Corporate Strategic Plan, the result is that community-wide engagements have grown over the last two years by more than 600 per cent. This increase is expected to surpass 1,300 per cent in 2020.

The Council Approved Community Engagement Commitment is "To value community engagement as an important part of how we work." This includes three goals:

1. being consistent and effective in our engagement,
2. make engagement easy, and
3. INVEST in our engagement efforts.

In order to keep up with the increased growth and demand for community engagement, it is necessary to invest appropriately or risk eroding public trust. Failure to involve the community in municipal decision making has in the past resulted in significant cost impacts to the Town that were not budgeted for (example, new playground equipment needing to be installed in Fallingbrook park). This position is necessary to managing and mitigating these kinds of costs impacts by involving those impacted most from the beginning.

Community Engagement and Communications have been identified as priorities by Council (Council Offsite 30-September-2019) and is reflected in the 2020 Business Plan as a priority.

**Consequences of not funding this request:**

By failing to take into account the lived experience of community members, the Town will limit the true impact and real, sustainable changes it needs to make for this community to successfully grow at the rapid pace it is. Without a dedicated resource in place to bring together the perspectives of all cross-functional partners, the Town runs a serious risk of alienating the community and creating more contentious issues to manage in the future. The perspective of those who stand to be most impacted by programs and policies (even those that have the best intentions) will not have the intended impact. (See playground example above.) Engaging these perspectives is not easy, but it is the only way to create sustainable and equitable change.

An FTE is needed due to the ongoing (and often unexpected) nature of the support that is required. As noted, there has been a 600 per cent increase in work to date and an expected 1,300 per cent increase for 2020 for this important community engagement work. There are more than 14 large-scale projects already scheduled for 2020 that would be assigned to this role. Outsourcing was considered however the cost to engage the community on a project-by-project basis is cost-prohibitive.

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$87,215	\$87,215	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact – Service Level	<b>\$90,215</b>	<b>\$90,215</b>	<b>\$0</b>

## **Decision #4 HR Analytics and Payroll Specialist (FTE = 1.00)**

Implementation Date: 07/01/2020

Department: Chief Administrative Office

Division: Human Resources

### **Function of Role:**

This role will provide critical support to the payroll division to ensure no interruption of pay to employees. Throughout 2019, approximately 40% of payroll submissions were late due to increased volume, late time and entry submissions, staff shortages due to illness, and other unforeseen events. The addition of this position will mitigate the risk of failure. Currently the 1.5 FTE dedicated to payroll processing handle approximately 10,000 payroll, pension, and benefits transactions per annum.

### **Why this request is necessary:**

There is currently a service level issue with regards to payroll. The transaction volume surrounding payroll and reporting is on the rise and it is being increasingly more difficult to meet payroll cut off deadlines while insuring proper audits and controls are in place. Also with the new ERP on the horizon there is not capacity in HR to support the preliminary work that will need to be completed. Looking at data from 2016 to now approx. 40% of payroll submissions are transmitted past the regular submission deadline. There is a two day funding window between payroll submission and the payment date. When payroll has to get pushed beyond this window by one day there is no room to stop or cancel inaccurate payroll data. In late 2018, after a payroll submission that was submitted after the submission deadline occurred, ADP encountered a system issue that resulted in payroll being paid a day late to over 100 outside. Being able to meet the normal submission deadline date would have resulted in an opportunity to address or even avoid this issue.

### **Consequences of not funding this request:**

By not filling this position there is a risk every pay cycle of employees not being paid. There is currently a service level issue in terms of consistently ensuring proper audits and controls are maintained. Segregation of duty is a key cornerstone in proper audit and control. There is no redundancy when an employee is on vacation or sick or when volume increases due to collective bargaining/arbitrations, retroactive payments. In 2019 The Town is averaging approximately 186 employee data related transactions per pay period and has a two day window to ensure all payroll time and attendance data for 860 to 1000 employees (depending on the time of year) is entered and audited.

We have been through a LEAN event to streamline our processes and have been working with existing technology but it still does not provide with the number employees necessary for proper segregation of duties or allow us to meet deadlines in high volume pay periods.

### **Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$113,653	\$113,653	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact - Growth	<b>\$116,653</b>	<b>\$116,653</b>	<b>\$0</b>

## **Decision #5 Digital Media Lead (FTE = 1.00)**

Implementation Date: 01/01/20

Department: Chief Administrative Office

Division: Corporate Communications

### **Function of Role:**

A Digital Media Lead has the unique role of promoting our Town and protecting our Town's reputation through the use of social platforms. In this role, the Digital Media Lead will implement digital media best practices, including social media and digital advertising for the Town. This role will be responsible for developing and leading digital media campaigns and strategies to support departments, SLT and Council in their communications and community engagement goals. The role will also be responsible for delivering on the growing requests for photography and videography to support the action items and priorities of the Business Plan, Corporate Strategic Plan and Council's Goals, as well as seasonal campaigns. This role will also enable the Town to capture enhanced digital media analytics to drive continuous improvement in communications and issues management.

### **Why this request is necessary:**

Over the past two years, the requests from departments for digital media support have grown significantly. This represents a substantial increase in workload for the one position currently dedicated to the Town's digital media efforts. We've seen a 97 per cent increase in Facebook posts in an effort to continue to engage Whitby residents in the programs and services that interest them. Over the same period of time, the number of photo and video shoot requests has increased over 950 per cent. These shoots are required to help support the objectives of the new Corporate Strategic Plan, seasonal- tourism- and recruitment-related campaigns, events and Council's Goals, including the commitment to increase community engagement. The number of digital advertising campaigns undertaken by the Town (including one needed to support Whitby Fire's EverAlert program) has also increased by 75 per cent. In addition to these day-to-day activities, in September 2018 the Town launched a new intranet – The Whitby Wire – that requires ongoing attention and support to continue to grow staff engagement, a priority for the CAO.

Collectively, this increase in workload has impacted and limited CCM's ability to continue to enhance its social media outreach, as is demonstrated by year-over-year analytics that show little increase in engagement on Twitter and Facebook. *And with our community survey telling us that social media is the number one preferred method of hearing about town updates*, we know a new FTE would have a significant and positive impact on the way CCM can support staff, SLT and Council with their digital engagement and outreach goals. The role would also help to ensure the Town joins a number of its municipal comparators as a leader in the municipal digital media space.

### **Consequences of not funding this request:**

Should this position not be approved, the following services would be at risk:



1. Videography – needed to support tourism-, recruitment-, operations- and CSP-related communications (examples: Feed the Need, Grass cutting, Staff profiles, We CARE videos);
2. Editorial photography – needed for tourism-, recruitment-, operations- and CSP-related communications (examples: Explore + Experience Magazine [would need to contract out photography], Feed the Need, Whitby Fire activities, Operations activities);
3. Mayor and Council digital outreach – example: Virtual Town Halls (limiting the effectiveness of our Council-approved community engagement framework);
4. Digital Media Strategy – digital media efforts would continue to be undertaken ad hoc as opportunities present themselves; and Instagram – the Town would not be able to effectively maintain an Instagram account (Oshawa, Pickering, Ajax and other Durham Region municipalities have an Instagram account).
5. Not having a Digital Media Lead will also limit our ability to: increase proactive social media posts (as other Durham Region municipalities have done); respond to reactive social media posts; increase presence for local community groups on the Town’s social media platforms (BIA, Chamber, etc.); contribute to content on our LinkedIn account; and increase digital advertising – needed to support tourism-, recruitment-, operations- and CSP-related communications.

An FTE is needed due to the ongoing (and often unexpected) nature of the support that is required. There are also a number of large-scale projects that would be assigned to this role (i.e. Digital Media Strategy, Rebrand – Ongoing Digital Campaign, Digital Engagement Platform – Ongoing Support). Outsourcing was considered however the cost to outsource the photography and videography alone (at the high quality residents have come to expect over the past year) would be in the range of \$50,000.

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$93,171	\$93,171	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact – Growth	<b>\$96,171</b>	<b>\$96,171</b>	<b>\$0</b>

## **Decision #6 Special Events Coordinator (Convert from PT to FT) (FTE = 0.31)**

Implementation Date: 01/01/2020

Department: Chief Administrative Office

Division: Corporate Communications

### **Function of Role:**

The primary focus of this position is to coordinate the development, organization and implementation of over 80 special events and programming for the Town. This includes delivering event plans and strategies on behalf of the Corporation for corporate, town-led, volunteer and media events, on an annual basis. It will also play a key role in the development and coordination of town halls to support community engagement initiatives. Overall, this role will coordinate all aspects of the event cycle: budgets, vendor paperwork, site plans, communications, booking attractions and entertainment, set-up and tear down, operational plans, event inventory, volunteer management and evaluation of special events. The coordinator will also be the primary contact for town-led events, committees of Council and programs.

### **Why this request is necessary:**

The Town of Whitby Events Team does more than host community events. They create unique experiences and make emotional connections with those that matter most; our residents. Over the last year, this small team has relentlessly implemented methods and processes to increase the efficiency of the Town's management, while improving the administration of numerous events across our community. For example, the Special Events Review Team (SERT) and Special Event Policy, new third party events are able to permit and host on town property. While this has enabled the team to support even more events, it means the capacity to do so has also increased. The results show that since 2017, the events team now supports 11.8 times more events that's a 1,240% increase. As a result, they are at the limits of their capacity and unable to respond to non-planned events that occur throughout the year (e.g. Raptors East). Having the part-time position increase to a full-time position will enable the team to be more responsive, in addition to improving processes to support the events our residents enjoy. It will also help decrease the overtime hours of the Special Events Lead. The new role would also allow for the Special Events Team to assist with Council Town Halls and Community Engagement initiatives and Open Houses. This role would be created by moving a part-time position to full-time (11 hours).

### **Consequences of not funding this request:**

Council has a number of goals that impact the Special Events Teams: 1. to become a destination of choice for visitors and to support and facilitate new community events, and 2. more meaningful community engagement. Without a full-time events coordinator to support the balance and growth of the current workload, there will be adverse impacts, i.e. the Town will unfortunately be unable to grow its current events to recognize the economic, cultural and social potential of its downtown, nor will the team be able to provide permits to new third-party events. This will impact the service delivery of new requests and the customer service experience. Without this role moving to full-time, the team will be unable to respond

to non-planned events and requests that occur throughout the year. In addition, community engagement initiatives have increased by more than 600 per cent to-date. With an expected 1,300 per cent increase for 2020 for this important work, there are already more than 14 large-scale projects scheduled that will need events support in the year ahead.

It is not cost effective to contract out the position. The current part-time position is assisting with the coordinator role. This position is has a specific expertise required and therefore there are on other existing positions within the organization could do that.

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$87,286	\$87,286	\$0
Part Time Salaries, Wages & Benefits	(\$40,733)	(\$40,733)	
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact – Growth	<b>\$49,553</b>	<b>\$49,553</b>	<b>\$0</b>

**Decision #7 Administrative Assistant (FTE = 1.00)**

Implementation Date: 04/01/2020

Department: Chief Administrative Office

Division: Corporate Communications and Strategic Initiatives

**Function of Role:**

Provide administrative assistance and support to Corporate Communications and the Strategic Initiatives Divisions.

**Why this request is necessary:**

With the establishment of CCM and Strategic Initiatives, administrative assistance is required to support service level expectations and workload capacities. In addition, this position would allow Directors, Managers, Supervisors and Program Specialists to focus on their area of expertise and have the administrative work completed by this role in order to work more effectively and efficiently with the work being allocated to the correct level.

Since its inception in 2017, CCM has seen exponential growth in events, communications, and social media (+1200% increase in events; +950% increase in photo/video requests for social media; +600% increase in community engagement support). Time taken by subject matter experts to perform routine administrative tasks takes away from the effectiveness of these divisions.

**Consequences of not funding this request:**

With increased workloads being assigned to both CCM and Strategic Initiatives, if this role is not approved, these Divisions will struggle to get the work completed as Directors, Managers and Supervisors will be spending time completing administrative duties instead of making business and strategic decisions and leading their areas.

Other options include asking other Departments to provide administrative support and/or the existing management staff completing these administrative duties.

These options were explored, however, deemed to be untenable due to limited/constrained capacity in other divisions/departments and the need to have current Strategic Initiatives/CCM management personnel focused on their areas of expertise.

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$105,384	\$105,384	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact - Growth	<b>\$108,384</b>	<b>\$108,384</b>	<b>\$0</b>

## **Decision #8 HR Summer Student (FTE = 0.30)**

Implementation Date: 05/04/2020

Department: Chief Administrative Office

Division: Human Resources

### **Function of Role:**

This role will provide critical support to the Learning and Development, Organizational Development, Employee Services and Recruitment functions. This role enables HR to build capacity throughout the summer months by removing non-value added administrative work from the various roles, support for vacations while minimizing impacts to clients, and various tasks associated with seasonal staff. In addition, this role will provide a 'front desk' presence for HR to assist in the reception of candidates for job interviews; provide support to grow employee communications (currently this is lacking and identified as an opportunity in the KPMG review); first contact for staff regarding day to day inquiries, forms intake and other duties as assigned.

### **Why this request is necessary:**

Growth related, service level issue, workload issue: the addition of this position to HR will enable us to better service employees and prospective candidates with front desk support, administrative work, and other duties. Based upon a preliminary assessment of 'front desk' traffic, HR receives approximately 40 front desk visits per week. This absorbs approximately 6.5 hours per week from various roles that could be spent on value added support to clients. This position supports the entire division by taking on the clerical/admin work to enable more value added work.

### **Consequences of not funding this request:**

Due to the onboarding of seasonal temporary staff and summer students across the organization within a short timeframe, Human Resources is critically over capacity at this time of year supporting approximately an additional 230 people (hiring/termination/onboarding of summer students, camp staff, crossing guards, etc.). As a result, recruitment and other HR services are put on hold to accommodate the vast inflow of staff. A summer student in HR would help level out the incursion of additional corporate headcount and allow HR to maintain more critical services (e.g. regular staff recruitment). This role would also support managers and supervisors across the organization with LMS registrations, administration and communication for current in oncoming staff. In addition, this roll will provide LMS Data Support as it relates to training registrations, user management, course enrollments, reporting, etc.

Without this role, HR cannot support the business with managing their staff within the LMS, and training; recruitment of other positions are delayed; and the capacity for other corporate requirements such as retention, is not available. In addition, this role made possible the student appreciation event in August 2019; without this role, HR will not be able to undertake that event in 2020.

This is a re-occurring temporary/contract position to help Human Resources manage services during the summer when the organization has the highest level of FTE. This role is a compromise to the denied request for 2019 of a permanent Employee Services Assistant, which would have provided improved capacity for Human Resources and better services to the corporation year-round

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Part Time Salaries, Wages & Benefits	\$11,834	\$11,834	\$0
Net Request Impact - Growth	<b>\$11,834</b>	<b>\$11,834</b>	<b>\$0</b>

## Staff Complement

### Chief Administrative Office

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Office of the CAO	2.00	0.00	0.00	0.00	
Human Resource Services	12.00	0.00	1.00	0.30	4,5
Office of the Town Clerk	12.00	0.00	1.00	0.00	6
Strategic Initiatives	9.00	0.35	1.50	0.00	1,2,3,7,8
Corporate Communications and Events	8.00	1.11	3.50	(0.69)	8,9,10,11
<b>Chief Administrative Office Total</b>	<b>43.00</b>	<b>1.46</b>	<b>7.00</b>	<b>(0.39)</b>	

Notes: FTEs were adjusted to reflect changes throughout the year

- (1) Reallocation of Sustainability and Downtown Development from Planning and Development department to Strategic Initiatives
- (2) Reallocation of Economic Development and Advertising and Sponsorship from Community Services department to Strategic Initiatives
- (3) Reallocation and conversion of position from Community Services department to Strategic Initiatives

#### Proposed New Positions

- (4) Includes decision item #4 HR Analytics and Payroll Specialist
- (5) Includes decision item #8 HR Summer Student (0.30 FTE)
- (6) Includes decision item #1 Manager Customer Service
- (7) Includes decision item #2 Economic Development Officer
- (8) Includes decision item #7 Administrative Assistant - Corporate Communications / Strategic Initiatives
- (9) Includes decision item #5 Digital Media Lead
- (10) Includes decision item #3 Community Engagement Coordinator
- (11) Includes decision item #6 Conversion of Part-time Special Events Coordinator 0.69 to 1.0 Full-time



Pages 95 to 98 have not been included as they are not currently in an accessible format.

# Legal and Enforcement Services

## Department Overview

The Legal and Enforcement Services Department is primarily responsible for the provision of both internal and external services to and on behalf of the Corporation. The Legal and Enforcement Services Department consists of the following divisions: Animal Services, By-law Services, Legal Services, and Parking Services.

## Key Services

### Animal Services

The Animal Services Division provides animal control and animal adoption services for the residents of Whitby. The Division helps to minimize risks to humans from aggressive, sick, or injured animals, including domestic animals and wildlife.

The Animal Services Centre provides animal care and sheltering services for the residents of Whitby and Ajax. Staff work with corporate and community partners to support responsible pet ownership and to help animals find new homes.

### By-law Services

The Town's By-law Services Division is responsible for providing education and enforcing a variety of regulatory and licensing by-laws. By-law Services issues permits for pool enclosures, mobile signs, and registers accessory apartments. Through its Licensing responsibilities, the Division issues business licences through the Town's Business Licensing By-law.

The Town employs a staff of Municipal Law Enforcement Officers who gain compliance with municipal by-laws by providing information and education to residents and business owners, and if required, through enforcement.

The Division also assists with policy research and by-law development to address emerging issues in the Town, and to ensure that municipal by-laws, regulations, and policies are effective at meeting the needs of Council, residents, and businesses.

### Parking Services

The Town's Parking Services Division is responsible for providing education and enforcement of the Traffic By-law to maintain the safe and efficient movement of vehicular and pedestrian traffic for the residents, businesses, and visitors of the Town.

## Legal Services

The Town's Legal Services Division provides a full and broad range of services to the Town of Whitby, including elected Council, appointed Committees and Town Departments. The primary function of the Division is to provide professional legal services to ensure the Town functions within its lawful parameters. These services include providing the following:

- legal advice and opinions, pertaining to the Town's rights, duties, powers and obligations in accordance with provincial and federal legislation, its own by-laws and policies, as well as pertinent case law;
- interpretation of legislation which includes keeping the Town apprised of changes to both statutory and common law;
- preparation and/or review of agreements;
- litigation representation and management;
- protecting and defending the Town's interest in litigation and administrative law matters by attending hearings, dispute resolution sessions and other proceedings before the courts and tribunals, including the Local Planning Appeal Tribunal (formerly Ontario Municipal Board);
- comprehensive corporate and commercial services and advice on issues relating to procurement, technology, finance and capital projects;
- comprehensive land law services and advice relating to the Town's land rights and interest, including the regulation of land development;
- preparing and reviewing by-laws and documentation with respect to the acquisition, disposition, easements, operation and leasing of Town lands; and
- minimizing corporate risk.

## Contribution to Mission

Legal Services staff assist in carrying out Council's key objectives and business operations, by providing comprehensive legal advice, education and enforcement services, defending and enhancing the Town's legal authorities, safeguarding the Town's assets and investments, and supporting the delivery of high-quality service both internally and externally.

## 2018 Community Survey

The Town's Legal and Enforcement Services Department assists in maintaining Whitby's top positive aspects: keeping the community safe, ensuring compatible property uses, maintaining property values, and keeping the Town of Whitby a pleasing place to live and work.

## 2019 Accomplishments and Successes

### **Strategic Priority 1: People – We will foster an inclusive environment where employees can experience job satisfaction and rewarding careers.**

#### **1. Legal “Lunch and Learns”**

Legal Services provided a number of “lunch and learns” to support continuous improvement, engagement, and opportunities for staff development on such issues as understanding contract terms, confidentiality, and the new prompt payment requirements of the Construction Act.

#### **2. Merger with Parking Services to create a new enforcement group**

Merged Parking Services together with By-law Services and Animal Services to create a single enforcement services group within the Town with the support of the CAO. This allows the Town to have a single department (now Legal and Enforcement Services) to better support enforcement staff and coordinate a consistent enforcement response in the Town.

The new enforcement group respects the different areas of expertise and training that officers have in each group (e.g., Animal Services vs. Parking Services), while utilizing cross-functional support to more efficiently address increasing enforcement demands from Council and the public.

### **Strategic Priority 2: Organization – We will be a high performing, innovative, effective and efficient organization.**

#### **3. Legalization of cannabis**

Through public engagement with residents in a phone and web survey, Town staff were able to provide Council with timely and specific results on how the community felt about allowing private retail cannabis stores in Whitby, culminating in the final decision to opt-out in early 2019.

#### **4. Transit-oriented development – Whitby Transit Village**

In support of Council’s vision for the Whitby GO Station (Whitby Transit Village), and to provide accurate and up-to-date information on possible development in the area, staff and an external consultant completed a transit-oriented development and market analysis for the Whitby GO Station area. This information will help to drive Town planning for this area, as well as set the foundation for the co-operative development of these lands with Metrolinx.

#### **5. Completion of various land transactions and related agreements**

Focusing on the Town’s corporate goal of fostering innovation and improved processes, as well as supporting economic development and community growth, Legal Services completed various legal agreements and land

transactions, including: (a) the sale of the Old Fire Hall to Brookfield; (b) the creation of a lease and operating agreement to support and maintain accountability over the 1855 Whitby Innovation Accelerator; (c) the land exchange with Fieldgate to support the construction of the new North Whitby Sports Complex; and (d) various land transfers and easements to protect key municipal services and utilities within the West Whitby development area.

**6. Improving internal business processes and ensuring the Town is ready to address the impact of legislative change**

2019 was a time of sweeping legislative change for municipalities, for example through Bill 66 and Bill 108. These changes will continue to be felt well into 2020 and beyond, but our department was at the forefront of preparing the municipality to address those changes, including advocating for the Town and Council with the province.

Legal Services assisted Planning and the Clerks Office with streamlining the process for registration of agreements and by-laws.

Currently reviewing the Town's subdivision and development agreement process in order to improve the delivery of such service internally and externally.

Assisted Public Works, Facilities, Procurement, Accounts Payable and the Clerks Office with the change to new requirements in the Construction Act. By-law Services reviewed and modernized numerous business licensing processes and forms.

Changed By-law Services' practices to improve the effectiveness of voluntary compliance of by-law infractions.

**7. By-law improvements to address community and Council needs**

Brought forward changes to the Site Alteration By-law to improve our enforcement activities regarding illegal dumping.

Implemented a change to the Town's Refreshment Vehicle By-law to permit frozen treat vehicles and support small, local businesses.

**Strategic Priority 3: Customer – We will provide a consistent, optimized and positive customer service experience.**

**8. Completed the additional lease of space for the Town's Garden Street Branch**

To support the continued provision of services to the community, staff completed the agreement for two additional units of space to support Economic Development, and Development and Engineering Services. This will allow for the consolidation of enforcement services at the existing location at the Garden Street Branch Office.

**9. Initiated review of Garden Street Branch Offices to improve customer service**

Through an interdepartmental initiative and with the assistance of the Clerks Office (Customer Service) and HR, we reviewed how customer service

interactions can be improved at the Garden Street Branch, and how staff can be better supported in serving residents.

**10. New Animal Shelter after-hours phone system**

In order to improve customer service, better triage issues, and properly utilize staff time, a new after-hours phone system was put in place at the Animal Shelter. This also had the effect of reducing the Town’s costs and reliance on external after hours phone service providers.

## 2020 Priorities (Projects and Initiatives)

### COMMUNITY BUILDING

Name of Project	Description
Whitby Hospice Land Sale	In support of Council’s direction to provide land for a new hospice in Whitby, Legal Services will be working with VON and Lakeridge Health to transfer Town-owned land at Prince of Wales Drive for a hospice.
Comprehensive Zoning Review	A multi-year project in association with Planning and Development Services, Legal Services will be working with that team in reviewing the Town’s new comprehensive zoning by-law.
Whitby Transit Village: Preparation for Transit-Oriented Development	Following the completion of the Whitby Transit Village/Whitby GO Station Transit-Oriented Development Study and Market Analysis, the consultant has recommend a number of steps for the Town to prepare its lands to market, and to support the development of the Whitby GO Station area.

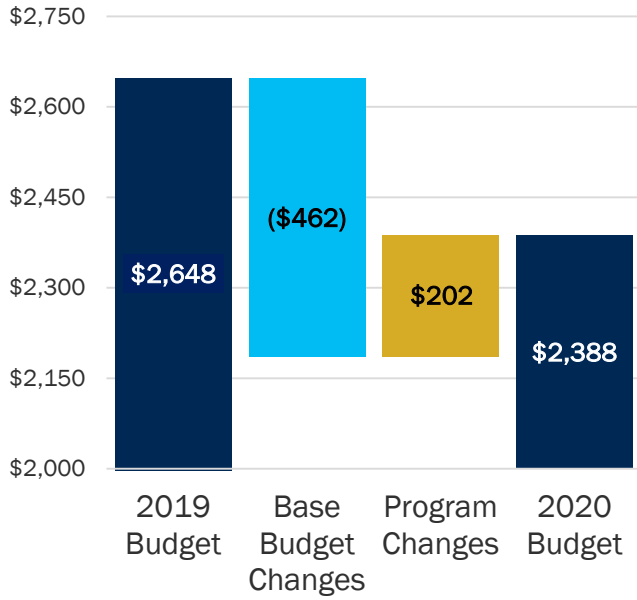
### COMMUNITY SAFETY AND TRANSPORTATION

Name of Project	Description
Mid-Bock Arterial Roadway	Working with Public Works to support the Mid-Block Arterial Roadway EA process, Legal Services will be creating all agreements and completing transfers of land and easements.
New Short-Term Rental Accommodation Regulations	In response to the increasing use of residential dwellings as short-term rental accommodations (e.g., Airbnb, VRBO), By-law Services and Legal Services will take direction from Council to complete by-law changes (Zoning By-law and a new standalone short-term rental by-law) to set-up a licencing regulatory regime to regulate short-term rentals in the Town.

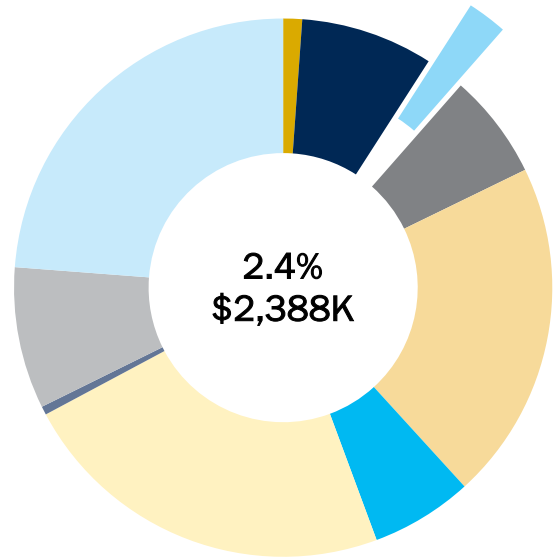
## EFFECTIVE GOVERNMENT

Name of Project	Description
Implement Encroachment Process	With the Town's adoption of the Encroachment By-law, staff will complete the establishment of the encroachment process to protect municipal lands, and begin formally processing applications.
Prosecution Services	Investigate the delivery of prosecution services, through proposed partnerships with the Region or other local municipalities that also rely on external prosecutorial services. This will provide local control, cost certainty, and personnel back-up for the provision of such services which are used by multiple departments.
Subdivision Agreement Process and Registrations	In support of Planning and Development, Legal Services will continue its review of the subdivision and other development agreement processes for preparation and registration. This will allow for consistency in the process, alleviate resource needs in Planning, while redirecting an existing revenue stream to improve customer service to the development industry.
New DC By-law and CBC By-law	In response to the province's Bill 108, Legal Services will assist Corporate Services and external consultants in the preparation of a revised development charges by-law and new community benefits charge by-law, to support the Town's long range financial planning.

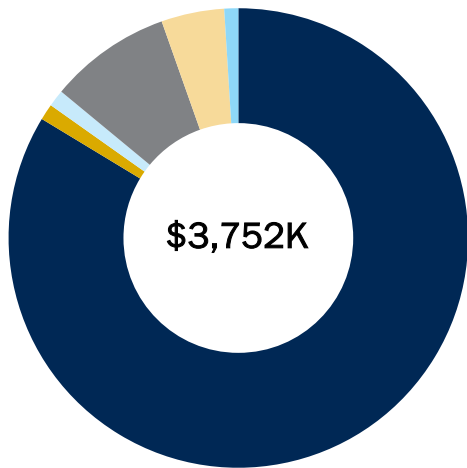
Budget Change



Department as a % Tax Levy

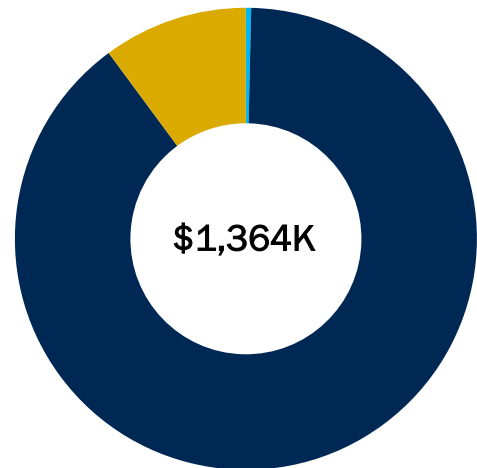


Expenditure



- Salaries, Wages & Benefits \$3,202K
- Building Related Costs & Utilities \$44K
- Vehicle & Equipment Maintenance and Fuel \$46K
- Purchased Services and Supplies \$329K
- Administrative Costs \$170K
- Transfers to Reserves and Internal Transfers -\$38K

Revenue



- Grants \$5K
- Program Revenues, Fees and Fines \$1,221K
- Miscellaneous Revenue & External Recoveries \$138K



## Operating Budget

Financial Account Category

2019 Budget	Base Budget Changes		Program Changes		2020 Budget
	Prior Decisions	Inflation	Other Changes	Decision Items	
(\$5)	\$5		(\$5)		(\$5)
(\$1,095)		(\$21)	(\$31)	(\$74)	(\$1,221)
(\$126)		(\$2)	(\$10)		(\$138)
(\$1,226)	\$5	(\$23)	(\$46)	(\$74)	(\$1,364)
\$2,908		\$36	(\$46)	\$304	\$3,202
\$45			(\$1)		\$44
\$43	\$2				\$46
\$401	(\$40)	(\$24)	(\$8)		\$329
\$157	\$1	(\$3)	\$2	\$12	\$170
\$320		(\$415)	\$57		(\$38)
\$3,874	(\$37)	(\$406)	\$4	\$316	\$3,752
<b>\$2,648</b>	<b>(\$32)</b>	<b>(\$429)</b>	<b>(\$42)</b>	<b>\$242</b>	<b>\$2,388</b>
\$857	(\$40)	\$17	\$5		\$839
\$1,791	\$8	(\$446)	(\$47)	\$242	\$1,549
<b>\$2,648</b>	<b>(\$32)</b>	<b>(\$429)</b>	<b>(\$42)</b>	<b>\$242</b>	<b>\$2,388</b>

Note: Numbers may not add due to rounding

### Explanation of Changes

#### Base Budget Changes:

##### Prior decisions and inflationary increases – (\$461K)

Reduced transfers to the Parking Reserve Fund (\$435K) as a result of the restructuring of Parking Services. There is an offsetting transfer to the Parking Reserve Fund in the Transportation Engineering & Parking Services division within Public Works.

#### Program Changes:

##### Growth – \$2K

Increased program revenues, fees and fines (\$11K) as a result of increased volumes.

Increased requirements for fleet labour hours \$11K based on a 3 year average.

Increased requirement for books \$5K based on increased staff requirements.

There is an overall reduction in costs of (\$3K) as a result of identified efficiencies.

Increased purchased services \$5K, offset by increased external recoveries (\$5K) as a result of an increased number of property cleanups.

**Service – (\$38K)**

Introduction of new fees for business licences (\$20K) as a result of approval of CLK 14-19 Update to the Consolidated Fees and Charges By-law.

Reallocation of remuneration and benefits (\$57K) as a result of the restructuring of Parking Service. There is an offsetting transfer to the Parking Reserve Fund \$57K.

The after-hours answering service was cancelled due to excessive costs, saving (\$18K). This change also facilitates better customer service.

Increased purchased services \$5K, offset by increased external recoveries (\$5K) as a result of a change of practice geared towards further property cleanups.

**One-time Items – (\$5K)**

Year two of one-time funding of (\$5K) to assist with the implementation costs of recreational cannabis legalization. Each municipality is to receive at least \$10K in funding over two years (2019/2020).

**Decision Items**

Request		FTE	Ongoing Annual Tax Based Impact \$	2020 Tax Based Impact \$	2021 Tax Based Impact \$
<b>Position Related Requests:</b>					
Legal and Enforcement Services					
9	Parking Enforcement Officer (PT)	1.20	\$0	\$0	\$0
10	By-law and Animal Services Supervisor	1.00	\$139,248	\$139,248	\$0
11	Municipal Law Enforcement Officer	1.00	\$102,573	\$102,573	\$0
<b>Total Requests</b>		<b>3.20</b>	<b>\$241,821</b>	<b>\$241,821</b>	<b>\$0</b>

## **Decision #9 Parking Enforcement Officer (PT) (FTE = 1.20)**

Implementation Date: 06/01/2020

Department: Legal and Enforcement Services

Division: Parking Services

### **Function of Role:**

Reporting to the Supervisor of Parking Services, the Part-Time Parking Enforcement Officer is responsible for ensuring compliance with the Town's Traffic By-law using a number of tools, including education, investigation/enforcement/ticketing, and assisting with prosecution.

Functions for this role include, but are not limited to:

- Compliance and enforcement of the Town's Traffic By-law.
- Conducting investigations into violations consistent with established investigatory practices.
- Liaising with other law enforcement agencies to ensure compliance with the Traffic By-law.
- Responding professionally and appropriately to parking infractions in emotionally-charged situations, and providing public education regarding by-law requirements.
- Electronic ticketing and file management.

Providing testimony and assisting the municipal prosecutor with matters before the Provincial Offences Court.

### **Why this request is necessary:**

This position is necessary due to municipal growth and slipping service levels due to increased demand. Current service levels do not account for new development in Whitby (especially West Whitby), and the Town requires flexibility in assigning Officers to high-demand areas outside of core office hours (evenings, early mornings, and weekends). Resident demands are increasing for enforcement, and the current service level will continue to slip without this position.

Also, the proposed part-time Parking Officers will supplement the existing part-time Parking Officers in order to protect against slipping service levels. Existing staff are generally scheduled for school enforcement and evenings for parking adjacent to municipal parks. Additional part-time Parking Officers will provide flexibility for additional focused park enforcement on weekends, particularly the Waterfront area, as well as for special events.

### **Consequences of not funding this request:**

Currently, due to a lack of Officers, coupled with municipal growth, enforcement response times are slipping beyond the Town standard for parking enforcement, especially in relation to evening and weekend support. There is also an enforcement gap as a result of development in the new West Whitby area, which leads to existing Officers stretching their enforcement areas beyond what is sustainable, and also creating response time delays. The Town may be subject to overtime costs if the full time staff are required to work for special

events and evening/weekend enforcement requests, which would result in costs higher than retaining part-time Parking Officers.

An analysis of contracted parking enforcement costs (based on an existing Town contract with the successful vendor through a competitive procurement process), indicates that directly employed part-time Officers are roughly a similar cost (Band C, Part-Time Collective Agreement - \$22.95/hour full-rate vs. \$22.50/hour contracted). However, directly employed staff are more likely to stay working within the Town, have an understanding of local trouble spots, provide better and more reliable assistance with any prosecutions, and are generally more reliable to call upon for assistance. In addition, as a Town employee, the part-time Parking Officer will be able to conduct more effective enforcement, as the Officer will have access to MTO confidential information, which a contractor would not be able to obtain.

**Savings and/or additional revenues:**

Positions are fully self-funded from parking ticket revenue.

**Impact:**

	Annual	2020 Impact	2021 Impact
Parking Violation Revenue	(\$74,189)	(\$74,189)	\$0
Part Time Salaries, Wages & Benefits	\$68,189	\$68,189	\$0
Other Operating Expenses	\$6,000	\$6,000	\$0
Net Request Impact - Growth	\$0	\$0	\$0

## **Decision #10 By-law and Animal Services Supervisor (FTE = 1.00)**

Implementation Date: 06/01/2020

Department: Legal and Enforcement Services

Division: By-law and Animal Services

### **Function of Role:**

Reporting to the Manager of Enforcement Services, the Supervisor of By-law and Animal Services supports the Manager and the Town's enforcement objectives, and is responsible for the effective and efficient daily operation, administration and supervision of By-law Services, Animal Services, and the Whitby Animal Services Centre.

Functions for this role include, but are not limited to:

- Interpreting and communicating by-laws and provincial legislation in response to resident inquiries and staff questions.
- Providing direction and advice to outside agencies, senior staff, employees, and the public regarding enforcement, inspection procedures, and the application of by-laws.
- Ensuring a reasonable prospect of conviction when by-law charges are commenced, and to represent the Town in court competently.
- Monitoring and reviewing fleet requirements, including the need for repairs and replacement of by-law enforcement and animal care vehicles.
- Providing support to the Town's Property Standards Appeal Committee and Animal Services Appeal Committee.

Supervising a team of staff (inside and outside core Town operating hours), including: hiring, training, scheduling, coaching, evaluating and disciplining full and part time staff in two locations (as well as on-the-road staff) in a unionized environment, including organizing shift work and 7-day schedules to ensure appropriate coverage for enforcement and shelter services, on both a short term and long term basis.

### **Why this request is necessary:**

This position is necessary to address municipal growth, slipping service levels, alleviate management workload issues, and to provide the necessary support to municipal law enforcement officers in increasingly complicated and demanding by-law enforcement matters. Increased Council demand for required by-law development and policy work from existing management means less time spent on supervision and support of front-line staff.

There is a current lack of sufficient supervisory personnel to assist municipal law enforcement officers, including addressing after-hours issues. This creates a significant gap in management supporting front-line workers, which has led to decreasing service levels for residents. The current lack of supervision also creates an inability for the Manager of Enforcement to properly respond to overarching policy situations that require analysis, by-law changes and Council reporting, and has resulted in a service level decrease in the proper and timely handling of sensitive issues.

Also, as the municipality continues to grow, including in the West Whitby area, there is an increased need for management support to ensure that inspections and investigations are carried out in a timely manner, and to ensure that resources are properly deployed.

**Consequences of not funding this request:**

Currently, due to a lack of Enforcement Division personnel, coupled with municipal growth, enforcement response times have slipped from the Town-standard 2 business days to 3-5 business days. Any further reduction would create a negative public impact and could result in “routine” by-law enforcement calls slipping beyond this standard as staff attempt to triage situations by prioritizing urgent public safety issues. Both management and front-line staff are needed to address this issue.

In addition, without this position, staff burnout and case management errors will occur, which will lead to increased absences and mistakes in prosecution, undermining the Town’s enforcement efforts and decreasing resident confidence in the service.

All of the Town’s enforcement divisions (By-law, Animal, and Parking Services) have been amalgamated to address the need to provide consistent enforcement services across the community, provide cross-functional support, and modernize our procedures. This merger has assisted with, but not eliminated, the need for proper supervisory services.

When the previous Animal Services Supervisor position was converted to an Associate Solicitor position in 2017, it deferred – but did not eliminate – the need for proper supervision of this group given the greater need for assistance in Legal Services. With the increasing demand for enforcement services in the community, current management staff are stretched beyond their capacity. Also, the merger of Parking Services with our other enforcement services groups has highlighted the lack of investment in enforcement services generally within our organization, which results in response delays to the public.

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$136,248	\$136,248	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact – Growth	<b>\$139,248</b>	<b>\$139,248</b>	<b>\$0</b>

## **Decision #11 Municipal Law Enforcement Officer (FTE = 1.00)**

Implementation Date: 06/01/2020

Department: Legal and Enforcement Services

Division: By-law Services

### **Function of Role:**

Reporting to the Supervisor of By-law and Animal Services (new position), the Municipal Law Enforcement Officer is responsible for ensuring compliance with the Town's by-laws using a number of tools, including education, compliance letters, investigation/enforcement, and assisting with prosecution.

Functions for this role include, but are not limited to:

- Compliance and enforcement of municipal by-laws (excluding animal-related by-laws).
- Conducting investigations into potential by-law violations consistent with established investigatory practices.
- Liaising with other law enforcement agencies to ensure compliance with municipal by-laws.
- Responding professionally and appropriately to public complaints in emotionally-charged situations, and providing public education regarding by-law requirements.
- Electronic complaint tracking and file management.
- Providing testimony and assisting the municipal prosecutor with matters before the Provincial Offences Court.

Assisting the Property Standards Appeal Committee regarding enforcement action taken under the Town's Property Standards By-law.

### **Why this request is necessary:**

This position is necessary due to development growth and complexity of by-law services enforcement issues, as well as slipping service levels due to increased demand. Current service levels do not account for new development in Whitby (especially West Whitby), and current Officers are carrying workloads well beyond the municipal comparator standard, and beyond what they can effectively respond to. Resident demands are increasing for enforcement, and the current service level (which is already below the Town standard) will continue to slip without this position.

### **Consequences of not funding this request:**

Currently, due to a lack of Officers, coupled with municipal growth, enforcement response times have slipped from the Town-standard 2 business days to 3-5 business days. There is also an enforcement gap as a result of development in the new West Whitby area, which leads to existing Officers stretching their enforcement areas beyond what is sustainable, and also creating response time delays.

Any further service level reduction would create a negative public impact and could result in "routine" by-law enforcement calls slipping beyond this standard as staff attempt to triage situations by prioritizing urgent public safety issues.

In addition, without this position, staff burnout and case management errors will occur, which will lead to increased absences and mistakes in enforcement. In turn, this will undermine the Town’s enforcement efforts, demoralize front-line staff, and decrease resident confidence in this service.

A part-time Officer will be more costly, as it will involve two part-time Officers to provide the necessary service level coverage of one full-time officer. One full-time Officer also allows for consistent and experienced assistance for evening and weekend enforcement (e.g., at Heydenshore Park) when required. Contracted by-law enforcement is not effective or efficient in delivering this service given the size of the municipality, the complexity of issues, and the need for resident engagement.

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$99,573	\$99,573	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact – Growth	<b>\$102,573</b>	<b>\$102,573</b>	<b>\$0</b>



## Staff Complement

### Legal and Enforcement Services

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Legal Services	4.00	0.00	0.00	0.00	
Enforcement Services	19.00	3.43	2.00	1.20	1,2,3,4
<b>Legal and Enforcement Services Total</b>	<b>23.00</b>	<b>3.43</b>	<b>2.00</b>	<b>1.20</b>	

#### Notes:

FTEs were adjusted to reflect changes throughout the year

- (1) Reallocation of Parking Services from Public Works department to Legal and Enforcement Services department

#### Proposed New Positions

- (1) Includes decision item #11 Municipal Law Enforcement Officer
- (2) Includes decision item #10 By-law and Animal Services Supervisor
- (3) Includes decision item #9 Part-time Parking Enforcement Officers

Pages 115 to 116 have not been included as they are not currently in an accessible format.

# Corporate Services

## Department Overview

The Corporate Services Department is primarily responsible for the provision of internal services to the Corporation. Some external services are also provided primarily through Taxation and Town Property.

## Key Services

### Financial Planning and Risk Management

Team of professionals leading processes and provide advice related to:

- Budget development and ongoing monitoring and long range financial planning in order to enable informed decision making on balancing service delivery with affordability both in the short term and long term; and
- Incorporating risk management into decision making by supporting various risk mitigation initiatives, including ensuring adequate insurance coverage, funding for risk programs, promoting appropriate risk transfer or risk reduction strategies

### Treasury Services

Responsible for accounting, accounts payable and receivable, income investment, internal control and financial statements/reporting

### Purchasing Services

Provide centralized services for the procurement of goods, services and construction

### Taxation

Manages billing, collecting property taxes and assessment base management

### Town Owned Property

Manages the acquisition and disposal of Town property, other property related matters and administers leases to third parties.

### Technology and Innovation

Provides design and development of the Town's information systems and e-technologies. The division provides computer-based technology and associated support services to Town staff and is committed to building a technological infrastructure to support the organization and increasing the manageability and understanding of technology.

## Corporate Initiatives

Responsible for leading and executing strategic projects that support the departments and customer service including implementing process improvements and managing the resulting change.

## Contribution to Mission

The Corporate Services Department supports departments within the Town of Whitby in carrying out Council's key objectives and the Town's business operations by providing the tools, technology and financial resources needed for service delivery, both now and in the future. Corporate Services includes internal services to facilitate delivery of services to the public by other departments as well as direct services to the public.

## 2018 Community Survey

Fiscal sustainability in the short and long term demonstrates fiscal responsibility and 81% of residents feel they are getting good or very good value for their tax dollars. Modernizing the Town's technology infrastructure and processes will continue to enhance customer service and community engagement priorities identified in the survey.

## 2019 Accomplishments and Successes

### **Strategic Priority 1: People – We will foster an inclusive environment where employees can experience job satisfaction and rewarding careers.**

The Corporate Services team were heavily involved in Project Management and Technology aspects of office renovation projects in 2019 with the renovations at Town Hall, renovations at the Operations Centre including setup of temporary locations and the additional offices that are part of the Garden Street Branch Office.

The renovations provided an opportunity to locate entire workgroups together for team building and efficiencies. Wherever possible, additional workstations were provided for anticipated future growth, as well as some "hoteling" spaces at Town Hall for staff visiting from other offices.

In many cases, staff were provided with updated office furniture / workstations that are consistent with their peers.

Additional meeting rooms were constructed and made available for reservation by all staff, providing better facilities and tools for collaboration.

The new telephone system BTC was rolled out to most staff locations and there was implementation of more mobile work tools.

Corporate Services is continuing to invest in staff through professional development for both technical and softer skills.

Staff at all levels are involved in various training opportunities. This is especially important in areas where change and dealing with change will have a significant impact both on the service area as well as the Town. Understanding the key role of technology and the need to

support modern technologies through modern operational practices, the Technology & Innovation Services division has put an extensive program together to further develop their skills and knowledge.

The Corporate Services team have representatives on a number of internal committees that provide an opportunity for employee growth and development. These committees include:

- Accessibility Working Committee
- Amanda Core Team
- Asset Management Committee
- Business Plan Team
- Cityworks MOC Committee
- Community Engagement Strategy Committee
- Continuous Improvement Framework Team
- Culture Team
- Forms Standardization Committee
- GIS Core Team
- Healthy and Safety Committee
- JIQ Union and Non-union Committees
- Policy Review Committee
- Records Management Committee
- Social Committee
- Special Events Review Committee

In addition, several staff participate on external committees and boards that provide growth and development opportunities for the individual, as well as promote professional opportunities for the Town while protecting the Town's interests. These committees include:

- Durham Municipal Insurance Pool (DMIP)
- Durham Purchasing Cooperative
- Groveside Cemetery Board
- Municipal Finance Officers Association of Ontario (MFOA)
  - Provincial Professional Association Research Committee
  - Reserves and Investments Committee
  - Advisory Committee related to Bill 108 and the Community Benefits Charges (CBC)
- Municipal Information Systems Association (MISA)
- One Investment Board member and Chair
- One Investment Founding Members Committee
  - Staff were recognized with the 2019 MFOA Leadership Award due to the work undertaken in relationship to the Prudent Investor Standard
    - Project Management Institute (PMI) Durham Highlands Chapter

Staff within Corporate Services have been asked to speak at various functions and facilitate sessions at conferences such as the MFOA and MISA.

TIS was selected by the Municipal Information Systems Associations (MISA) to present at their conference. These sessions focused on enhancements that Whitby has undertaken to modernize the operations, security posture and infrastructure as the Corporation moves forward on the identified action items listed in the Corporate IT Strategic Plan.

## **Strategic Priority 2: Organization – We will be a high performing, innovative, effective and efficient organization.**

The Corporate Services team provided significant support of the Corporate Strategic Plan through co-leading the development of the Business Plan Process. The department provides advice across the Corporation to assist with decision making, procurement, financial planning, risk management, the application of technology and prioritizing common goals while contributing to a high performing organization.

### **Technology & Innovation Services**

The division has restructured to better align services based on the Corporate Information Technology Strategic Plan (CITSP). Recruitment and onboarding of new staff occurred during 2018 and into 2019 in order to meet the goals of the CITSP. Roles and responsibilities were documented through the creation of a RASCI model – Responsible, Accountable, Supportive, Consulted and Informed.

The Technology Transformation Team (T3) Committee was created to evaluate requested projects and rate according to importance and urgency.

In 2019, significant effort has been put on Foundational Upgrade and Security Improvement projects, included as Phases 1 and 2 in the CITSP.

Foundational Upgrades include:

- New network monitoring tool to provide timelier and better visibility of the network performance. This helps to ensure that the network remain operational, assesses network performances and identifies potential issues.
- Disaster Recovery Project involves the identification and categorization of critical applications used for business functions and delivery of services.
- Replacement of systems and technology that were out of support and/or at end of life status.
- Operational changes designed to improve how technology projects are planned, implemented, supported and upgraded.

Security Improvements include:

- Upgrade of numerous technologies to current version to address known security vulnerabilities.
- Assisted with the implementation of Card Access security tools to control and monitor access into restricted workspaces.
- Readied the technology environment for expansion to cloud based computing services.
- Performed in-depth security vulnerability assessments.

Phase 3 of the CITSP focuses on modernization and Q4 of 2019 and throughout 2020 will include additional efforts, including:

- Refreshes / replacements of Technology devices (PCs, Laptops, Printers, Cell phones, Access Points, etc.)
- Financial tools modernization, required to prepare corporation for transition to new ERP technologies
- Business Process mapping and leaning processes

### Financial Planning & Risk Management

The 2019 Budget included increased communication and education opportunities for new Council members regarding Long Range Financial Plan (LRFP) and was approved within policy, timelines and target established by Council.

Brought forward 15 new/updated Financial Planning Policies which were all approved by Council.

Provided 3 Quarterly Projections/Reserve and Reserve Fund forecast reports as required by policy to identify pressures and opportunities and recommended courses of action.

- This process for instance identified funding opportunities for Council approved initiatives (e.g. Durham College \$1M expansion funding commitment, Corporate Development Reserve funding).
- This year a particular focus included collaborating with HR staff to develop and refine manual tools to forecast human resource related pressures/opportunities due to the lack of an HRIS system and this being one of the significant sources of variance from budget.

Analysis of the Development Charges Act (DC) changes and new Community Benefits Charge (CBC) as part of Bill 108 Legislation and proposed Regulation guidelines introduced in 2019.

- Staff have worked with both MFOA and the Town's DC consultant to review the proposals and model scenarios in order to provide feedback on potential impacts/ unintended consequences to the province's consultant developing the new CBC methodology/framework and through the formal request for comments by August 21 to the Ministry of Municipal Affairs & Housing (MMAH.)
- Staff have also initiated a DC/CBC study in order to be prepared for the January 1, 2021 proposed prescribed transition date.

Co-lead with Strategic Initiatives the implementation of the Town's Corporate Strategic Plan through the development of a new Business Planning process and report including an annual update of the LRFP and annual departmental Work Plans to guide the development of the operating and capital budgets.

Co-ordinated corporate insurance renewal process including assisting staff across the corporation with updating insurance renewal listings/applications prior to DMIP deadline and reviewing optional insurance coverages including new Library Archives coverage.

### Purchasing Services

Creation of a new Procurement Policy and Procedures that modernizes the procurement process responds to new legislation and balances efficiencies and appropriate financial controls.

A focus on communication to external vendors and internal staff to focusing on the procurement process.

- Worked closely with Corporate Communications staff to create a formalized communication package including a How to do Business brochure for vendors, professional internal and external presentations.

- This has, and will continue to be used to communicate to the vendor community through venues provided by the Whitby Chamber of Commerce members, the BIA, 1855, and the Business Advisory Centre of Durham.
- The user guide templates created will be used to provide effective and simplified internal and external training initiatives.

Notice of Project portal update provides increased efficiency for the tracking and managing of Procurement projects. The update includes modification of paper processes to online formats.

Purchasing Services has worked closely with Legal Services and Departmental staff to effectively respond to the new legislated requirements of the Construction act and prompt payment legislation.

Successful initiatives were undertaken to provide increased efficiency including the New Vendor Registration process; and update and modernization of the procurement Terms and Conditions; collaboration with Town staff to create a Corporate Vendor Performance and Dispute resolution process.

### **Treasury Services**

Internal Control framework established with procedure development and training.

Updated delegation of authority for approval purposes.

Research and background development to move to Prudent Investor status.

### **Corporate Initiatives**

Co-leading the Whitby Civic Centre project which progressed into Public Consultation in 2019 with a public survey, public open houses, stakeholder consultation and a staff open house.

### **Revenue**

- Maintain focus on timely collection efforts and assessment base management.

## **Strategic Priority 3: Customer – We will provide a consistent, optimized and positive customer service experience.**

Corporate Services conducted an internal customer satisfaction survey in spring 2019 to help define areas of focus for continuous improvement of service delivery.

Corporate Services undertook a process review of the Procurement-To-Pay process with affected departments and focused deliverables on high impact and achievable results. This review will be important as background information for the Enterprise Resource Planning (ERP) project.

### **Technology & Innovation Services**

Introduced a new Project Intake process to consolidate and prioritize requests to provide consistent documentation, assignment and coordination of tasks. (75 major projects have been completed so far in 2019 and 25 projects are currently in flight.)

Implemented new cybersecurity and phishing training tools to enhance staff's security skills.



### Financial Planning & Risk Management

Risk management training including:

- Drones and the Legalization of Marijuana
  - Fraud Prevention and Fraudulently Induced Transfers
  - The New Construction Act
  - Preparing for Examinations for Discovery
  - Managing Risk in Construction Contracts
  - Cyber Security Seminar
  - Driver Training
- Facilitation of risk management programs including reviewing agreements, coordinating with staff additional insurance coverages for events and programs, conducted 2 risk inspections and reviewed claims for lessons learned opportunities.

Collaborated with partners in HR to offer Budget and Quarterly projection training through the Town's Learning Management System tool. Using the LMS tool formal evaluations were conducted and the team earned ratings of 4.8 out of 5.0.

### Purchasing Services

External education sessions for BIA and Chamber of Commerce about how to do business with the Town.

Expansion of the use of new registries to streamline common purchases (plumbing, electrical, storm sewer and consulting.)

Standardization of templates, new vendor set up, RFP committee process and instructions.

Staff are ensuring the Town balances fair and open tendering with the ability to deliver service by updating purchasing policies, processes and strategies to create efficiencies.

### Corporate Initiatives

- Collaborative design of workspaces for staff through the Town Hall Renovations project to ensure that requirements of each workgroup were considered.
- The creation of additional meeting rooms and hoteling spaces at Town Hall provides more flexibility for staff visiting from other offices.

### Revenue

- Managed reassessment impacts and help to educate the new Council as well as the public.
- Worked with Municipal Property Assessment Corporation (MPAC) on Assessment Based Management, both for assessment appeals as well as the timely assessment of new homes and growth.
- Completed the Vacancy Rebate Program for all outstanding applications and final year applications; all outstanding items and appeals have been settled.
- Updated the Low Income Seniors and Disabled Home Owner rebate program.

## 2020 Priorities (Projects and Initiatives)

### COMMUNITY BUILDING

Name of Project	Description
Whitby Civic Centre Project	The 13-acre site located at 575 Rossland Road East will be the site of the new municipal headquarters that will be an innovative and sustainable community hub for all. By 2031, Whitby population is expected to grow by an additional 70,000 residents. The headquarters will feature growth space for staff and include public amenities for recreation and culture purposes. Corporate Initiatives is co-leading this project with Facilities

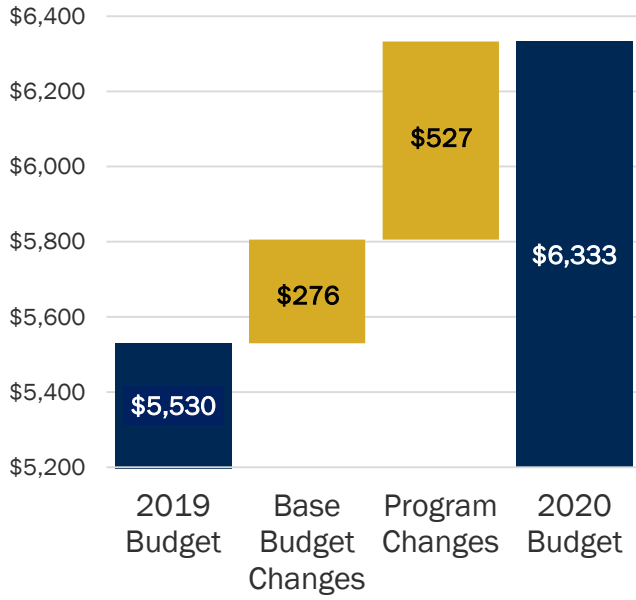
### EFFECTIVE GOVERNMENT

Name of Project	Description
Business Plan Process	Co-lead the first progress report on 2020 Business Plan (BP) and update of BP for 2021 to 2023
Business Planning Software	To support the Business Plan Process, implement Business Planning and Portfolio management solution that is secure, robust and meets corporate business requirements. This initiative requires the collection of corporate business requirements, the selection and procurement of a suitable technology solution and the implementation and configuration of that solution.
New Legislation for Development Charges (DC) and Community Benefits Charges (CBC)	Lead the corporate project to develop processes regarding DC and CBC; study, analyze and minimize financial impacts on the organization
Long Range Financial Planning (LRFP)	Complete annual LRFP update as part of Business Plan (will be done as part of DC/CBC project given Hemson is consultant on both)
Internal Control and Financial Reporting Risk Management	Research new Public Sector Accounting Standards, develop and execute plan and processes to meet audit and financial reporting requirements
Prudent Investor Status	Initiative for expanding investment opportunities to maximize investment returns to the Town. Requires research, background and developing forecasts. Collaborate with ONE Investment and other founding municipalities to transition to Prudent Investor status.
Purchasing Policy and Procedures	Roll out new policy and procedures including Town-wide training program

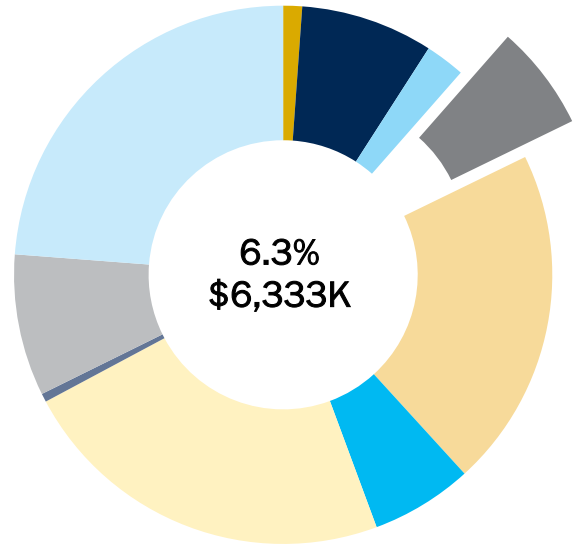
Name of Project	Description
Procurement Education Plan	Continue to provide information in various formats; client and buyer training; create multi-level program for all levels of users; continue to market outside to vendors on how to do business with the Town
Reassessment for year 2020	2020 is the next province wide reassessment from Municipal Property Assessment Corporation (MPAC). Town Staff will need to analyze this reassessment to help understand the impacts to the Town and our property owners as well as assisting with communication to Council and taxpayers.
IT Governance	Development of new policies, procedures and government practices required to effectively manage the evolving technology platform.
Business Solution Modernization Initiatives	This initiative deals with the ongoing modernization of core business solutions.
Business Productivity Modernization	Ensures that the corporation has modern business productivity tools that are secure, robust and meets corporate business requirements. This is a foundational element in the digital government service delivery framework.
Digital Literacy Education	Prepare staff for the transition to a digital government platform. This initiative is designed to support the corporation through the digital transformation by enhancing user skills and knowledge, increase their understanding and readiness for the pending technology changes.
Infrastructure Modernization	Ensures that the corporation has secure, sustainable and robust infrastructure necessary for the evolving corporate business requirements.
Security Enhancements	Continuous improvement of security tools, services and practices designed to enhance the Town's overall security posture.
Telephone System Modernization	Ensures that the corporation has modern communication tool that is secure, robust, in support and meets corporate business requirements.
Microsoft Enterprise Agreement	The negotiation of a new 3-year Microsoft Enterprise Agreement to confirm license compliance for all Microsoft Software.
Disaster Recovery Solution Implementation	The selection and implementation of a new DR Solution that will protect critical core technology solutions and services.

Name of Project	Description
Enterprise Resource Planning (ERP) System Implementation	Ensures that the corporation has financial and HRIS solutions that are secure, robust and meets corporate business requirements. This planned, multi-year initiative includes the replacement of multiple systems with an integrated ERP solution that facilitates the flow of information across the Town; enables staff to have more holistic view of the organization to better support informed and timely decision making related to financial, asset and human resource management.
2021-2023 Corporate Information Technology Strategic Plan (CITSP) & Digital Strategy	Ensure that the corporation is investing in the right types of technologies needed for the next stage of service delivery from 2021 through 2023. The creation of a new 3-year CITSP will build on the current plan to guide understanding of the key initiatives that are necessary at the next stage in the digital transformation journey.
Geographic Information Systems (GIS) Modernization	Ensures that the corporation has a modern GIS solution that is secure, robust and meets corporate business requirements.
Audit & Accountability Fund (AAF) Project	Ensures that the Town is meeting the Provincial funding requirements and supports the digital government service delivery initiative. Province has provided funding for the Town of Whitby to undertake an assessment process to identify modernization opportunities to reduce costs, improve efficiency, provide better services and enhanced citizen engagement tools through the use of the Town's Geographic Information Systems (GIS).
Energy Management Software	Provide an energy management solution that is secure, robust and meets corporate business requirements.

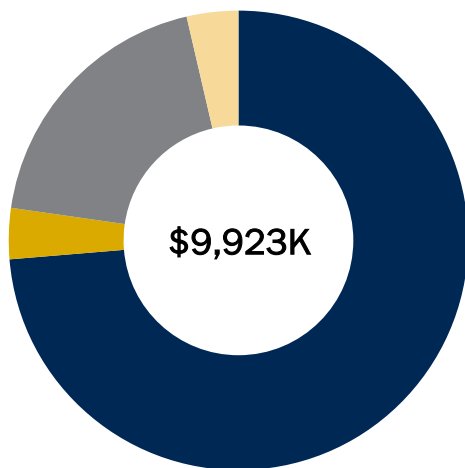
Budget Change



Department as a % Tax Levy

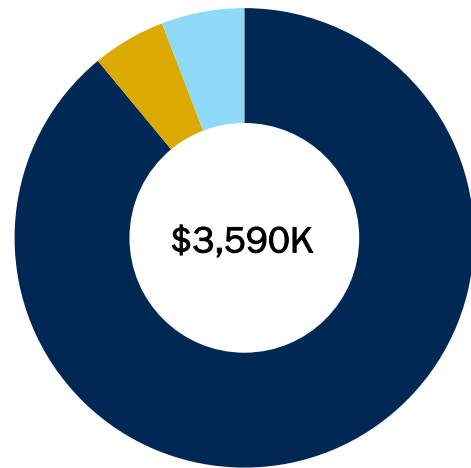


Expenditures



- Salaries, Wages & Benefits \$7,311K
- Building Related Costs & Utilities \$356K
- Purchased Services and Supplies \$1,896K
- Administrative Costs \$360K

Revenue



- Program Revenues, Fees and Fines \$3,195K
- Miscellaneous Revenue & External Recoveries \$186K
- Transfers from Reserves & Internal Recoveries \$209K

## Operating Budget

Financial Account Category Followed by Division (\$ in 000's)	2019 Budget	Base Budget Changes		Program Changes		2020 Budget
		Prior Decisions	Inflation	Other Changes	Decision Items	
<b>Revenues</b>						
Program Revenues, Fees and Fines	(\$2,905)	\$67	(\$66)	(\$291)		(\$3,195)
Miscellaneous Revenue & External Recoveries	(\$183)	\$2	(\$10)	\$5		(\$186)
Transfers from Reserves & Internal Recoveries	(\$69)	(\$73)	\$1	(\$68)		(\$209)
<b>Total Revenues</b>	<b>(\$3,157)</b>	<b>(\$4)</b>	<b>(\$75)</b>	<b>(\$354)</b>		<b>(\$3,590)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	\$6,344	\$67	\$255	\$152	\$492	\$7,311
Building Related Costs & Utilities	\$326	(\$5)	\$16	\$20		\$356
Purchased Services and Supplies	\$1,689	\$30	(\$5)	\$83	\$100	\$1,896
Administrative Costs	\$329		(\$3)	\$19	\$15	\$360
<b>Total Expenditures</b>	<b>\$8,688</b>	<b>\$92</b>	<b>\$263</b>	<b>\$274</b>	<b>\$607</b>	<b>\$9,923</b>
<b>Net Operating Budget</b>	<b>\$5,531</b>	<b>\$88</b>	<b>\$188</b>	<b>(\$80)</b>	<b>\$607</b>	<b>\$6,333</b>
<b>Finance</b>						
Finance	\$1,166	(\$6)	\$109	(\$139)	\$229	\$1,360
Town-owned Property	(\$324)	\$64	(\$60)	(\$63)		(\$384)
Technology and Innovation	\$4,457	\$30	\$231	\$122	\$378	\$5,218
Corporate Initiatives	\$231		(\$93)			\$139
<b>Net Operating Budget</b>	<b>\$5,530</b>	<b>\$88</b>	<b>\$187</b>	<b>(\$80)</b>	<b>\$607</b>	<b>\$6,333</b>

Note: Numbers may not add due to rounding

### Explanation of Changes:

#### Base Budget Changes:

Prior decisions and inflationary increases – \$275K

#### Program Changes:

##### Growth – (\$54K)

Increased volume of tax penalties (\$140K), offset by a reduction in tax certificates \$5K.

Increased rental income for Gordon/Scadding Sales Office (\$14K), Metrolinx (\$16K), and increased Bell Mobility requirements (\$31K)

Remuneration and benefits for new Financial Analyst position \$136K approved on CS 47-19 offset by 50% recovery from capital projects (\$68K) as approved on CS 47-19.

Increased software and IT maintenance contract requirements \$62K for new solution backup tool, new ESTI ELA, and Microsoft true up.

Increased seminars, conferences and education costs \$12K to support staff development.

**Service – (\$42K)**

Change in fees for tax billing for mortgage companies (\$88K) as approved in the Update to the Consolidated Fees and Charges By-law CLK 14-19.

Restructuring of Parking Services resulting in remuneration and benefits for 0.2 Cashier being reallocated to Taxation Services \$16K.

Increased telephone costs \$20K for new telephone system.

Software and IT maintenance contracts savings (\$38K) as part of service changes from the Digital Strategy (CS 79-17).

New software and IT maintenance contracts for a business planning tool \$25K, environmental sustainability tool \$8K, performance metrics solution \$5K and a video conferencing solution \$10K.

**Capital – \$36K**

Increased software and IT maintenance contract requirements \$36K for various departmental based applications including Tablet Command, Engagement Tool, Mind Manager, Atlassian, Cludo, Better Impacts, FormStack, GitHub, TechSmith, Bomgar, Publita, RecruitRight, LMS, Intranet, KnowBe4, etc.

**One-time Items – (\$22K)**

One-time revenues and expenses related to temporary lease of 508 Colborne St. W. for 6 months (\$3K).

One-time cost of replacing 8 mobile devices \$6K.

One-time expected software and IT maintenance contracts savings (\$25K) due to delay in projects in 2020.

**Decision Items**

Request		FTE	Ongoing Annual Tax Based Impact \$	2020 Tax Based Impact \$	2021 Tax Based Impact \$
<b>Position Related Requests:</b>					
Corporate Services					
12	Business Analyst – ERP	1.00	\$139,248	\$139,248	\$0
13	Senior Network Analyst – ERP	1.00	\$139,248	\$139,248	\$0
14	Accounting Analyst	1.00	\$102,560	\$102,560	\$0
15	Purchasing Clerk	1.00	\$76,210	\$76,210	\$0
16	Accounts Payable Clerk (Convert from PT to FT)	0.31	\$50,201	\$50,201	\$0
<b>Non-Position Related Requests:</b>					
22	IT costs for new positions		\$100,000	\$100,000	\$0
<b>Total Requests</b>		<b>4.31</b>	<b>\$607,467</b>	<b>\$607,467</b>	<b>\$0</b>

## **Decision #12 Business Analyst - ERP (FTE = 1.00)**

Implementation Date: 05/01/2020

Department: Corporate Services

Division: Technology and Innovation Services

### **Function of Role:**

Business Analyst (BA) is responsible for playing a central role in aligning the needs of business units with the corporate strategic direction and capabilities delivered by the Technology and Innovation Services (TIS) division. The Business Analyst (BA) is a bridge between the business units and the Technology Information Services (TIS) department in the support of project delivery and improving business operational efficiencies. BA will be responsible for: leading the development of business analysis plans that implement advanced strategies for gathering, reviewing, analyzing and refining user requirements and business processes; eliciting user requirements, developing and refining requirements, building business process models, creating quality/test documentation used to support and drive the goals of the business analysis plan, project or TIS initiatives; acting as a liaison between departments to proactively identify and bring strategic initiatives from concept to implementation ensuring service excellence; supporting and providing leadership in delivering large corporate technology investment projects from an idea to solution acceptance and project closure; and providing a strong technical background and familiarity with processes and services delivered by Information Technology departments within the public sector.

### **Why this request is necessary:**

The ERP project is a transformative technology that will replace up numerous currently used technology solutions. Each of these solutions that are replaced support numerous business processes. A full understanding of the business requirements for all of the business processes, technology solutions and staff actions need to be documented. The BA role will be tasked with the identification and documentation of these key process maps, technical requirements and user requirements. These pieces of information are required in order to procure the new ERP solution.

### **Consequences of not funding this request:**

ERP process will run slower as a result. This will lengthen the implementation timeline for the ERP.

Hire contractor staff. However, the corporation risks periodically losing these temporary staff which will add security risks and potential delays to the project.

### **Savings and/or additional revenues:**

N/A



**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$136,248	\$136,248	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact - Service Level	<b>\$139,248</b>	<b>\$139,248</b>	<b>\$0</b>

**Decision #13 Senior Network Analyst - ERP (FTE = 1.00)**

Implementation Date: 05/01/2020

Department: Corporate Services

Division: Technology and Innovation Services

**Function of Role:**

Senior Network Analyst's role is to design, build, and implement secure network systems across the enterprise. This includes planning, developing, installing, configuring, maintaining, supporting, securing and optimizing all local and wide area network connections, corporate servers, associated software, and communication links. This role will also troubleshoot network performance and security issues, as well as analyze network traffic and provide capacity planning solutions. The Senior Network Analyst will include involvement in the implementation of new security solutions, participation in the creation and or maintenance of policies, standards, baselines, guidelines, and procedures as well as conducting vulnerability audits and assessments.

**Why this request is necessary:**

This role is required to deal with security of the ERP, CRM and security of APIs to interconnect with existing town business solutions. Most modern cloud based technologies require different types of security tools, security practices and secure interconnections that are much different from the security practices and tools used for on-premise technologies that the Town has been using in the past. This transition requires different types of skills and additional knowledge. The role will be needed to correctly secure these modern technologies.

**Consequences of not funding this request:**

ERP process will run slower as a result. This will lengthen the implementation timeline for the ERP and increase the level of risk for the Corporation. These new technologies will not be secured and the ongoing security monitoring will not be possible.

Hire contractor staff. However, the corporation risks periodically losing these temporary staff which will add security risks and potential delays to the project. These will create security gaps for the Town's ERP data.

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$136,248	\$136,248	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact - Service Level	<b>\$139,248</b>	<b>\$139,248</b>	<b>\$0</b>

## **Decision #14 Accounting Analyst (FTE = 1.00)**

Implementation Date: 10/01/2020

Department: Corporate Services

Division: Treasury Services

### **Function of Role: Accounting Analyst**

To provide oversight and compliance of financial and related control policies and procedures as it relates to two new PSAS Standards which come into effect for fiscal years beginning on or after April 1 2021, and to assist with the preparation of timely and accurate financial information.

### **Why this request is necessary:**

When comparing staffing levels in the five comparable municipalities, an Accounting Analyst to provide oversight and compliance of financial information is required in the Treasury function. This position is required to ensure the Town of Whitby can continue to provide useful timely and accurate financial information, both to users and public and to comply with new PSAS standards that will become effective in the next short while. The ability for staff to stay on top of accounting requirements, policy compliance, and reconciliation of accounts on a regular basis to ensure accuracy related to financial records for timely financial reporting has fallen behind due to workload. Financial activity and reporting requirements have increased as a result of a growing operation in addition to additional reporting requirements from other levels of government. Resources have not kept pace with the increased pressures for financial reporting and oversight as the Town of Whitby has grown. New services and service levels, increased financial reporting to address the requirements of a growing number of staff in the organization, implementation of electronic banking with the resulting internal control requirements, in addition to financial reporting requirements, internally and externally such as PSAB, are stretching existing staff. We are experiencing increasing requirements for overtime just to get the day to day job done at minimal levels. Month ends are not completed on a regular basis and quarterly cut offs are not meeting timeframes required by departments for reporting analysis. Internal control requires focus and policy development which has not been addressed fully. Lack of depth in the Treasury area is growing concern as many staff reach 25 years or more of service. If one of number of key individuals retire or get sick there is no capacity to address the gap in existing expertise. The ability to provide accurate and timely financial information will continue to decline if additional resources are not available to address workload, and new requested will be delayed.

### **Consequences of not funding this request:**

Under PSAS 3280 Asset Retirement Obligation ARO the Town will be required to determine if there are legal obligations associated with the retirement of tangible assets and to estimate and record that liability. This standard is designed to improve consistency in accounting for these costs across the Public Sector and provide users and decision makers with better information regarding the full cost of a tangible asset. PSAS 1222 Financial Instruments. This standard will have a major impact on the Town's financial reporting, including extensive

disclosure requirements in the financial statements. While there are many aspects to this standard, the most challenging will be the identification and valuation of certain financial instruments which will now have to be recorded. In order to identify these instruments it is essential that a complete repository of Town agreements be available in order to allow staff to review and assess the potential financial reporting requirements.

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$99,560	\$99,560	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact - Growth	<b>\$102,560</b>	<b>\$102,560</b>	<b>\$0</b>

**Decision #15 Purchasing Clerk (FTE = 1.00)**

Implementation Date: 06/01/2020

Department: Corporate Services

Division: Purchasing Division

**Function of Role:**

The Purchasing Clerk is an essential role within the Purchasing Division. This role is integral to the Purchasing Division being able to provide services internally to Departments and externally from the Corporation to the vendor community. Key functions include but are not limited to administration, central point of communication, new vendor set up. This role will be also be key for supporting implementation of the Procurement policy and Procedures and support for the Business Plan priorities; especially the ERP project.

**Why this request is necessary:**

In 2014 the change of the Purchasing Clerk FTE to a Buyer position was done to manage the increased workload. At that time the Clerk position was still required and was to be re-budgeted and filled in the following year (2015). Unfortunately this request w deferred. Having Purchasing staff absorb these administrative functions has been counteractive to the benefit that was achieved by transitioning this role in 2014. In addition, Purchasing Services has experienced a marked increase over the past 2 years in the number of transactions being managed for example; 70% increase in Requests for Proposal processes; 15% increase in the number of tenders; 22% increase in Purchase Orders. Purchasing Services has also been identified as a support division for the majority of the Business Plan project priorities. This position is a key role to supporting departments and enabling the Purchasing Division to better support projects identified as corporate priorities.

**Consequences of not funding this request:**

In addition to the impact on current staff and mitigation of risk, the consequence of not filling this position would translate into a decrease in the level of service Purchasing Services could provide due to the increasing workload. The resulting risk being the inability of departments who rely on those services to meet their work plans. The ERP project is a BP priority and will have a large impact on this Division with the PO system component being the single largest touch point of the ERP. This position will assist Buyers but will not, on its own, be a solution to the increased work/ projects. The Town has grown and with additional staff across the Corporation to support this growth, the expectations on Purchasing have also increased. With this role not resolved, the only option would be a reduction in the provision of services.

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$73,210	\$73,210	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact - Growth	<b>\$76,210</b>	<b>\$76,210</b>	<b>\$0</b>

**Decision #16 Accounts Payable Clerk (FTE = 0.31)**

Implementation Date: 07/01/2020

Department: Corporate Services

Division: Treasury Services

**Function of Role:**

To provide assistance with the timely processing of corporate payments for goods and services purchased by the Town including administrative processes as it relates to the Construction Act 2019

**Why this request is necessary:**

The request to convert the current part time Accounts Payable position into a full time position is needed to assist with the timely processing of corporate payments for goods and services. The Town operates a centralized payment process Accounts Payable processes invoices for goods and services, employee expense reimbursements and processes requirements for individual customer payments and reimbursements. Workloads are driven from additional purchasing requirements to support the capital program, operational services and programs, the impact of the PO system on accounts payable, and to support increased staff users and growth. When the Town implemented the new purchase order system, this created a stronger financial controls, opportunities for efficiencies through the streamlining and standardizing the purchase to payment processes, shorter cycle times from order to payment, and better accountability and transparency through and audit trail with real time reporting features. In addition the steps required to enter each invoice takes longer takes longer as each invoice must be separately input into the system and go through a number of verification steps. By converting the current part time into a full time position will address the increasing workloads in the Accounts Payable section.

**Consequences of not funding this request:**

Delays in processing of payments and excess workloads on current staff

**Savings and/or additional revenues:**

N/A



**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$81,997	\$81,997	\$0
Part Time Salaries, Wages & Benefits	(\$34,796)	(\$34,796)	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
<b>Net Request Impact - Growth</b>	<b>\$50,201</b>	<b>\$50,201</b>	<b>\$0</b>

## Staff Complement

### Corporate Services

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Administration	3.00	0.00	0.00	0.00	
Financial Planning	7.00	0.00	0.50	0.00	1,2,4
Technology and Innovation	21.35	0.00	2.00	0.00	3,5,6
Corporate Initiatives	1.00	0.00	0.00	0.00	3
Revenue Services	6.00	1.68	0.00	0.00	
Treasury Services	8.00	0.99	2.00	(0.69)	7,8
Purchasing Services	6.00	0.31	0.50	0.00	4
<b>Corporate Services Total</b>	<b>52.35</b>	<b>2.98</b>	<b>5.00</b>	<b>(0.69)</b>	

#### Notes:

FTEs were adjusted to reflect changes throughout the year

- (1) Includes new Financial Analyst ERP (3 Year Contract Position) approved in 2019 Budget
- (2) Includes 18-month temporary Financial Analyst position approved by council CS 47-19
- (3) Reallocate from Corporate Initiatives to Technology and Innovation Project Manager - ERP position

#### Proposed New Positions

- (4) Includes decision item #15 Clerk - Purchasing / Financial Planning
- (5) Includes decision item #12 Business Analyst – ERP
- (6) Includes decision item #13 Senior Network Analyst – ERP
- (7) Includes decision item #14 Accounting Analyst
- (8) Includes decision item #16 Conversion of Part-time Accounts Payable Clerk 0.69 to 1.0 Full-time

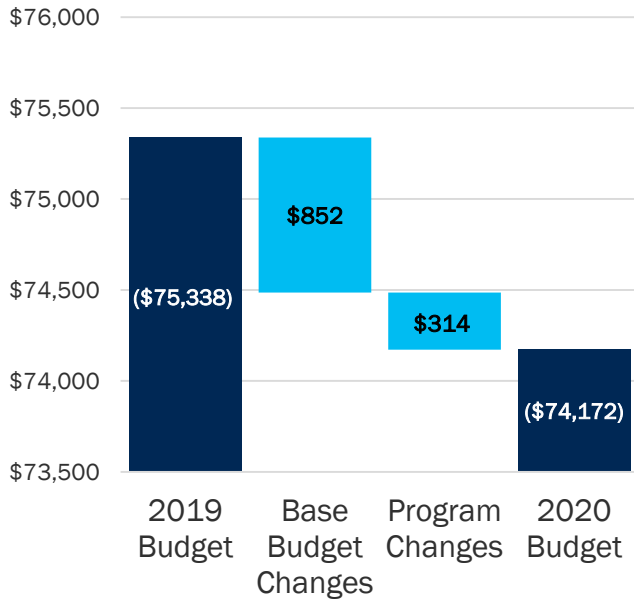
Pages 141 to 142 have not been included as they are not currently in an accessible format.

## Corporate Revenues and Expenses

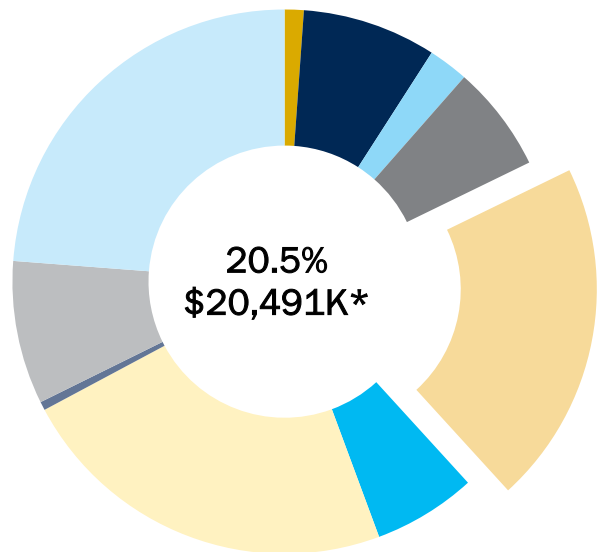
This section of the budget contains revenues and expenditures of a nature which are not tied to a specific service delivery program but do affect the entire Corporation. The primary examples include:

- Taxation Revenues and revenues of a corporate nature including Elexicon dividends and interest, Federal gas tax revenues, other investment income and amounts drawn from corporate reserves.
- Expenses pertaining to risk management and the Town's insurance program.
- Expenditures related to property tax levies such as appeals
- Funding of the Town's capital program and repayment of outstanding debt.
- Contributions to reserves, for instance Election Reserve

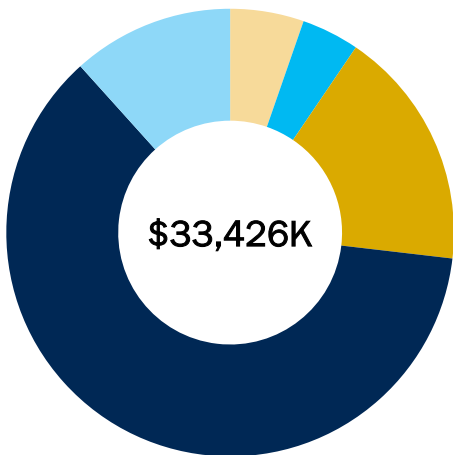
Budget Change



Department as a % Tax Levy

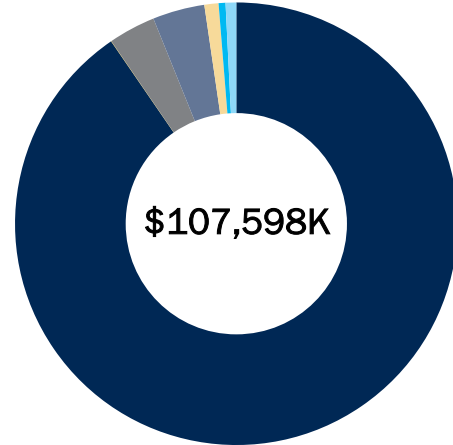


Expenditure



- Administrative Costs \$2.7M & Wage Gapping (\$1.0M) \$1,779K
- Debt Charges \$1,393K
- Growth Capital Reserve Contribution \$5,802K
- Asset Management Capital Reserves Contribution \$20,552K
- Transfers to Reserve Funds - Other \$3,900K

Revenue



- Taxation \$102,344K
- Program Revenues, Fees and Fines \$25K
- Federal Gas Tax \$3,894K
- Whitby Hydro Dividends & Interest \$4,300K
- Interest Income \$1,170K
- Other Revenues \$569K
- Transfers from Reserves & Internal Recoveries \$881K

\*Impact on the Tax Levy is calculated on the Corporate Revenue and Expenses items excluding Taxes Levied

## Operating Budget

Financial Account Category Followed by Division (\$ in 000's)	2019 Budget	Base Budget Changes		Program Changes		2020 Budget
		Prior Decisions	Inflation	Other Changes	Decision Items	
<b>Revenues</b>						
Taxation	(\$93,937)		\$7	(\$2,829)		(\$96,759)
Program Revenues, Fees and Fines	(\$120)			\$95		(\$25)
Other Revenues	(\$6,249)		\$210			(\$6,039)
Transfers from Reserves & Internal Recoveries	(\$4,947)		\$202	(\$30)		(\$4,775)
<b>Total Revenues</b>	<b>(\$105,253)</b>		<b>\$419</b>	<b>(\$2,764)</b>		<b>(\$107,598)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	(\$637)	\$300		(\$641)		(\$978)
Building Related Costs & Utilities	(\$18)		\$18			
Purchased Services and Supplies	\$4					\$4
Administrative Costs	\$2,715	(\$30)	\$67			\$2,752
Debt Charges	\$1,393					\$1,393
Transfers to Reserves and Internal Transfers	\$26,459	\$75	\$2	\$3,718		\$30,255
<b>Total Expenditures</b>	<b>\$29,916</b>	<b>\$345</b>	<b>\$87</b>	<b>\$3,077</b>		<b>\$33,426</b>
<b>Net Operating Budget</b>	<b>(\$75,337)</b>	<b>\$345</b>	<b>\$506</b>	<b>\$313</b>		<b>(\$74,172)</b>
<b>Net Operating Budget</b>						
Taxation	(\$92,838)	(\$100)	\$7	(\$2,829)		(\$95,760)
Corporate Financial Revenue/Expenses	(\$4,836)	\$370	\$295	(\$546)		(\$4,717)
Debt Payments						
Reserve and Reserve Fund Transfers	\$22,337	\$75	\$204	\$3,688		\$26,305
<b>Net Operating Budget</b>	<b>(\$75,337)</b>	<b>\$345</b>	<b>\$506</b>	<b>\$313</b>		<b>(\$74,172)</b>

Note: Numbers may not add due to rounding

### Explanation of Changes

#### Base Budget Changes:

Prior decisions and inflationary increases – \$851K

#### Program Changes:

Growth – (\$1,486K)

Increased volume of Payment in lieu for Municipal Act Hospitals and Jails (\$6K).

2020 assessment growth of (\$2,823K), representing a 3.07% increase.

Provincial Offences Act (POA) revenues reduced by \$95K to reflect historical actuals.

As per the Growth Reserve Fund Policy F050 staff are to calculate the annual contribution amount when combined with other financing strategies sufficient to pay for tax based portion of Capital Growth Projects per DC study. As per the Target Report and based on the 10 year capital forecast, this year's funding is increased by \$1,248K.

### **Capital – \$1,508K**

Each year the Town adjusts the funding to the Maintenance Reserve for the impact of inflation and new assets as per the Maintenance Reserve Policy F040. As per the Budget Target report, this year's increase represents \$889K for inflation and \$619K for new and acquired assets.

### **One-time Items – \$291K**

One-time gapping increase for single vs. family benefits (\$300K).

One-time gapping for Business Plans new positions (\$341K).

One-time transfer from reserve for Station Gallery to offset reduced revenues due to provincial labour issues with public school board (\$30K).

One-time transfer to Growth Capital Reserve Fund from net one-time revenues and savings \$289K so as not to have budget pressure in 2021 when removed..

As discussed in the budget summary, the budget includes utilizing the additional assessment growth to assist with pressures over the next couple of years through:

- One-time \$332K transfer to the Tax Rate Stabilization Reserve which will bring the reserve up to 1% of taxes levied which is considered best practice as a minimum target; and.
- One-time \$341K transfer to the Long Term Capital Finance Reserve representing the estimated gapping of Business Plan related positions.

Pages 147 to 148 have not been included as they are not currently in an accessible format.



## Total Corporate Reserve and Reseve Fund Budgeted Transfers

Note: Numbers may not add due to rounding.

(\$ in 000's)	2019 Budget	Budget Change	2020 Budget Request
<b>Asset Management Reserve Fund Transfers</b>			
Receipts due to Federal Gas Tax Reserve Fund	(\$3,894)	\$0	(\$3,894)
Contribution to Asset Management Reserve Fund	\$20,552	\$1,508	\$22,060
	<b>\$16,658</b>	<b>\$1,508</b>	<b>\$18,166</b>
<b>Growth Reserve Transfers</b>			
Contribution to Capital Growth Reserve Fund	\$5,802	\$1,249	\$7,051
One Time Contribution to Capital Growth Reserve Fund		\$289	\$289
	<b>\$5,802</b>	<b>\$1,538</b>	<b>\$7,340</b>
<b>Program Reserve/Reserve Fund Transfers</b>			
Draw from Reserves			
Whitby Station Gallery		(\$30)	(\$30)
Seniors Committee of Council	*	(\$11)	\$0
Community Development Grants	*	(\$110)	(\$110) A
Performing Arts Community Development Fund	*	(\$40)	(\$40) A
Draw from Employee Related Benefit Reserve Fund		(\$144)	\$144
Contribution to Election Reserve		\$105	\$2
Contribution to Mayor Community Development Reserve	*	\$110	\$0
Contribution to Parking Reserve Fund	*	\$320	\$61
Contribution to Marina Reserve Fund	*	\$265	(\$5)
Contribution to Building Permit Reserve Fund	*	\$1,345	(\$624)
Contribution to Façade Grant Reserve		\$0	\$75
Contribution to Road Occupancy Reserve	*	\$300	\$0
Contribution to Arena Reserve	*	\$495	\$0
	<b>\$2,635</b>	<b>(\$377)</b>	<b>\$2,258</b>
<b>Stabilization Reserve/Reserve Fund Transfers</b>			
Draw from Insurance Reserve Fund		(\$26)	\$0
Contribution to Tax Rate Stabilization Reserve		\$0	\$332
	<b>(\$26)</b>	<b>\$332</b>	<b>\$306</b>
<b>One-time Reserve Transfers</b>			
Draw from Long Term Finance Reserve (LTFR) for:			
One Time Budget Pressures - 2019	*	(\$20)	\$20
Central Public Library Internal Debt Payment		(\$79)	(\$79) C
Contribution to LTFR for:			
One Time Budget Savings		\$0	\$341
Private Transportation Services - Accessibility Initiatives	*	\$20	\$20
	<b>(\$99)</b>	<b>\$381</b>	<b>\$282</b>
<b>Debt Related Transfers</b>			
Draw from Marina Reserve Fund to offset Marina debt payment		(\$37)	\$0
Draw from Library-2012 Development Charges for Library debt payment		(\$709)	\$0
	<b>(\$746)</b>	<b>\$0</b>	<b>(\$746) C</b>
<b>Interfund Transfers</b>			
Interest returned to operating budget related to internal Library debt		(\$58)	\$58
	<b>(\$58)</b>	<b>\$58</b>	<b>\$0</b>
<b>Total Budgeted Transfers</b>	<b>\$24,166</b>	<b>\$3,440</b>	<b>\$27,606</b>

## Total Corporate Reserve and Reserve Fund Budgeted Transfers

Note: Numbers may not add due to rounding.

**Notes:**

**A** - Estimated \$60K in funds raised from the Mayor's Annual Golf Tournament and \$50K in funds raised from the Mayor's Fundraising Event are contributed to the Mayor's Community Development reserve and is anticipated to be used annually to support lead causes or charities and other community initiatives that benefit Whitby residents. Funds are to be disbursed by community grants as approved by the Grants Review Committee; therefore amounts offset each other.

In 2017 Council established the Performing Arts Community Development Fund (CMS 16-17). The Performing Arts Community Development Fund utilizes net revenues from the 2008-2012 Mayor's Galas to provide financial support to Whitby based community groups/organizations with a presence in Whitby for performing arts programs, events, initiatives and projects. 2020 amount is forecasted at (\$40K).

**B** - The Building Permit reserve fund loan is forecasted to be \$0 by the end of 2019. The repayment of this loan was addressed in the Development Related Fees Study CS 47-18. 2019 forecasted loan repayment amount of \$1,692 is estimated.

**C** - Relates to debt payments. Total Town of Whitby Debt Payments are:

(\$ in 000's)	2019 Budget	Budget Change	2020 Budget Request
Soccer Club Contributions	(\$569)	\$0	(\$569)
Reserve and Reserve Fund Transfers	(\$825)	\$0	(\$825)
<b>Total Revenues</b>	<b>(\$1,394)</b>	<b>\$0</b>	<b>(\$1,394)</b>
<b>Debt Charges:</b>			
Whitby Public Library	\$788	\$0	\$788
Marina Piers 5&7	\$37	\$0	\$37
Soccer Dome and Turf	\$569	\$0	\$569
<b>Total Expenditures</b>	<b>\$1,394</b>	<b>\$0</b>	<b>\$1,394</b>
<b>Total Debt Payments Division</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**D** - 2019 funding for the decision item related to advertising the Town Page in community newspapers, now added to the 2020 Corporate Communications and Events Budget (\$20K).

A one-time contribution to the tax stabilization reserve to bring the category to within the Town's policy target balance \$332K.

A one-time contribution to the LTFR equal to half year savings on the proposed Business Plan related positions. \$341K.

\* This report summarizes all draws from and contributions to Town Reserves. While the majority of these amounts are recorded within Corporate Revenues and Expenses, transfers are also done within other Town departments/divisions as summarized below.

(\$ in 000's)	2019 Budget	Budget Change	2020 Budget Request
<b>Total Corporate Reserve and Reserve Fund Transfers</b>			
within Corporate Revenues and Expenses Section			
Debt Payments	(\$825)	\$0	(\$825)
Reserve and Reserve Fund Transfers Division	\$22,337	\$3,679	\$26,016
outside Corporate Revenues and Expenses Section	*	\$2,654	(\$528)
<b>Total Corporate Reserve and Reserve Fund Transfers</b>	<b>\$24,166</b>	<b>\$3,151</b>	<b>\$27,317</b>

**Reserve and Reserve Fund Transfers**  
**Comparison of Budget to Year End Forecast for Prior Year**

Note: Numbers may not add due to rounding.

(\$ in 000's)	2019 Interfund Transfers*	Projection Budgeted Transfers*	2019 Year End Projection***	2019 Budget
<b>Asset Management Reserve Fund Transfers</b>				
Receipts due to Federal Gas Tax Reserve Fund		(\$3,894)	(\$3,894)	(\$3,894)
Contributions to Asset Management Reserve Fund	\$48	\$20,552	\$20,600	\$20,552
	<b>\$48</b>	<b>\$16,658</b>	<b>\$16,706</b>	<b>\$16,658</b>
<b>Growth Reserve Transfers</b>				
Contribution to Capital Growth Reserve Fund		\$5,802	\$5,802	\$5,802
		<b>\$5,802</b>	<b>\$5,802</b>	<b>\$5,802</b>
<b>Program Reserve/Reserve Fund Transfers</b>				
Draw from Reserves		(\$166)	(\$166)	(\$150)
Draw from Employee Related Benefit Reserve Fund		(\$144)	(\$144)	(\$144)
Draw from Seniors Committee of Council Reserve Fund		(\$11)	(\$11)	(\$11)
Draw from Tree Planting Reserve	(\$9)		(\$9)	
Contribution to Election Reserve		\$105	\$105	\$105
Contribution to Mayor Community Development Reserve		\$110	\$110	\$110
Contribution to Town Property Reserve Fund	\$562		\$562	\$0
Contribution to Parking Reserve Fund		\$208	\$208	\$320
Contribution to Marina Reserve Fund	\$5	\$219	\$224	\$265
Contribution to Building Permit Reserve Fund		\$2,268	\$2,268	\$1,345
Contribution to Harbour Maintenance Reserve	\$5		\$5	
Contribution to Future Specifieds	\$9		\$9	
Contribution to Dedication Reserve	\$14		\$14	
Contribution to Road Occupancy Reserve		\$300	\$300	\$300
Contribution to Whitby Soccer Domer Reserve Fund	\$18		\$18	
Contribution to Whitby Public Library Reserve		\$200	\$200	
Contribution to Tree Planting Reserve	\$30		\$30	
Contribution to Arena Reserve		\$475	\$475	\$495
	<b>\$634</b>	<b>\$3,564</b>	<b>\$4,198</b>	<b>\$2,635</b>
<b>Stabilization Reserve/Reserve Fund Transfers</b>				
Draw from Insurance Reserve Fund		(\$26)	(\$26)	(\$26)
		<b>(\$26)</b>	<b>(\$26)</b>	<b>(\$26)</b>
<b>One-time Reserve Transfers</b>				
Draw from Long Term Finance Reserve (LTFR)		(\$99)	(\$99)	(\$99)
		<b>(\$99)</b>	<b>(\$99)</b>	<b>(\$99)</b>
<b>Debt Related Transfers</b>				
Draw from Marina Reserve Fund		(\$37)	(\$37)	(\$37)
Draw from Library-2012 Development Charges		(\$709)	(\$709)	(\$709)
		<b>(\$746)</b>	<b>(\$746)</b>	<b>(\$746)</b>

**Reserve and Reserve Fund Transfers**  
**Comparison of Budget to Year End Forecast for Prior Year**

Note: Numbers may not add due to rounding.

(\$ in 000's)	2019 Interfund Transfers*	Projection Budgeted Transfers*	2019 Year End Projection***	2019 Budget
<b>Interfund Transfers</b>				
Draw from Reserve Fund	(\$80)	(\$40)	(\$120)	(\$58)
Receipts due to Reserve Funds	(\$595)		(\$595)	
Receipts due to Reserves	(\$65)		(\$65)	
Expenses paid from Reserve Funds	\$48		\$48	
Contribution to Senior Committee of Council Reserve Fun	\$10		\$10	
	<u>(\$682)</u>	<u>(\$40)</u>	<u>(\$722)</u>	<u>(\$58)</u>
<b>Total Op Budget for Council</b>	<b>\$0</b>	<b>\$25,113</b>	<b>\$25,113</b>	<b>\$24,166</b>

Notes:

\* **Interfund Transfers** include in-year transfers between various funds. These are required to ensure funds are appropriately allocated to capital projects and to/from other reserves/reserve funds. Interfund transfers net to zero.

\*\* **Projected Budgeted Transfers** include variances from budget as a result of unplanned or unknown activities.

\*\*\* The **Year End Projection** is the sum of **Interfund Transfers** and **Projected Budgeted Transfers**.

Draws from reserves to support the Operating Budget are shown in brackets ( ).

Contributions to reserves from the Operating Budget are shown as positive values.

## Forecasted Corporate Uncommitted Reserves and Reserve Fund Balances

The estimated 2020 year end uncommitted reserve and reserve fund balances below are based on the 2019 year-end reserve and reserve fund balances. At the time of preparation, the 2019 fiscal year end process was in progress and the 2019 year end balances have been estimated.

Asset Management Reserves (\$ in 000's)	Forecasted Opening Balance	2020 Receipts	2020 Draws	Est 2020 Year End Balance
Asset Management	\$9,140	\$18,349	(\$22,627)	\$4,862
Federal Gas Tax	\$9,392	\$4,081	(\$4,404)	\$9,020
Total	\$18,482	\$22,430	(\$27,030)	\$13,881

Growth Reserves (\$ in 000's)	Forecasted Opening Balance	2020 Receipts	2020 Draws	Est 2020 Year End Balance
Growth	\$23,874	\$7,867	(\$6,941)	\$24,800

Development Charges (\$ in 000's)	Forecasted Opening Balance	2020 Receipts	2020 Draws	Est 2020 Year End Balance
Alternate Route	\$5,807	\$2,930	(\$1,050)	\$7,687
Fire (1)	(\$113)	\$1,100	(\$122)	\$866
General Government (1) (2)	(\$969)	\$1,171	(\$300)	(\$99)
Library (2)	\$150	\$1,222	(\$898)	\$475
Non Admin Facilities (1) (2)	(\$463)	\$183	(\$41)	(\$321)
Operations	\$1,048	\$788	(\$764)	\$1,073
Parking & By-Law (2)	\$584	\$215	(\$768)	\$31
Parks & Recreation (2)	\$42,998	\$7,736	(\$14,434)	\$36,299
Roads & Related	\$18,048	\$10,304	(\$17,078)	\$11,273
Storm Water (1)	(\$2,224)	\$402	(\$358)	(\$2,180)
Waste	\$317	\$179	\$0	\$496
Total	\$65,183	\$26,230	(\$35,813)	\$55,600

(1) As permitted under the Development Charges Act (section 35) and as approved by Council (report CS 38-15) the Town can borrow (and repay with interest) between DC

reserve funds as required to finance the development charge portion of the Council approved growth related projects.

- (2) These reserves will be affected by Bill 108 and the “soft services” Development Charge and Parks Cash in Lieu payments shifting to a Community Benefits Charge under the Planning Act. Draft regulations are not yet available and the impact on existing reserves is not known.

Program Reserves (\$ in 000's)	Forecasted Opening Balance	2020 Receipts	2020 Draws	Est 2020 Year End Balance
Arena	\$929	\$495	(\$157)	\$1,267
Building Permit	\$479	\$731	(\$42)	\$1,167
Corporate Development	\$1,169	\$0	(\$201)	\$969
Dedications	\$0	\$0	\$0	\$0
Employee Related Benefits	\$9	\$0	\$0	\$9
Environmental Guide	\$24	\$0	\$0	\$24
Façade Grant	\$0	\$75	(\$75)	\$0
Future Specified – Sub Division Contributions	\$10,382	\$208	(\$280)	\$10,310
Gravel Pit Rehab	\$81	\$0	\$0	\$81
Groveside Burial Options	\$84	\$2	\$0	\$86
Groveside Equipment	\$21	\$0	\$0	\$22
Groveside Future Development	\$5	\$0	\$0	\$5
Harbour Maintenance	\$10	\$10	\$0	\$20
Information Technology	\$2,765	\$0	(\$2,765)	\$0
Lynde Shores	\$143	\$3	\$0	\$146
Marina	\$295	\$266	(\$210)	\$352
Mayor’s Community Development	\$32	\$110	(\$110)	\$32
Municipal Election	\$105	\$107	\$0	\$211
Parking	\$3,000	\$441	(\$3,082)	\$358
Parks Cash in Lieu (2)	\$8,804	\$576	(\$1,216)	\$8,164
Performing Arts Community Development Fund	\$200	\$0	(\$40)	\$160
Road Infrastructure Repair	\$784	\$300	(\$315)	\$769

<b>Program Reserves</b> (\$ in 000's)	<b>Forecasted Opening Balance</b>	<b>2020 Receipts</b>	<b>2020 Draws</b>	<b>Est 2020 Year End Balance</b>
Roadwatch	\$19	\$0	\$0	\$19
Seniors Centre Transportation	\$46	\$1	\$0	\$47
Seniors Committee	\$38	\$1	(\$11)	\$28
Tree Planting	\$589	\$0	(\$25)	\$564
Town Property	\$3,728	\$75	\$0	\$3,802
Whitby Library Fundraising	\$32	\$1	(\$21)	\$11
Whitby Soccer Dome	\$232	\$40	\$0	\$273
Whitby Station Gallery	\$30	\$0	(\$30)	\$0
<b>Total</b>	<b>\$34,035</b>	<b>\$3,440</b>	<b>(\$8,579)</b>	<b>\$28,896</b>

<b>Stabilization Reserves</b> (\$ in 000's)	<b>Forecasted Opening Balance</b>	<b>2020 Receipts</b>	<b>2020 Draws</b>	<b>Est 2020 Year End Balance</b>
Bad Debt Allowance	\$251	\$0	\$0	\$251
Contingencies	\$4,828	\$0	(\$1,500)	\$3,328
Insurance	\$1,276	\$26	(\$155)	\$1,147
Tax Rate Stabilization	\$634	\$332	\$0	\$966
Winter Control	\$1,432	\$0	\$0	\$1,432
Working Funds	\$1,008	\$0	\$0	\$1,008
WSIB / NEER	\$594	\$12	(\$127)	\$479
<b>Total (3)</b>	<b>\$10,022</b>	<b>\$369</b>	<b>(\$1,782)</b>	<b>\$8,610</b>

(3) The estimated 2020 year-end balance is within the target range for the total stabilization reserves category of a minimum of 5% and a maximum of 10% of gross expenditures (policy F 020).

<b>One-Time Reserve</b> (\$ in 000's)	<b>Forecasted Opening Balance</b>	<b>2020 Receipts</b>	<b>2020 Draws</b>	<b>Est 2020 Year End Balance</b>
Long Term Finance	\$3,968	\$1,317	(\$1,710)	\$3,575

<b>All Reserves</b> (\$ in 000's)	<b>Forecasted Opening Balance</b>	<b>2020 Receipts</b>	<b>2020 Draws</b>	<b>Est 2020 Year End Balance</b>
<b>Total</b>	<b>\$155,563</b>	<b>\$61,654</b>	<b>(\$81,856)</b>	<b>\$135,361</b>

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## Grants

The Town provides various grants to residents and community organizations in order to promote a high quality of life, sustain our heritage and natural environment and foster a strong sense of community identity. The Town's grant program is comprised of three components: the Community Development Funds (MCDF & PACDF); Municipal Grants to External Agencies; and the Town Grant and Rebate Program

### Town Grant and Rebate Programs

#### Elderly Pensioners' Tax Grant

The Town of Whitby offers a \$400 Tax Reduction Grant program to assist low income seniors who live in Whitby and receive the Guaranteed Income Supplement provided under the Old Age Security Act (Canada).

#### Low Income Disabled Tax Grant

The Town of Whitby offers a \$400 Tax Reduction Grant program to assist low income disabled homeowners who live in Whitby and receive the Ontario Disability Support Program provided through the Ministry of Community and Social Services.

#### Heritage Tax Rebate Program

The Town of Whitby offers a 40 percent heritage property tax rebate for eligible heritage properties (or portion of the property) for the Town and school board portions only.

#### Charity Rebates

In accordance with the Municipal Act, municipalities are required to provide eligible charities with rebates of at least 40% of their property tax, unless a different percentage is prescribed by the Minister of Finance.

#### Access Program

The Access Program provides funding for Town of Whitby recreation programs. Eligibility is based on financial need, and applicants must be Whitby residents.

#### Affordable Housing Tax Grant

Tax incentive led by the Region of Durham for affordable housing that has been approved/matched for the Town portion.

### Municipal Grants to External Agencies

#### Burn's Cemetery Ashburn Board

Grass cutting, ongoing filling of areas with soil and general maintenance of cemetery.

### **Brooklin Horticultural Society**

Provides and maintains flower beds in the Downtown and at the Brooklin Horticultural Park at the corner of Carnwith Drive and Montgomery Road, and at the public Butterfly Meadow gardens at the entrance of the Lions Trail.

### **JCI Whitby**

Whitby Santa Claus parade held the first Saturday in December.

### **Waterfront Regeneration Trust**

Promotes waterfront trail, installation of signs, attract public and private investment for the expansion, enhancement and promotion of the trail.

### **Whitby Brass Band**

Operation of brass band, honorariums for conductors of senior and junior band and librarian, band room supplies, instrument repairs and minor uniform costs. Performances in Whitby include concerts in Rotary Park, Heritage Day, Santa Claus parade.

### **Groveside Cemetery Board**

Grant offsets operating costs associated with maintaining four cemeteries and a monument on behalf of the Town of Whitby.

### **Whitby Arts Inc. (Station Gallery)**

Non-profit art gallery and cultural center which offers a variety of exhibitions, child, youth, adult and family art programs, classes, workshops, performances and special events. Additional programming is being offered at the Brooklin Community Centre and Library in order to reach an increased number of residents. For more information visit their webpage at: [whitbystationgallery.com](http://whitbystationgallery.com).

### **Whitby Public Library**

The Town of Whitby is the primary funding source for the library services and resources provided at the Central Library and 2 branch locations. For more information visit their webpage at: [whitbylibrary.ca](http://whitbylibrary.ca).

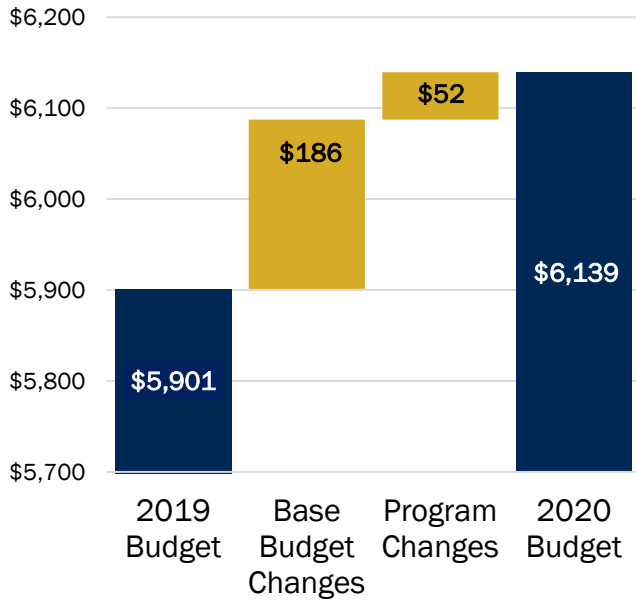
### **Mayor's Community Development Fund (MCDF)**

Funds raised from the Mayor's Annual Golf Tournament and Fundraiser Event are used to support lead causes or charities and other community initiatives that benefit Whitby residents.

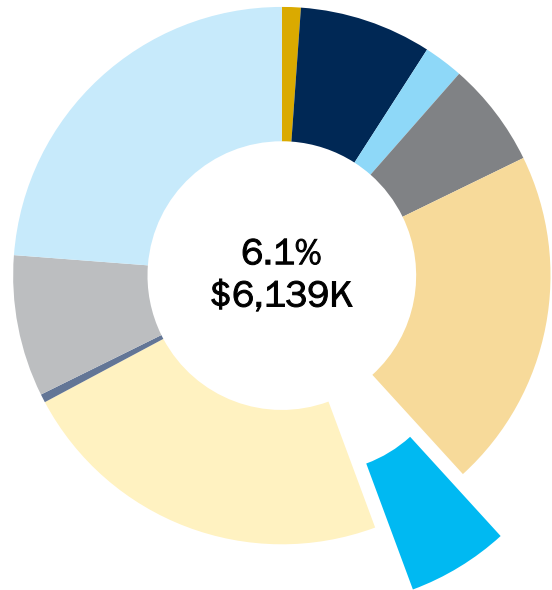
### **Performing Arts Community Development Fund (PACDF)**

In 2017, Council established the Performing Arts Community Development Fund (report CMS 16-17). The Performing Arts Community Development Fund (PACDF) utilizes net revenues from the 2008-2012 Mayor's Galas to provide financial support to Whitby based community groups/organizations with a presence in Whitby for performing arts programs, events, initiatives and projects.

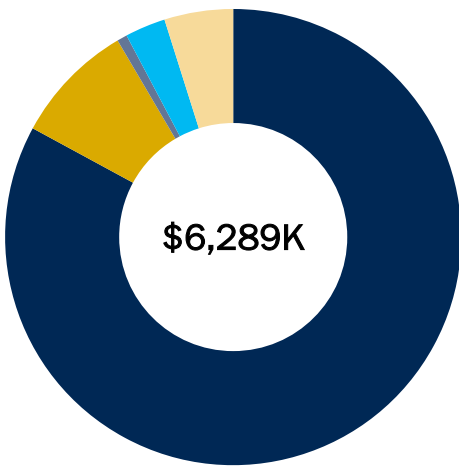
Budget Change



Department as a % Tax Levy

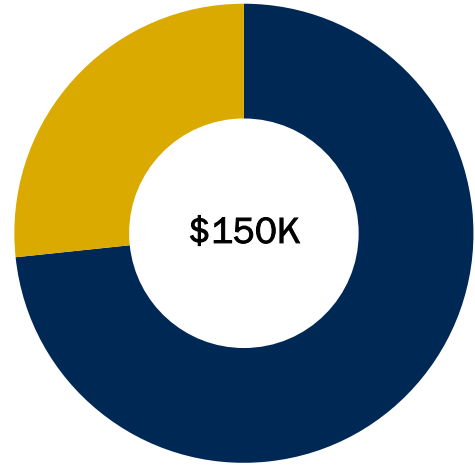


Expenditures



- Library \$5,214K
- Station Gallery \$543K
- Groveside Cemetery \$45K
- Municipal Grants \$181K
- Town Grant Program \$307K

Revenue



- Mayor's Community Development \$110K
- Performing Arts Community Development \$40K

## Operating Budget

Financial Account Category Followed by Division (\$ in 000's)	2019 Budget	Base Budget Changes		Program Changes		2020 Budget
		Prior Decisions	Inflation	Other Changes	Decision Items	
<b>Revenues</b>						
Transfers from Reserves & Internal Recoveries	(\$150)					(\$150)
<b>Total Revenues</b>	<b>(\$150)</b>					<b>(\$150)</b>
<b>Expenditures</b>						
<b>Grants</b>						
Town Grant Programs	\$283		\$7	\$17		\$307
Municipal Grants	\$180					\$181
Groveside Cemetery	\$39		\$1	\$5		\$45
Station Gallery	\$503		\$10	\$30		\$543
Whitby Public Library	\$5,046		\$169			\$5,214
<b>Total Grants</b>	<b>\$6,051</b>		<b>\$186</b>	<b>\$52</b>		<b>\$6,289</b>
<b>Total Expenditures</b>	<b>\$6,051</b>		<b>\$186</b>	<b>\$52</b>		<b>\$6,289</b>
<b>Net Operating Budget</b>	<b>\$5,901</b>		<b>\$186</b>	<b>\$52</b>		<b>\$6,139</b>
<b>Grants</b>						
Community Development Grants	\$5,901		\$186	\$52		\$6,139
<b>Net Operating Budget</b>	<b>\$5,901</b>		<b>\$186</b>	<b>\$52</b>		<b>\$6,139</b>

Note: Numbers may not add due to rounding

### Explanation of Changes

#### Base Budget Changes:

Prior decisions and inflationary increases – \$186K

#### Program Changes:

Service – \$22K

Council approved increase to the seniors grant from \$300 to \$400 resulting in an overall increase of \$21K.

Increased requirements for Groveside Cemetery Board \$5K offset by reduction in Grants to Taxable Charities (\$4K) as a result of Royal Canadian Legion becoming exempt.

One-time Items – \$30K

One-time impact of provincial labour issues with public school board \$30K funded from reserve for Station Gallery. Offset in Reserve and Reserve Fund Transfers.

Pages 161 to 162 have not been included as they are not currently in an accessible format.

# Fire & Emergency Services

## Department Overview

Whitby Fire and Emergency Services (WFES) responds to approximately 6,000 calls per year comprised of water rescues, carbon monoxide calls, motor vehicle extrications, medical emergencies, hazardous material incidents, fires, industrial accidents, and more.

Pro-active services include delivering relevant, modern, technical internal training, engaging the community in fire safety public education, inspecting properties to ensure they are safe and in compliance with the Ontario Fire Code, and ensuring Administration efforts are as efficient and effective as possible.

## Key Services

### Risk Management and Education

In line with its Mission Statement, WFES strives to protect the community by decreasing the number of fires that occur year over year. Through the development and delivery of innovative programs, an ever-increasing use of social media, and increased community involvement, all employees within WFES are engaged in promoting fire safe behaviours. Programs include:

- Junior Fire fighter community summer program (45 consecutive years)
- Ever Alert door-to-door fire safety education campaign
- Learn not to burn school program
- Fire Prevention Week activities
- The Arson prevention program for children
- Think Ahead community program
- Special needs program for high school students

WFES provides technical services to the public to ensure buildings are maintained in a fire safe condition. Services include:

- Conducting in excess of 1000 fire inspections each year of existing buildings to ensure they are safe, and that they comply with the Ontario Fire Code
- Conducting 100's of plans examinations for new buildings for compliance with the Ontario Building Code
- Delivering technical training, and hands-on fire extinguisher training to community groups
- Issuing permits for outdoor fires and fireworks

## Professional Development and Training

WFES personnel receive in excess of 30,000 hours annually in up-to-date, technical training to ensure they provide a high level of service to the public. Training topics include:

- Search and rescue
- Offensive and defensive fire ground tactics
- Defensive driving
- First aid, CPR and defibrillation
- Fire ground safety,
- Hazardous materials
- Vehicle extrication
- Water rescue
- Advanced fire ground techniques
- Fire pump operations
- Forcible Entry
- Rail incidents
- Incident command
- Mental health and wellness
- Fire ground survival

## Operations

WFES has five fire stations with 6 fully staffed fire apparatus responding to approximately 6,000 calls per year. These stations are strategically located throughout the Town of Whitby so that a fire truck and crew can respond to an emergency with a travel time of 4 minutes or less in most locations.

## Contribution to Mission

**“Together we deliver services that make a difference in our community”**

Through the delivery of safety, prevention and education initiatives, WFES strives to proactively protect the community by decreasing the number of fires that occur year over year.

Through leading edge training and professional development programs, WFES equips personnel with modern fire ground tools and techniques to limit fire loss, and reduce suffering.

## 2018 Community Survey

37% of residents prefer to receive updates about the Town via social media. This was the number one choice of residents. WFES has placed a greater emphasis on social media and has increased its followers by 500 % since it was launched in October 2018.

Community safety ranked as one of the top five reasons for residents feeling good about the services they receive for their tax dollars.

Whitby Fire and Emergency Services will continue to listen to our community and will continue to implement changes to improve the services provided to keep the community safe.

## **2019 Accomplishments and Successes**

### **Strategic Priority 1: People**

- 1) Developed and implemented internal communications improvement plan
- 2) Conducted internal Departmental Survey and implemented ideas
- 3) Developed and delivered ongoing leadership development training
- 4) Completed the full roll out and development of the WFES Peer Support program
- 5) Extended mental health initiatives to new recruits and their families
- 6) Expanded wellness to include more physical fitness and nutrition
- 7) Provided more mental health training for Officers

### **Strategic Priority 2: – Organization**

- 1) Implemented a new crew specialization model to determine deployment of new apparatus coming in early 2020, designed upon the community's needs
- 2) Improved consistency of Operations between platoons beginning at the Senior Officer level
- 3) Rolled out Tablet Command mobile data terminals on fire trucks

### **Strategic Priority 3: Customer**

- 1) Risk Management – Evaluated existing public education programs to identify how they addressed the targets identified in the WFES comprehensive community risk assessment. Conducted gap analysis to identify needs for future programs.
- 2) Risk Management - Met with the Whitby BIA to prepare them for inspections prior to them being conducted in the Downtown Core.
- 3) Continued to conduct pro-active accessory apartment inspections



- 4) Risk Management - Offered 1-2 spots per week of Junior Fire Camp to kids from underprivileged families
- 5) Measured services provided: Conducted an assessment of year over year performance metrics in all Divisions to celebrate successes and identify improvement opportunities. Surveyed the public to determine quality of services provided and areas of service improvement

## 2020 Priorities (Projects and Initiatives)

### COMMUNITY BUILDING

Name of Project	Description
Diversity and Inclusion	Ensure programs, plans, and recruitment efforts are geared to an increasingly ethnically and culturally diverse community

### COMMUNITY ENGAGEMENT AND COMMUNICATIONS

Name of Project	Description
Improve effectiveness of external communications	Develop and implement a Communications strategy tied into the Corporate branding message. Work with Town's Communication Department to leverage their expertise.
Improve inter-agency relationships	Coordinate interagency EMS/DRP-Marine training scenarios
Improve inter-agency relationships	Coordinate interagency EMS/OPP training scenarios

### COMMUNITY SAFETY AND TRANSPORTATION

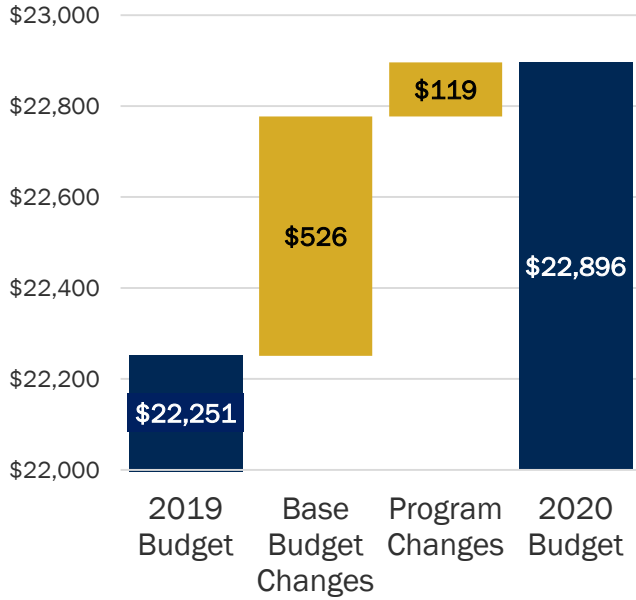
Name of Project	Description
Expand traditional pro-active scope based upon community risk	Expand our traditional pro-active focus from fire safety to prevention of all emergencies we respond to including road and driver safety, health and wellness education, bicycle safety, etc. Reach out to DRPS to join in pro-active health and wellness program
Focus pro-active efforts on occupancies at greatest risk	Conduct pro-active inspections in the downtowns.
Expand use of Suppression for Pub Ed delivery	Improve public education effectiveness through an increased focus on public education delivery by Suppression personnel. Public education program delivery expectations will be communicated to Suppression on a quarterly basis, along with training to ensure consistent delivery.
Keep trucks in their response areas more often	Following implementation of the internal electronic communication project, work to implement video conferencing between halls.
Promote wellness and fitness	Pursue the creation of a Combat Challenge Team to continue to support and encourage fitness within Dept
Promote wellness and fitness	Coordinate the delivery of the full 7 hour course and/or family course to all WFES personnel.
Continuity of Operations	Create a continuity of Operations Plan for Fire and part

Name of Project	Description
	of Corporation. Improve WFES emergency management plans for HIRA emergencies
Continuity of Operations	Ensure all WFES fire stations are equipped with a 3 day supply of food and water for firefighters during prolonged community emergencies
Refine service delivery model to match community need	Develop and deliver low angle, and elevator rescue training via Rescue Crew/STIs following crew specialization discussion and decision at the Senior Officer level. Work with DC Matthews to coordinate Heavy Vehicle Extrication and Slope Rescue training
Implement new Regional Training Center agreement with Ontario Fire College	OFC RTC Regional Training Center implementation – work with Mgmt.

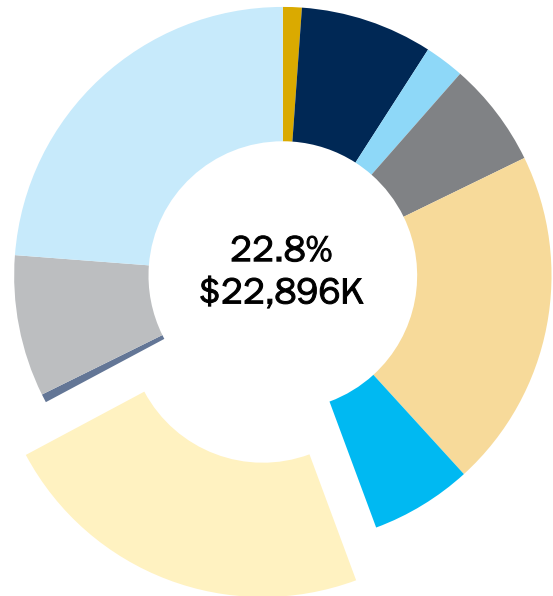
## EFFECTIVE GOVERNMENT

Name of Project	Description
Improve internal communications	Move Crysis monitors to create internal communication boards
Improve asset valuations and related costs	Improve apparatus valuations/tracking and produce semi-annual reports (downtime, costs, reliability, etc)
Improve internal administration efficiencies	Conduct an internal information mapping process to review information flow throughout the Department and to identify refined responsibilities of Administration staff
Improve daily equipment tracking	Introduce trial barcoding and scanning on a portion of WFES equipment

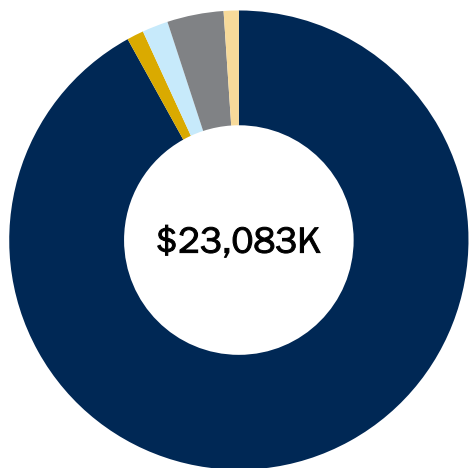
Budget Change



Department as a % Tax Levy

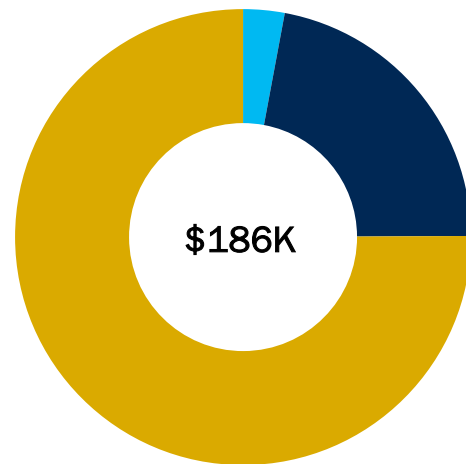


Expenditure



- Salaries, Wages & Benefits \$21,225K
- Building Related Costs & Utilities \$274K
- Vehicle & Equipment Maintenance and Fuel \$422K
- Purchased Services and Supplies \$917K
- Administrative Costs \$245K

Revenue



- Grants \$5K
- Program Revenues, Fees and Fines \$41K
- Miscellaneous Revenue & External Recoveries \$140K

## Operating Budget

Financial Account Category Followed by Division (\$ in 000's)	2019 Budget	Base Budget Changes		Program Changes		2020 Budget
		Prior Decisions	Inflation	Other Changes	Decision Items	
<b>Revenues</b>						
Grants	(\$5)					(\$5)
Program Revenues, Fees and Fines	(\$46)			\$5		(\$41)
Miscellaneous Revenue & External Recoveries	(\$130)			(\$10)		(\$140)
<b>Total Revenues</b>	<b>(\$181)</b>			<b>(\$5)</b>		<b>(\$186)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	\$20,615		\$478	\$132		\$21,225
Building Related Costs & Utilities	\$268		\$6			\$274
Vehicle & Equipment Maintenance and Fuel	\$408	\$15	\$2	(\$3)		\$422
Purchased Services and Supplies	\$908		\$14	(\$5)		\$917
Administrative Costs	\$233	(\$6)	\$18			\$245
<b>Total Expenditures</b>	<b>\$22,432</b>	<b>\$9</b>	<b>\$517</b>	<b>\$124</b>		<b>\$23,082</b>
<b>Net Operating Budget</b>	<b>\$22,251</b>	<b>\$9</b>	<b>\$517</b>	<b>\$119</b>		<b>\$22,896</b>
Fire Administration	\$1,290		\$15	(\$10)		\$1,295
Fire Operations	\$17,596		\$544	\$119		\$18,260
Fire Professional Development and Training	\$583	(\$6)	\$16			\$595
Fire Risk Management and Education	\$978		(\$92)			\$885
Fire Asset Management	\$1,803	\$15	\$34	\$10		\$1,862
<b>Net Operating Budget</b>	<b>\$22,251</b>	<b>\$9</b>	<b>\$517</b>	<b>\$119</b>		<b>\$22,896</b>

Note: Numbers may not add due to rounding

### Explanation of Changes

#### Base Budget Changes:

Prior decisions and inflationary increases – \$526K

#### Program Changes:

##### Growth – \$3K

Increased requirements for fleet labour hours based on a 3 year average \$13K.

Increased revenue from provincial recoveries (\$10K) as a result of increased call-outs for motor vehicle collisions on provincial or 407 roads.

##### Service – \$0K

Discontinuation of the Ever Alert program has resulted in reduced donations of \$5K as well as reduced operating supplies of (\$5K).

##### Capital – (\$3K)

Reduction as a result of cancellation of a fire prevention vehicle (\$3K).

### **One-time Items - \$119k**

One-time cost for WPFPA Health Spending Trust for 11 new recruits hired in 2019 as per the Fire Collective Agreement \$119K.

## Staff Complement

### Fire and Emergency Services

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Administration	7.00	0.69	0.00	0.00	
Risk Management and Education	7.00	0.77	0.00	0.00	
Operations	124.00	0.00	0.00	0.00	
Professional Development and Training	3.00	0.00	0.00	0.00	
<b>Fire and Emergency Services Total</b>	<b>141.00</b>	<b>1.46</b>	<b>0.00</b>	<b>0.00</b>	

Pages 173 to 174 have not been included as they are not currently in an accessible format.



# Planning and Development

## Department Overview

The Planning and Development Department assists Town Council and members of the public in matters related to land use planning. Land use planning affects almost every aspect of life in the Town. It helps determine how our community should be shaped, where homes and businesses should be built, where parks and schools should be located, and where and how other essential services should be provided. The Department also provides a coordinating role of the administrative support for various Committees of Council, including the Committee of Adjustment and Heritage Whitby Advisory Committee (LACAC).

## Key Services

### Development Control, Design and Technical Services

This Division is responsible for:

- The review and processing of development applications including plans of subdivision, plans of condominium, zoning amendments, site plans, part lot control, sign by-law applications and land division comments in accordance with the Planning Act;
- The preparation of development agreements and the securing of all conditions of approval;
- The preparation and review of urban design guidelines;
- The preparation and implementation of landscape guidelines for subdivision and site plan applications;
- Architectural review.

### Policy and Heritage Planning

The responsibilities of the Policy and Heritage Planning Division include:

- Maintenance, review, and update of the Official Plan, including Secondary Plans;
- Evaluation and formulation of planning policy, including planning research, data collection and analysis, and special studies;
- Evaluation of Whitby and Durham Regional Official Plan amendment applications
- Preparation of monitoring reports;
- Review of legislative changes and Provincial and Regional land use policy directives that impact the Town; and,
- Providing planning information to the public regarding any of the functions of the division.

## **Planning Administration, Zoning and Regulation**

This Division is responsible for:

- Zoning By-law maintenance, administration and special studies;
- Property and application data management (GIS, AMANDA);
- Committee of Adjustment (minor variance applications);
- Mapping, technical services; and,
- Clerical services.

## **Building Services**

This Division is responsible for:

- Enforcing Ontario Building Code requirements, as mandated under the Building Code Act;
- Processing building permit applications;
- Issuing building permits;
- Performing building inspections; and,
- Ensuring all buildings conform to the Ontario Building Code, with regards to minimum standards for health, safety, accessibility, structural integrity and energy efficiency.

## **Contribution to Mission**

The Planning and Development Department provides land use planning and building services to the community that address issues related to growth management, environmental and heritage protection through effective public consultation and engagement to support a sustainable, complete and healthy community. Planning and Development staff provide information and assistance to internal departments, external agencies, other stakeholders and the public.

## **2018 Community Survey**

Initiatives being undertaken by Planning and Development will address two main themes identified in the Community Survey: Manageable growth and intensification; and good planning for the future.

## **2019 Accomplishments and Successes**

**Strategic Priority 1: People – We will foster an inclusive environment where employees can experience job satisfaction and rewarding careers.**

- Staff participation in professional development activities to maintain and develop professional planner designations through continuous learning opportunities.
- Collaboration with Economic Development staff regarding new commercial/industrial development opportunities.
- Staff were provided the opportunity to work on files in different Divisions. This fostered their growth, experience and exposed them to new opportunities.
- Staff were assigned to special projects (Whitby Hospice) and Lakeridge Hospital Task Force that assisted in staff development and job satisfaction.

### **Strategic Priority 2: Organization – We will be a high performing, innovative, effective and efficient organization.**

- Town-initiated restoration, and re-designation of the Log Cabin at Cullen Gardens.
- Final LPAT Approval and implementation of the Werden’s Neighbourhood Plan Heritage Conservation District Plan.
- Review and processing of Official Plan Amendment applications.
- Council endorsement of the Terms of Reference for Downtown Whitby Secondary Plan Update.
- Review and input into Provincial and Regional land use planning initiatives – Bill 108, More Homes, More Choice Act, 2019; Amendment #1 to Provincial Growth Plan; Envision Durham Municipal Comprehensive Review.
- Monitoring of housing activity and employment land inventory.
- Processes were established in conjunction with the Economic Development Division to assist with the review of potential commercial/industrial leads. These processes will improve customer service, better collaboration within Departments, better response times and potentially generate additional leads.
- The recommendations will assist in better customer service, better collaboration within Department’s, better response times and potentially generate additional leads.
- Created a new development folder in AMANDA to improve processing of multiple applications on a single property which assisted in streamlining the data input process for staff.

### **Strategic Priority 3: Customer – We will provide a consistent, optimized and positive customer service experience.**

- Collaboration with developers on design and implementation of creative and unique commemorative heritage features at three significant redevelopment sites.
- Approval of Official Plan Amendments: OPA 113 – Brooklin Meadows; OPA 114 – Triovest; and, OPA 115 – Brookfield.
- Representation from Planning Department on inter-departmental/inter-Agency steering committees/working groups (Active Transportation Committee; Lynde Creek

Master Drainage Plan working group; Durham District School Board accommodation working group;).

- Processed and administered 5 Comprehensive Block Plans / Urban Design Plans for approval.
- Reviewed and processed 3 subdivision applications, 13 zoning applications, 10 site plan applications and 1 condominium application.
- Updated the subdivision / site plan landscape / tree preservation guidelines. Report to Council in Q1 2020.
- Preparation of architectural review guidelines for use on all subdivision applications.
- Reviewed every building permit application (approximately 1000) to check the application with respect to zoning conformity.
- Co-ordinated all FOI's within the Planning Department.
- Reviewed all business openings within the Town that Council were invited to determine conformity with zoning prior to Council attendance (over 50).
- Initiated a comprehensive review and update of the Town's Zoning By-laws (1784 and 2585).
- Processed over 80 Committee of Adjustment applications.
- Attended an LPAT hearing to defend staff's position.
- Prepared 16 by-law amendments to implement site specific proposals and plans of subdivision.
- Consolidated by-laws at the end of the year and made them accessible on-line for improved customer service.
- Prepared all mapping changes associated with the by-laws and incorporated the new by-laws into AMANDA system.

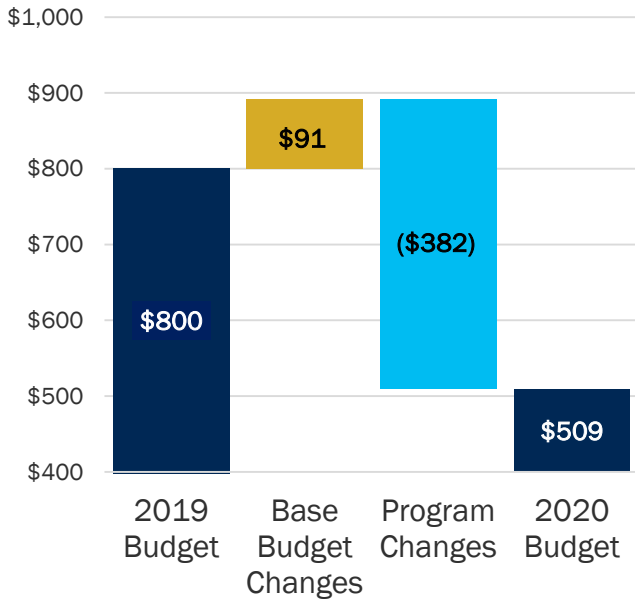
## 2020 Priorities (Projects and Initiatives)

### COMMUNITY BUILDING

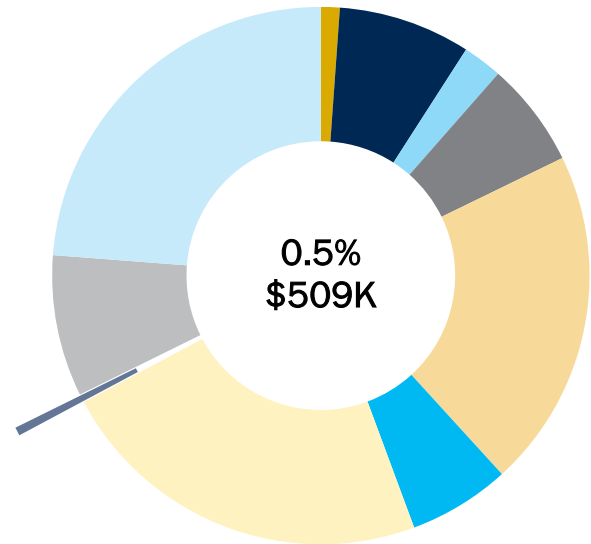
Name of Project	Description
Downtown Whitby Secondary Plan Update	A Consultant led review and update of the Downtown Whitby Secondary Plan will be initiated early in 2019.
Secondary Plans Review	A staff-led Review and Update of Secondary Plans will be undertaken to determine which Secondary Plans should be retained, deleted, and/or revised.
LPAT - OPA 108	The Town will be engaged in a Hearing before the Land Planning and Appeal Tribunal (LPAT) to defend Town Council's position related to the appeal of the Brooklin Community Secondary Plan (OPA #108).
LPAT - ROPA 128	The Town will be engaged in Hearing before the LPAT to seek approval of the deferred Employment Area lands in Brooklin related to Regional OP policy 14.13.7.
Envision Durham	Town staff will continue to monitor and provide input to the Region's on-going Municipal Comprehensive Review (MCR) of the Durham Regional Official Plan.
Brooklin Zoning By-law	In 2019, the Town will initiate the process to prepare new Zoning By-law provisions for the urban expansion areas in Brooklin related to the approved Brooklin Secondary Plan.
Comprehensive Zoning By-law	In 2019, the Town will engage a Consultant to assist with a comprehensive review and update of the existing Town Zoning By-laws that apply to all lands within the Town. This exercise will consolidate three separate Zoning By-laws into one for ease of use, while also applying a more contemporary approach to regulating land uses in the Town.
Intensification/infill guidelines	A staff led review will be undertaken to develop guidelines for infill and intensification projects in the Town, including public engagement.
Landscape / Tree Preservation Guidelines	A staff led review of the Town's Landscape and Tree Preservation Guidelines to implement more comprehensive and updated approaches.
Urban Design Guidelines - Town Wide	Urban Design Guidelines are in place in certain precincts within the Town, generally implemented through recent updates to expanding Secondary Planning Areas. This project will ensure that such Guidelines are applicable throughout the Town.
Architectural Review Guidelines - Town wide	Town-wide Architectural Review Guidelines will be prepared to improve customer service and expectations.

Name of Project	Description
Order to Comply Process	A staff led review and update of the Town's Building By Law will be undertaken to ensure it is contemporary and continues to meet the needs of the community.
Review Building By-law	Update Building By Law

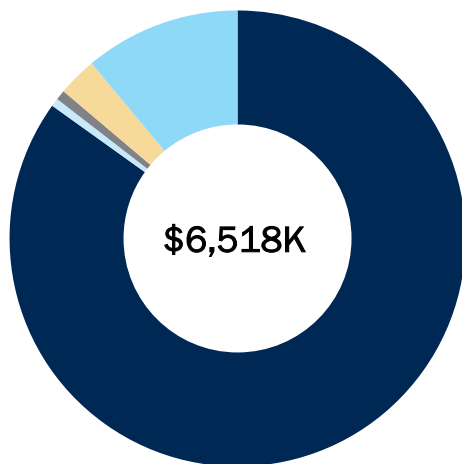
Budget Change



Department as a % Tax Levy

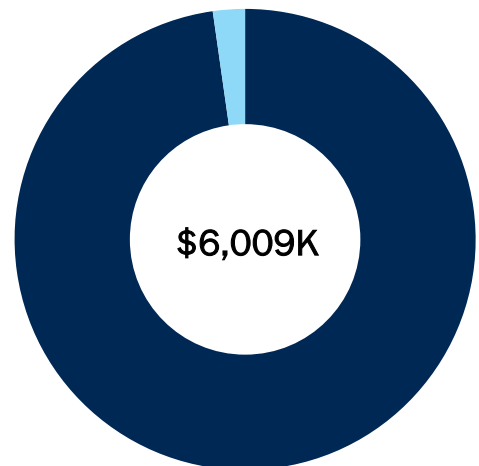


Expenditure



- Salaries, Wages & Benefits \$5,533K
- Vehicle & Equipment Maintenance and Fuel \$38K
- Purchased Services and Supplies \$46K
- Administrative Costs \$180K
- Transfers to Reserves and Internal Transfers \$721K

Revenue



- Program Revenues, Fees and Fines \$5,874K
- Miscellaneous Revenue & External Recoveries \$0K
- Transfers from Reserves & Internal Recoveries \$135K

## Operating Budget

Financial Account Category Followed by Division (\$ in 000's)	2019 Budget	Base Budget Changes		Program Changes		2020 Budget
		Prior Decisions	Inflation	Other Changes	Decision Items	
<b>Revenues</b>						
Program Revenues, Fees and Fines	(\$5,822)		(\$145)	\$93		(\$5,874)
Transfers from Reserves & Internal Recoveries	(\$99)	(\$57)	\$21			(\$135)
<b>Total Revenues</b>	<b>(\$5,921)</b>	<b>(\$57)</b>	<b>(\$124)</b>	<b>\$93</b>		<b>(\$6,009)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	\$5,127	\$107	\$198	\$1	\$99	\$5,533
Vehicle & Equipment Maintenance and Fuel	\$31	\$3			\$5	\$38
Purchased Services and Supplies	\$43	(\$4)	\$7			\$46
Administrative Costs	\$176	\$4	\$7	(\$13)	\$5	\$180
Transfers to Reserves and Internal Transfers	\$1,345	(\$83)	\$32	(\$464)	(\$109)	\$721
<b>Total Expenditures</b>	<b>\$6,721</b>	<b>\$28</b>	<b>\$244</b>	<b>(\$476)</b>		<b>\$6,518</b>
<b>Net Operating Budget</b>	<b>\$800</b>	<b>(\$30)</b>	<b>\$121</b>	<b>(\$382)</b>		<b>\$509</b>
<b>Planning Administration</b>						
Planning Administration	\$1,253	(\$5)	\$37	(\$21)		\$1,264
Heritage Whitby	\$23	(\$4)				\$19
Long Range Planning and Strategic Design	\$530		\$107			\$639
Development Control, Design and Technical Services	\$113		(\$16)	(\$361)		(\$264)
Building Services	(\$1,120)	(\$21)	(\$7)			(\$1,148)
<b>Net Operating Budget</b>	<b>\$800</b>	<b>(\$30)</b>	<b>\$121</b>	<b>(\$382)</b>		<b>\$509</b>

Note: Numbers may not add due to rounding

### Explanation of Changes

#### Base Budget Changes:

Prior decisions and inflationary increases – \$91K

#### Program Changes:

Growth – (\$394K)

Increased volume for planning fees (\$390K).

Reduction in expected building permits \$371K and occupancy permits \$103K due to West Whitby projected volumes for 2020.

Reduction in the number of legal enquiries \$10K.

Increased requirements for fleet labour hours based on a 3 year average \$1K.

Reduction of administrative costs (\$25K) as a result of identified efficiencies.

Adjusted transfers to the Building Permit Revenue reserve fund (\$464K) based on reduced revenues.



**One-time Items - \$12K**

One-time cost for seminars and conferences for staff development \$12K.

**Decision Items**

Request		FTE	Ongoing Annual Tax Based Impact \$	2020 Tax Based Impact \$	2021 Tax Based Impact \$
<b>Position Related Requests:</b>					
Planning and Development					
17	Building Inspector	1.00	\$0	\$0	\$0
<b>Total Requests</b>		<b>1.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## **Decision #17 Building Inspector (FTE = 1.00)**

Implementation Date: 01/31/2020

Department: Planning and Development Department

Division: Building Division

### **Function of Role:**

To provide plan review and inspection services, in accordance with the requirements of the Ontario Building Code (OBC). Resource implications were identified in Report CS-45-18, the “Development Fees Review Study” prepared by Watson & Associates in July 2018. The Fees Review Study concluded that the Building Department will require approximately 10 additional F.T.E.s over the 2018 – 2022 period in order to provide appropriate service levels to adhere to legislated timelines to accommodate the anticipated volume of applications. This position is required to address the additional workload attributable to the review of building plans and inspection of accessory apartments and related complaints.

### **Why this request is necessary:**

The demand for more affordable housing and the current increases in building activity in Whitby has resulted in hundreds of accessory apartments being constructed. Many of these apartments have been built illegally without permits. In order to be more proactive and keep up with the enforcement of Zoning and OBC requirements, a Building Inspector is required to deal with this time sensitive activity. Once illegal construction is discovered, the Town has one year to take legal action by issuing Orders and laying charges. When constructed improperly, illegal (unregistered) accessory apartments can be dangerous and the public relies on the Town to ensure accessory apartments are built in accordance with the OBC.

### **Consequences of not funding this request:**

Unsafe accessory apartments, resulting in potential harm to residents in the case of a fire event.

### **Savings and/or additional revenues:**

Position funded through increased fees identified in CS 47-18 Development Related Fees By-laws.

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$99,573	\$99,573	\$0
Other Operating Expenses	\$9,670	\$9,670	\$0
Transfer to Building Reserve Fund	(\$109,243)	(\$109,243)	\$0
Net Request Impact - Growth	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

- Capital items related to the Building Inspector position are included in Decision Item #32 Vehicle for new Building Department Staff

## Staff Complement

### Planning and Development

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Administration	2.00	0.00	0.00	0.00	
Planning Administration	11.00	0.00	0.00	0.00	2
Long Range Planning	5.00	0.66	0.00	0.00	1
Development Control, Design & Technical Services	11.00	0.00	0.00	0.00	
Building Services	20.00	0.31	1.00	0.00	3,4
<b>Planning and Development Total</b>	<b>49.00</b>	<b>0.97</b>	<b>1.00</b>	<b>0.00</b>	

Notes:

FTEs were adjusted to reflect changes throughout the year

- (1) Reallocation of Sustainability and Downtown Development from Planning and Development department to Strategic Initiatives: 1.0 Position remains in Long Range Planning & Heritage and 0.35 Part-time positions remains in Long Range Planning & Heritage
- (2) Includes new Principal Planner (2 Year Contract Position) approved in 2019 Budget
- (3) Includes new positions approved in the 2019 Budget as per CS 45-18 Development Related Fee Study Update (1.0 Inspections Clerk, 1.0 Building Inspector, and 1.0 Supervisor of Subdivision Inspections)

#### Proposed New Positions

- (4) Includes decision item #17 Building Inspector / Plans Examiner

Pages 187 to 188 have not been included as they are not currently in an accessible format.

# Community Services

## Department Overview

The Community Services Department is responsible for recreational services, cultural services, parks and trails design and construction, parks and recreation facilities and long range planning, marina and harbour facilities, Town facilities maintenance operations, capital projects and permitting.

Included within the Department's role are all capital projects for municipally owned tenanted facilities (Station Gallery, Whitby Public Library, and variety of buildings throughout the town), Port Whitby Marina, Boat Launch and oversight of Whitby harbour (federally owned), oversight of the food and beverage operations, and arena and community centre tenants.

The Community Services Department provides administrative support and staff advice/expertise for six Committees of Council - Diversity and Inclusion Advisory Committee, Seniors Committee of Council, Youth Council, Accessibility Advisory Committee, Community Connection and Active Transportation and Safe Roads Advisory Committee.

## Key Services

### Recreation

This Division is responsible for:

- Maintaining two Aquatic centers consisting of the Anne Ottenbrite Pool at the Iroquois Sports Complex as well as the Whitby Civic Pool located at the Whitby Civic Centre.
- Delivering high quality aquatic and fitness programs and services to the community.
- Providing programs, classes, drop-in recreation and volunteer opportunities to enhance the quality of life for adults age 55+.
- Overseeing the Whitby's Age-Friendly Network identifying opportunities and delivering. Recommendations to enhance the Age-Friendly aspects of the Whitby community.
- Delivering recreation, active living, camps, youth and children's programs to the community.
- Providing youth programs and initiatives at 3 youth drop in centres and offer special events in partnership with the Whitby Youth Council.
- Offering the Access Program that provides affordable recreation programs and activities.
- Supporting and directing Community Connection to deliver programs at 10 community schools that offer affordable recreation and leisure activities.
- Maintaining and monitoring the day to day operations of the recreation and facility booking software (ActiveNet) as it pertains to developing and implementing process improvements for registration, memberships, point of sale, and facility bookings

- Accountable for the customer service standards and training of frontline recreation centre staff to ensure customer satisfaction and excellence in customer service delivery.

### **Parks Development and Design**

This Division is responsible for:

- The management, design, development and re-development of all the Town's parks, open spaces, waterfront and trail systems.
- The Division specializes in park and trail design and construction, special projects, beautification, environmental initiatives and all aspects of park and open space project management.
- The Division is also responsible for long range park planning and studies, including the Culture Plan, Sports Facility Strategy, Waterfront Parks and Open Space Master Plan and the Cycling and Leisure Trails Study.
- The Division also manages the Town wide park playground retro-fit and renewal program, asset management related to park infrastructure and amenities, public/private projects, community gardens, memorial dedication programs and adopt a park/trail programs.

### **Marina and Harbour Facilities**

This Division is responsible for:

- Management of Federally owned Whitby Harbour water lot and related facilities. Areas include water lot sub-leased to the Whitby Yacht Club and the pier at Promenade Lake Park
- Management of the 420 slip full service Port Whitby Marina operation including dockage, storage, boat and mast handling, fuel sales, and hall rentals
- Management of the Gordon St boat ramp

Project management within Whitby Harbour including dredging works, facility upgrades/expansion and maintenance

### **Facilities**

This Division is responsible for:

- Maintenance, Mechanical Services (Electrical, HVAC and Plumbing related services) and Capital Projects for all Municipal Facilities (Municipal Building, Fire Halls, Operations Centre, Community Centres, Arenas, Leased Properties, Libraries, Station Gallery, Parks, etc.)
- Continued improvements and enhancements to Corporate safety, security and protective services in Town facilities and Town owned properties
- Facilitating accessibility planning and improvements meeting the Town of Whitby Accessibility Standards and participating in the Accessibility Advisory Committee

- Management and implementation of sustainability (such as energy initiatives) and accessibility programs within facilities (parks, community centres, arenas, etc.)
- Permitting of Indoor (e.g. arenas) and Outdoor Facilities (e.g. soccer fields)
- Project Management for the architectural design and construction administration of new municipal facilities and building restorations
- Creation and management of the Facilities Asset Management Plan
- Municipal oversight and coordination with arena tenants including pro-shops, food and beverage operations and other ancillary operations
- Support to various Town Departments to help manage Town initiatives and special events

## Contribution to Mission

The values of Collaboration, Accountability, Respect and Engagement (CARE) are fundamental to how Community Services delivers services in the Town. Community Services strives to create a healthy Town for all. Everyone has opportunities to expand their potential and contribute to the social, economic, civic and cultural life of the Town of Whitby. Together we deliver services that make a difference to our Community.

## 2018 Community Survey

Overall, Whitby residents rated the value of services for their tax dollars as 6.3 on average, using a scale of 1 (not a good value at all) to 10 (very good value). Over half (53%) of those surveyed, rate the value of services for their tax dollars at 7 and above. Those who found the services a very good value (score of 8 to 10) reported similar results to those who gave high ratings of quality of life, emphasizing Whitby being a very liveable / enjoyable (39%) and easy to access to other regions (34%). Notable mentions include good recreational and sport programs (34%) and community feeling (34%).

Residents were asked to rate their satisfaction with current priorities on a scale of 1 to 5, where 1 is very dissatisfied and 5 is very satisfied. Residents are satisfied with:

- Recreation programs and facilities (3.9),
- Parks and green spaces (3.9),
- Moving more Town services on-lines (3.6) and
- Enhancing community events (3.6).

## 2019 Accomplishments and Successes

**Strategic Priority 1: People – We will foster an inclusive environment where employees can experience job satisfaction and rewarding careers.**

Partnered with Durham College for a Job Placement Program (Architectural Students):



- Supervised Architectural Design Students for Co-Op Placement over the past year to assist with the completion of the Asset Management Plan (AMP)

Participated in various professional development programs in order to be current with market trends, standards and processes in the construction industry:

- New construction lien act seminars
- Ontario Association of Architects (OAA) conferences
- Project Quantity Surveyor (PQS) continuing education
- Leadership in Energy and Environmental Design (LEED) current rating system
- Project Management Professional (PMP) processes

Provided Cooperative Education Placements within the Arena Facilities as part of the Work and Learn Programs at All Saints Catholic High School, Anderson Collegiate, Henry Street High School and other Durham Region Schools.

Provided Cooperative Education Placements within the Seniors section for Humber and Durham College students.

Provided summer job opportunities within the Youth, Seniors and Parks divisions.

Provided grant work opportunities on a temporary basis to assist with the implementation of the Age-Friendly Whitby Action Plan.

Participated in the Parks and Recreation Ontario Aquatic Conference and attended various aquatic specific health and safety workshops as they pertain to the Durham Health department legislation and mandates.

Participated in the Parks and Recreation Ontario Youth Symposium.

### **Strategic Priority 2: Organization – We will be a high performing, innovative, effective and efficient organization.**

Staff relocations to support corporate efficiencies, security enhancements and operational excellence on various projects including:

- Town Hall Renovations
- 3000 Garden Street Staff Relocation Planning
- Fire Hall 2 Renovation and Expansion Project

Development of the Asset Management Plan (AMP) to minimize the lifecycle costs of owning, operating and maintain assets to an acceptable service level

- Complete a total of 22 building audits for the Asset Management Plan
- Annual update of the Parks asset inventories

Standardization of Internal Planning Document Control System in accordance with Industry Standards and available to all Facility Staff

Grant Applications for new and innovative projects to support the community

- Urban Rooftop Beehive Initiative
- Station Gallery Building Improvement Project

Installation of Security and Card Access Systems to over 825 Town Users

To realize energy-efficiencies and long term cost savings, installed LED lighting upgrades to the following facilities: McKinney Centre, Fire Halls 1, 4 and 5, Operations Centre and Iroquois Park Sports Centre

Installation of new heating and cooling units that service the Council Chambers and both upper and lower common areas

Project management of various mechanical and electrical capital projects

- Civic Recreation Centre dehumidifier installation and pump repairs
- Civic Recreation Centre BAS installation
- McKinney and Iroquois Park Sports Centre desiccant wheel installation

Provided support to various Town Departments at special event initiatives including BIA Beerfest, Mayor's Gala, Canada Day, Movies in the Park, Toronto Raptors Jurassic Park, Whitby Harvest Festival, unveiling of new Cenotaph, Family Day activities, opening of 1855 Accelerator, Mayors' Tree Dedication Ceremonies and completion of the Cullen Log Cabin project

Port Whitby Marina storage areas were expanded to provide increased revenue potential. Facility improvements within Whitby Harbour included replacement of the 50 slip pier 4 and flooring upgrades within the Port Whitby Marina clubhouse.

Provided assistance for Federal grant funding for the Brooklin Cenotaph. Provided guidance and assistance to secure funding for the development of the Durham Region Challenger baseball diamond at Willow Park.

Parks Staff created a private/public partnership for the development of Valleywood Park.

### **Strategic Priority 3: Customer – We will provide a consistent, optimized and positive customer service experience.**

Urban Rooftop Beehive Initiative at Town Hall

Helped organize and provide support services to special events hosted by Facility Partners including 2019 Ontario Parasport Games, Ontario Central Region Ringette League Championship, 2019 Rugby Ontario Minor Festival, 16<sup>th</sup> Annual Ontario Lacrosse Festival and Hometown Hockey.

Provided support to COMPASS and Boston Pizza to ensure a successful opening Luther Vipond Memorial Arena Refrigeration Plant installation and upgrades

Provided field users with an additional service level with the addition of the Field Closure Notices Subscriber Service

Added another in-person registration terminal at the Seniors' Activity Centre along with registration workshops for members in order to help make registration easier for residents.

Implemented the "Get Active Your Way" fitness program to encourage sedentary seniors to participate in physical fitness opportunities.

Developed the Senior Centre Without Walls program to encourage isolated seniors to participate in social programming.

Developed the Snow Angel's good neighbour incentive program that recognizes residents in the community who assist their neighbours with clearing snow from their driveway.

Launched the Community Connection Centre at White Oaks Court offering programs and services to the community.

Launched the Youth Strategy (2019-2023) and 55+ Recreation Strategy.

Collaborate with the Lifesaving Society and Red Cross to ensure we are running high level leadership programs; participate on a review committee that reviews Ontario leadership standards for the aquatics industry.

Examined the efficiency of programs and services with low participation within the seniors section in order to increase seniors recreation programming and serve a larger number of Whitby residents.

### **Canadian Tire Jumpstart grant funding received to offer the Playground Program at 8 park locations.**

Provided customers a great online program registration experiences with fast checkouts and easy to use online service

Creation and development of a fully accessible Durham Region Challenger baseball field including artificial turf infield, shade structures and accessible dugouts.

Design and relocation of the Brooklin Cenotaph to Brooklin Community Centre and Library.

Redevelopment of Jeffery Park that included a bridge to provide park access for residents at White Oaks development. The park now includes a new splash pad, basketball court and accessible parking.

Redevelopment of Central Park to improve the park pathways and tennis courts.

Involvement in the Len Cullen statue and it's placement with Cullen Central Park.

Involved in various environmental initiatives including the scout tree planting, Rosedale Park and Bradley Park tree plantings.

Improvements to the waterfront by constructing a new parking lot at the south end of Thickson Road which provides greater access to parking and a safer route for the waterfront trail.

## 2020 Priorities (Projects and Initiatives)

### COMMUNITY BUILDING

Name of Project	Description
Civic Recreation Centre Accessible Family Change rooms	This project will involve the conversion of the Public and Family change rooms at the Civic Recreation Centre to create fully Accessible Family change rooms in addition to male and female public change rooms
Whitby Civic Centre	Continue the planning process for the redevelopment of Whitby Civic Centre site which will create new public amenities such as public art, an amphitheater, public plaza and water feature as well as a new municipal headquarters
Accessibility - Internal and External Signage and Wayfinding	Improve accessibility and wayfinding through the development of an accessible standard for all interior and exterior signs within the Town of Whitby.
Marina Storage Expansion	Meet the existing demand for boat storage at the Marina by creating a boat storage lot, this project includes grading, landscaping, signage, curbing
Community Connection Executive Committee Work Plan	Community Connection work plan will focus on four objectives: <ul style="list-style-type: none"> <li>●enhancing relationships with community organizations and agencies</li> <li>●development of programs and services within the White Oaks community</li> <li>●development of marketing and advertising plans to increase community awareness</li> <li>●reviewing program trends and current participation rates</li> </ul>

Name of Project	Description
Implementation of the Council approved Seniors Strategy	Implementation of Seniors Strategy will include: <ul style="list-style-type: none"> <li>● Rebranding of the portfolio and centre to represent a 55+ age focus</li> <li>● Increase opportunities for programming for 55+ programming/space</li> <li>● Ongoing implementation of Age-Friendly Whitby Action Plan</li> </ul>
Implementation of the Council approved Youth Strategy	Action items within the Youth Strategy will include: <ul style="list-style-type: none"> <li>● ensuring the voice of youth is represented on committees and advisory boards</li> <li>● ongoing evaluation of youth opportunities and participation levels</li> <li>● effective communication and engagement of Whitby youth</li> </ul>
Waterfront Master Plan Update	Analysis of Community Waterfront Survey results and the development of a vision for the waterfront
North Whitby Sports Complex	Begin Community Consultation leading to design concepts of a new recreation centre that will include aquatic, arena and recreational programming spaces

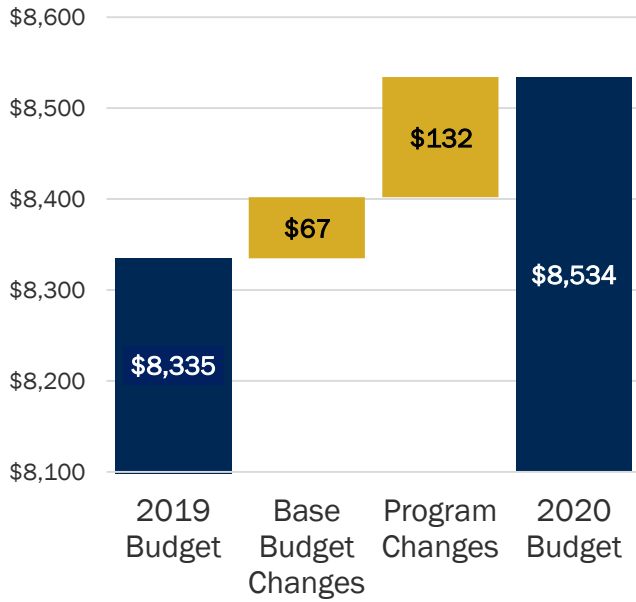
## COMMUNITY ENGAGEMENT AND COMMUNICATIONS

Name of Project	Description
Whitby Harbour Communication Plan	Continue to engage with Fisheries and Oceans to develop and implement a public communications plan for Whitby Harbour

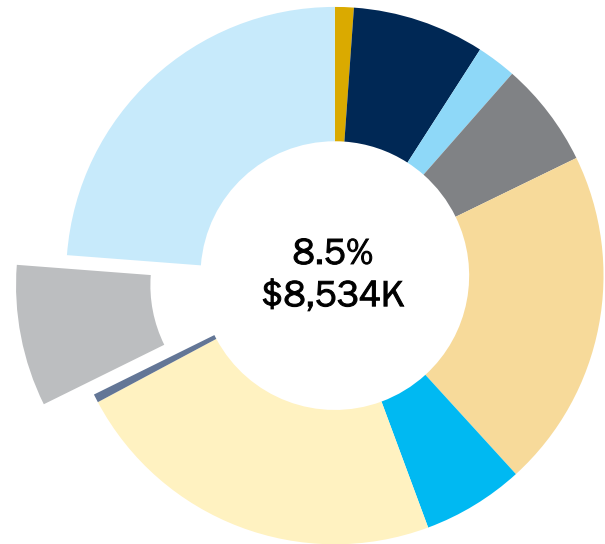
## EFFECTIVE GOVERNMENT

Name of Project	Description
Create an HVAC Registry	Improve efficiency through the creation a registry of HVAC contractors to assist with the ongoing maintenance and replacement of HVAC equipment.
Active Net Facility Management Module	Improve customer service and efficiency of in the facility rental process by transitioning into the new Facility Management module within the Active Net database.
Fitness Service Level Review	Service Delivery Review of the Fitness Services Section to develop efficiency and improve service
Development of Sport Field Allocation Policy	Modelled after the Ice Facility Allocation Policy, this policy will formalize and govern how sport field facilities are allocated
Facilities Services Review	Service Delivery review of Facilities Services to find efficiency and improve service

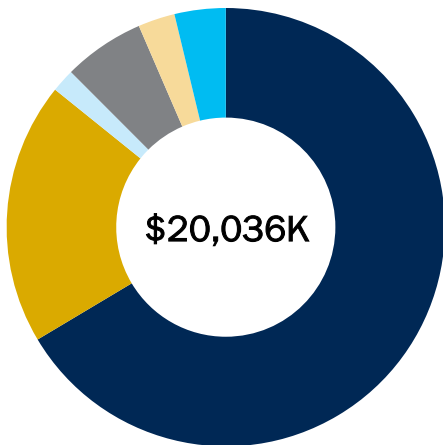
Budget Change



Department as a % Tax Levy

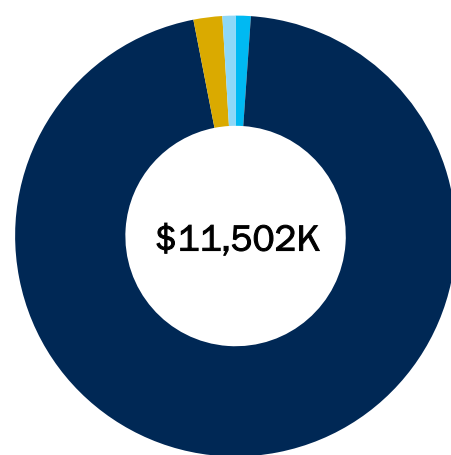


Expenditure



- Salaries, Wages & Benefits \$13,311K
- Building Related Costs & Utilities \$3,879K
- Vehicle & Equipment Maintenance and Fuel \$345K
- Purchased Services and Supplies \$1,201K
- Administrative Costs \$545K
- Transfers to Reserves and Internal Transfers \$755K

Revenue



- Grants \$128K
- Program Revenues, Fees and Fines \$11,022K
- Miscellaneous Revenue & External Recoveries \$243K
- Transfers from Reserves & Internal Recoveries \$110K

## Operating Budget

Financial Account Category Followed by Division (\$ in 000's)	2019 Budget	Base Budget Changes		Program Changes		2020 Budget
		Prior Decisions	Inflation	Other Changes	Decision Items	
<b>Revenues</b>						
Grants	(\$160)		\$38	(\$5)		(\$128)
Program Revenues, Fees and Fines	(\$10,903)		(\$207)	\$88		(\$11,022)
Miscellaneous Revenue & External Recoveries	(\$216)		(\$26)			(\$243)
Transfers from Reserves & Internal Recoveries	(\$104)		(\$6)			(\$110)
<b>Total Revenues</b>	<b>(\$11,383)</b>		<b>(\$201)</b>	<b>\$83</b>		<b>(\$11,503)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	\$13,283		\$133	(\$105)		\$13,311
Building Related Costs & Utilities	\$3,707	\$79	\$7	\$86		\$3,879
Vehicle & Equipment Maintenance and Fuel	\$355		\$1	(\$11)		\$345
Purchased Services and Supplies	\$1,077		\$42	\$82		\$1,201
Administrative Costs	\$536	(\$6)	\$10	\$5		\$545
Transfers to Reserves and Internal Transfers	\$760		\$3	(\$8)		\$755
<b>Total Expenditures</b>	<b>\$19,718</b>	<b>\$73</b>	<b>\$196</b>	<b>\$49</b>		<b>\$20,036</b>
<b>Net Operating Budget</b>	<b>\$8,335</b>	<b>\$73</b>	<b>(\$5)</b>	<b>\$132</b>		<b>\$8,534</b>
<b>Administration</b>						
Administration	\$339		\$9			\$348
Recreation, Youth and 55+ Recreation Services	\$1,374	(\$5)	\$77	(\$150)		\$1,295
Parks Development and Design	\$816		\$13			\$829
Marina and Harbour Facilities						
Facilities	\$5,805	\$78	(\$105)	\$282		\$6,062
<b>Net Operating Budget</b>	<b>\$8,335</b>	<b>\$73</b>	<b>(\$5)</b>	<b>\$132</b>		<b>\$8,534</b>

Note: Numbers may not add due to rounding

### Explanation of Changes

#### Base Budget Changes:

Prior decisions and inflationary increases – \$67K

#### Program Changes:

##### Growth – \$341K

Growth in programming for Active Living and Evolve Skate Camp (\$33K), day camps (\$4K) aquatics programs and rentals (\$25K), 55+ programs (\$1K) and cancellation fees (\$1K) offset by a decrease in McKinney programs \$10K.

Increase in instructors/performers for Active Living and Evolve skate camp to support growth in program attendance \$33K.

Growth in advertising and sponsorship revenue (\$22K). An adjustment to the food and beverage revenue expectations based on actual experience \$94K.

Hockey Canada and Ontario Minor Hockey Association mandated cross-ice and half ice for younger players. Whitby Ringette Association will be implementing a similar program. This has resulted in more players on the ice and a reduction in the need for ice time, resulting in a \$90K decrease in ice revenue and ice surcharge. Floor rentals are decreasing \$18K and soccer permits \$20K. This is offset by an increase in hall rentals (\$23K), leased lot (\$10K) park permits (\$3K) and tennis courts (\$4K).

Rent, custodial and maintenance expenses for additional leased Garden Street office space \$200K. Additional labour for repairs & maintenance of fleet vehicles \$2K.

The Port Whitby Marina decrease in seasonal and transient dock rentals \$25K, increase in concession sales (\$2K) and mast up/down services (\$1K) results in a decreased contribution to the Marina Reserve Fund of (\$22K).

### **Service – (\$119K)**

55+ programming at Taunton Mills (\$9K) program revenue \$11K and donations \$14K related to the van program.

Reallocation of 1.0 FTE to Strategic Initiatives (\$134K). Costs related to the van program (\$18K), Taunton Mills \$17K offset by a reduction in the church rental for 55+ (\$9K).

Hall rental at Heydenshore (\$35K) and change in use of room rental at Iroquois Park (\$6K).

Utilities and other building related cost \$40K, equipment maintenance \$1K, purchased services and supplies \$4K and administrative expenses \$5K resulting from the reopening of Heydenshore.

The Marina's additional storage revenue from additional space at 1700 Charles St. (\$15K) results in an increased contribution to the Marina Reserve Fund of \$15K

### **One-time Items – (\$89K)**

Get Fit Grant (\$5K) continues through to March offset by expenses related to the Get Fit Grant \$5K.

Hydro savings (\$89K) from the participation in the Industrial Conservation Initiative program at IPSC. Savings for future years will be dependent on the continuation of the energy efficiency programs and the Town's actual hydro consumption at IPSC.



## Staff Complement

### Community and Services

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
<b>Administration</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1</b>
55+ Services	6.00	3.38	0.00	0.00	
Recreation (Aquatics)	1.67	13.93	0.00	0.00	
Recreation (Child/Youth)	4.00	25.21	0.00	0.00	
Recreation Services (Fitness & Admin)	4.33	10.10	0.00	0.00	
<b>Recreation and 55+ Services</b>	<b>16.00</b>	<b>52.62</b>	<b>0.00</b>	<b>0.00</b>	<b>2</b>
Facilities (Administration)	7.00	0.00	0.00	0.00	
Facilities (Arenas)	24.28	17.53	0.00	0.00	3
Facilities (Community Centres)	14.72	7.42	0.00	0.00	3,4
Mechanical Services	5.00	0.00	0.00	0.00	
Accessibility	1.00	0.00	0.00	0.00	
<b>Facilities</b>	<b>52.00</b>	<b>24.95</b>	<b>0.00</b>	<b>0.00</b>	
<b>Parks Development and Design</b>	<b>7.00</b>	<b>0.31</b>	<b>0.00</b>	<b>0.00</b>	
<b>Marina and Harbour Facilities</b>	<b>5.00</b>	<b>2.72</b>	<b>0.00</b>	<b>0.00</b>	
<b>Community Services Total</b>	<b>82.00</b>	<b>80.60</b>	<b>0.00</b>	<b>0.00</b>	

#### Notes:

FTEs were adjusted to reflect changes throughout the year

Part-time FTE have been updated based on review with Human Resource Services and Corporate Services to better reflect standard work hours for unit and budgeted hours

- (1) Sponsorship and Economic Development were reallocated to Strategic Initiatives Division
- (2) Supervisor Fitness Services 1.00 FTE converted to Director, Strategic Initiatives in the Strategic Initiatives Division, and the Supervisor of Aquatic Services converted to Supervisor Fitness and Aquatic Services and is split 0.67 FTE Aquatics and 0.33 FTE Fitness

- (3) Reallocation of Permit Coordinator hours allocated between Community Centres and Facilities 0.15 FTE
- (4) Increase in Attendant hours for the Garden Street Branch Office per CAO 16-19 0.50 FTE

Pages 202 to 204 have not been included as they are not currently in an accessible format.

# Public Works

## Department Overview

The Public Works Department is comprised of four Divisions, of which deliver infrastructure, asset management, construction, trails and multi-use paths, traffic operations, transportation planning, parking services, waste management, winter control program, parks maintenance, capital works program, engineering approvals and storm water management.

## Key Services

### Engineering and Infrastructure Services Division is responsible for:

- Water management ponds, street lighting, traffic signals, bicycle and active transportation routes, sidewalks
- Environmental assessments for roads and road related infrastructure
- Construction administration and inspection for all capital and development road and road related infrastructure
- Engineering permits – curb cuts, road occupancy permits, municipal consents, etc.
- Asset Management Services – data collection, condition rating, needs analysis, level of service policies, status reporting, projections – for all road and road related infrastructure elements and assisting and providing guidance to other Divisions and Departments

### Transportation Services Division is responsible for:

- Traffic Engineering – traffic control devices, signage, lane marking
- Transportation planning
- Bicycle/active transportation planning
- Parking planning and management of municipal parking lots and on-street meters
- Traffic and parking management bylaws
- Traffic safety and calming
- Crossing guards and Road Watch

### Development Engineering & Environmental Services Division is responsible for:

- Engineering review and design approval for residential developments, subdivisions and commercial site plans
- Engineering review for Committee of Adjustment and Land Division
- Fill permits and lot grading certificates
- Storm water management and drainage engineering design and analysis

## Operational Services Division is responsible for:

- Parks and playground maintenance
- Town grounds/property maintenance
- Forestry and horticultural management and maintenance
- Special events (Parks, Roads, Waste)
- Winter control – Roads, Town facilities, sidewalks, Seniors program
- Maintenance of all roads and road related infrastructure – roads, bridges, storm sewers, ponds, street lights, fences, sidewalks, parking lots
- Waste collection – residential residual garbage, green bin organics, yard waste and special collection program
- Landfill management
- Fleet and equipment maintenance
- Health and Safety training
- Operations Centre building maintenance and master planning
- Administrative, financial and technical services for Roads, Parks, Waste and Fleet

## Contribution to Mission

Public Works provides the services required to create and support a sustainable, healthy and safe community environment, carrying out Council's goals and priorities in an inclusive and collaborative manner.

## 2018 Community Survey

Almost half (48%) of the community survey respondents rated the Town an 8 or above for quality services provided. In addition, two of the top five reasons residents indicated that services are good value for their tax dollar are: green spaces are excellent (31%); and, roads and infrastructure are well maintained (25%).

## 2019 Accomplishments and Successes

**Strategic Priority 1: People – We will foster an inclusive environment where employees can experience job satisfaction and rewarding careers.**

Consultant/Contractor Registries:

- The Town of Whitby is implementing a Roster/Registry procedure for the direct award of Professional and Consultant/Contractor Services for assignments. This is streamlining the delivery of engineering and construction services.

### Fleet Management Software:

- The Department has been updating 15+ year old software to better manage the Corporate Fleet.
- The new software will provide a user friendly system that will track vehicles and equipment service and repairs, provide multiple customized reports, parts tracking (both stock and pass through) and have the capability for additional software as technology changes.
- Full implementation of Fleet software and operation is planned for early 2020.

### Safe Driver Program:

- The Department has implemented a Defensive Driving program to improve driver safety and awareness and to mitigate the potential for accidents and improve the Town's Commercial Vehicle Operation Rating which is governed by the Ministry of Transportation.

### Autonomous Vehicle Pilot Project

- The Town was successful in securing a grant for an autonomous pilot project in Whitby, in partnership with Smart Cone, and other industry stakeholders including Durham Transit, Durham College and Ontario Tech from the Ontario Centres of Excellence.
- The pilot is scheduled to be implemented in mid 2020.

## **Strategic Priority 2: Organization – We will be a high performing, innovative, effective and efficient organization.**

### Operations Centre Expansion – Phase 1

- Phase 1 of the Master Plan for the Operations Centre Main Compound comprise of an expansion to the main building. It is intended to provide long term administrative and certain technical staff accommodations for the various sections within the Operations Division that will be required to manage growth within the Town.
- The design has incorporated a flexible approach and considered both interim and longer term needs and some of the primary features include; second storey addition to the main building area and expansion to the emergency control room at the northeast end of the complex; provisions for two new training rooms; provisions for locker space and lunch room to address existing deficiencies and long term needs; additional meeting rooms; collaborative open work and meeting space areas for staff; elevator and accessibility requirements for staff and the public/ and provisions for walk out space from the second floor. This is the first phase of a multi-phase expansion for the Operations Centre.
- The next phases of the Operations Centre Master Plan are: Phase 2 Parks Wing; Phase 3 Mechanics Bay expansion; Phase 4 Vehicle Storage expansion.

### Lynde Creek Master Drainage Plan Update

- The Study commenced the study in 2018 and is being completed in conjunction with CLOCA to reflect the Whitby Official Plan and also to accommodate changes within the watershed since 1988.
- The report has also considered growth in Brooklin.
- A working draft will be completed in 2020. Future work will be required over the next year to assess the impacts of climate change and details of future growth,
- The final report is anticipated late 2020/2021.

### National Disaster Mitigation Program – Intake 4 & 5

- Have been working on the following stormwater studies and anticipate substantial completion in 2020
  - Michael Boulevard Flooding Assessment
  - Culvert/Bridge Capacity Assessment Master Plan
  - Whitby Shoreline Flooding Assessment
  - Corbett Creek Floodplain Mapping and Master Drainage Study
  - Town Wide Urban Flooding Study: An assessment of existing municipal storm sewer and overland flow routes

### Road Rationalization

- Ongoing dialogue and review with the Region of Durham on ownership of roads and jurisdiction requirements in the long term to best service the various user groups.
- Preliminary strategy on initial roads to be transferred between the two levels of government which will continue over the next few years.

### Fleet Master Plan

- The Fleet Strategic Master Plan will build on the Fleet Maintenance Operational Study to address long term Fleet needs of the Town.
- The plan will examine objectives and opportunities in detail, as well as the additional requirements for the extensive growth the Town expects over the next few years.
- Additional items will include changes in technologies, growth, qualified staff and vehicle utilization.
- The process for finalizing the consultant has been completed and the Study is planned to be completed in draft form by the end of 2020.

### LED Streetlight Completion

- The Department has completed the removal of all High Pressure Sodium (HPS) lights within the Town and replaced with LED lights.
- There have also been the ongoing street light pole and related hardware replacements based on their condition.
- Significant savings to the tax payer has resulted in the LED conversion program.

### EAB Action Plan Conclusion

- Approximately 7800 ash trees have been removed on Town property, with close to 6000 being replaced to date.
- Tree replacement planting plans have taken into consideration increasing tree species diversification, to mitigate the impact of any future disease and insect infestations.

### Turk Pond/Dryden Boulevard Extension

- The development of the Minto Subdivision has provided the Town with the opportunity to complete the design and start construction of a major Stormwater Management Facility at the northwest quadrant of Rossland and Thicksen which was identified in the 1999 Pringle Creek Master Drainage Plan (PCMDP, 1999). This pond will provide quality treatment for flows from approximately 170.0 ha of existing residential areas which currently outlet untreated into Pringle Creek.
- Dryden Boulevard connection between Anderson Street and Thicksen Road is also being completed part of the development of the Minto Subdivision.
- The projects are expected to be completed mid 2020.

### Corporate Asset Management Policy

- O.Reg. 588/17 Asset Management Planning for Municipal Infrastructure mandates that each municipality in Ontario must have a Council endorsed Strategic Asset Management Policy by July 1, 2019, which was completed.
- This Policy outlined the AM governance, dealing with climate change, commitments to good AM practices, and transparent decision making.

### Water Street Municipal Class EA

- Study has been initiated along the south end of Brock Street and along Water Street from Brock Street South to South Blair Street).
- The EA is reviewing road modifications required to best serve the waterfront, address drainage issues and accommodate active transportation needs.
- Harbour Street is also being incorporated into the scope of the EA. The EA is scheduled for completion in 2020/2021.

### Centre Street & Gilbert Street Reconstruction

- The overall scope of work includes the reconstruction of Centre Street South (from Arthur Street to Dunlop Street) and Gilbert Street (from King Street to Byron Street).
- Road improvements included new concrete curb and gutter, sidewalk replacement, new pavement structure and new storm sewers.
- Sections of sanitary sewers and watermains within the project limits will also be replaced as required by Durham Region.
- Significant portions were completed in 2019 with the remainder of the construction to be finished in 2020.



### Traffic Initiatives and Operational Improvements

- Residents regularly request traffic improvements to address what is viewed as aggressive or unsafe driving, predominantly in residential neighbourhoods
- Transportation staff throughout the year consider improvements to traffic operations to make the streets safer,
- Improvements have included in-road flexible bollards, new stop signs, new speed limits, improved walking and cycling facilities, improved parking opportunities, etc. This is an ongoing initiative.

### Fleet to Trees Initiative

- Introduction of Fleet to Trees to vehicle and equipment tenders. In conjunction with other departments Fleet Services developed a plan to assist in the reduction of GHG by issuing tenders requiring vendors to contribute trees along with their competitive bid. Based on the capital value of project, a vendor is financially responsible for the number of trees to be supplied. Trees will be used to create carbon sinks (self-sustaining mini forests) within selected parks,

### Asset Management Strategic Plan

- An internal review that has identified existing conditions and needs of existing public assets from a condition and long term cost perspective.
- Part of the analysis has also been to equate assets to resource requirements from a quantitative perspective that will better enable the municipality to project long term resource needs to manage growth.
- The Asset Management Plan will also look at future assets and longer term requirements from a sustainability perspective.

### **Strategic Priority 3: Customer – We will provide a consistent, optimized and positive customer service experience.**

#### Municipal 511.ca

- Completion of the implementation of the Municipal511.ca, system where residents can view an interactive and easy-to-use map of current and future road construction projects, lane restrictions and road closures – including those related to special events (such as parades).
- The service combines construction and event information from both the Town and Regional Municipality of Durham, providing drivers with a complete picture of any road issues that could impact them.

### West Whitby Infrastructure Implementation

- Ongoing engineering approvals, agreements and public infrastructure construction oversight of 12 Draft Approved Subdivisions,
- Construction completed for 3.3km of Des Newman Boulevard, a new 4-lane north-south arterial servicing West Whitby,
- Widening to 4-lanes of existing Rossland Road from Lake Ridge Road to McQuay Boulevard.

### Rossland Road Improvements East of McQuay Boulevard and Multi-Use Path

- As part of the West Whitby development, major improvements along the Rossland Road corridor were implemented, including a new signalized intersection and turn lanes at Coronation Street, new multi-use path, and new asphalt.

### Waste Management Review

- In response to the needs identified in the Service Delivery Review (SDR) completed in 2016, GHD has completed a review of the Solid Waste Management Services as per RFP-64-2017. The report outlined recommendations to improve and optimize efficiencies and to meet the future waste collection needs of near and long term growth.
- The three main areas of focus of the report were:
  - A comprehensive review of current services provided
  - A review of best practices and a case study review comparing municipalities with similar solid waste collection requirements both inside and outside of the Region of Durham
  - The identification of a near-term collection strategy to address the significant growth in West Whitby, as well as improvement opportunities

### Parking Master Plan

- Study has been progressing for the now, medium and longer term Parking requirements for Downtown Whitby and Brooklin.
- Study is also considering the requirements associated with a Residential Parking Permit for Downtown Whitby.
- Preliminary recommendations were provided in 2019 and study is planned to be completed in 2020 with an implementation strategy.

### Active Transportation Plan

- Study has been progressing for the development of an Active Transportation Plan throughout the Town. Preliminary recommendations have been identified in 2019 that included routings and timings.
- Consultation with various stakeholders has been undertaken and the plan is to be completed in 2020 and will include a proposed active network, timing and preliminary costs and implementation strategy.

### Brooklin Infrastructure Planning, Major EA, Mid-Arterial

- Following the completion of the Brooklin Transportation Master Plan in 2018, the Major Roads EA along with the Mid Block Arterial EA has been initiated.
- The Town is providing oversight of both EA's with the key land owners assisting in its completion.
- Both EA's are expected to be completed in 2020 with detail design to be initiated shortly thereafter of critical routes.

### Downtown Whitby Transportation & Pedestrian Safety Action Plan

- This study has focused on Downtown Whitby and has been assessing all modes of transportation for all user groups with an emphasis on further creating and encouraging a walkable Downtown.
- The identification and recommendation of physical and operational modifications, countermeasures, enhancements and priorities to achieve a pedestrian focused destination are being included in the Active Transportation Plan to be completed in 2020.

### Environmental Assessment for an Alternate Route to Hwy 7/12

- This This is a study that was initiated in late 2019 to determine the most appropriate route for Highway 7/12 so that the Town can gain care and control of the existing road through Downtown Brooklin/
- EA Studies are mandated by the Ontario Environmental Assessment Act and the planning and design processes are defined to ensure all environmental impacts are considered.
- The Ministry of Transportation and the Town have agreed in principle to work together to identify a solution that meets MTO requirements while addressing the Town's interest to find an alternate route around the Village of Brooklin.

## 2020 Priorities (Projects and Initiatives)

### COMMUNITY BUILDING

Name of Project	Description
AVIN Autonomous Shuttle	Partnership with SmartCone and other to bring autonomous shuttle to Town.

### COMMUNITY SAFETY AND TRANSPORTATION

Name of Project	Description
Parking Master Plan Report & Initial Implementation	Completion of the Master Plan Document Initial implementation of the recommendations - i.e. RFP for Parking Structure, new meters, signage, leasing, lot expansion, potential land acquisition
Active Transportation Plan Report	Completion of the Active Transportation Plan and incorporate the work and recommendations from the Downtown Pedestrian Safety Action Plan as a component of the overall strategic plan.
Brooklin Major Road EA	Completion of the Brooklin Major Roads EA. Planning for next phase of Detail Design
Highway 7/12 Alternate Route EA	Environmental Assessment and preliminary design for an alternate road for Hwy7/12 through Brooklin.
Des Newman CP Rail Grade Separation	Design and construction of a new grade separation on Des Newman Blvd

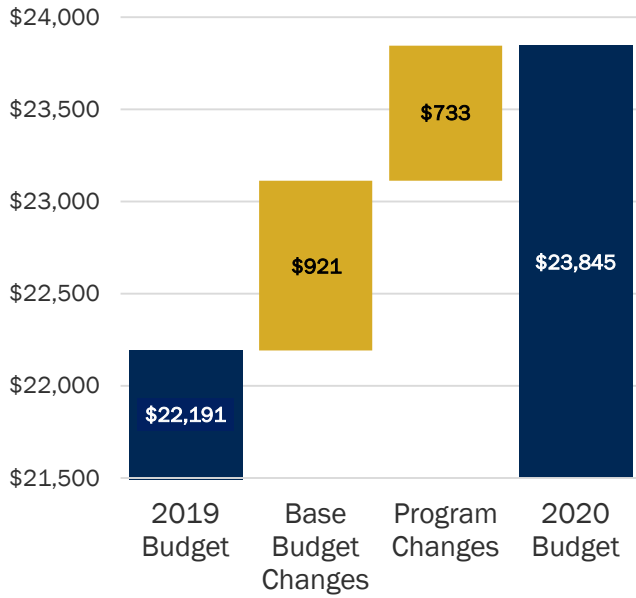
### EFFECTIVE GOVERNMENT

Name of Project	Description
Asset Management (MAMP) Report	Update the seven SAAMP and MAMP reports for the asset types
Fleet Strategic Master Plan	The Fleet Strategic Master Plan will address long term fleet needs.
Road Rationalization	Phase 1: May 1st the Town will assume ownership of Cochrane Street (minus bridge) and Henry St
Sand and Salt Dome	Replacement of skin roof coverings, paving, surface and ventilation to address structural issues with textile and health and safety concerns. Budget approved in 2019. Work needs to be completed when domes are empty.

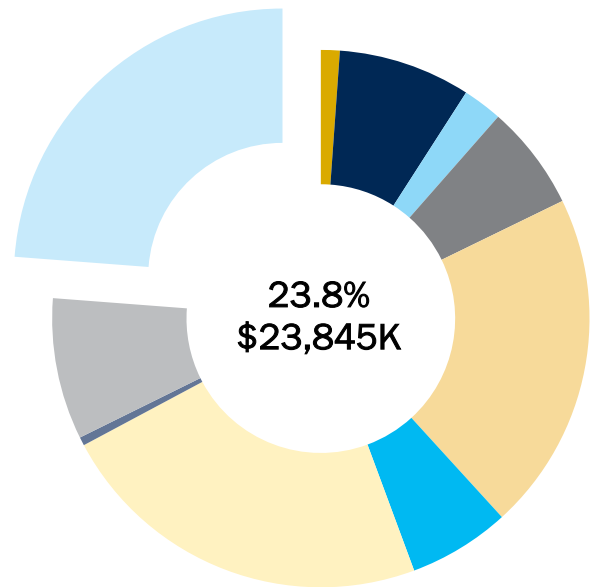
ENVIRONMENTAL SUSTAINABILITY

Name of Project	Description
Urban Forestry Master Plan	"Phase 1 Urban Forest Analysis Phase2 Urban Forest Study Phase 3 Consultation Phase 4 Urban Forestry Master Plan"
Lynde Creek Master Plan and Implementation Strategy	Master Plan Report that identifies the infrastructure requirements for the Lynde Creek watershed to address capacity deficiencies, structural needs, and future development. Sensitivity impacts regarding climate change will also be assessed.
Whitby Shoreline Risk Assessment - National Disaster Mitigation Program Intake 4	Study to assess the existing condition of the shoreline, future erosion potential, and mitigation requirements between Town Limits
Michael Boulevard Flooding Assessment - National Disaster Mitigation Program Intake 4	Study to assess the existing condition of the Michael Blvd area, future risks potential, and mitigation requirements to remove properties from the flood plain
Bridge/Culvert Master Plan - Hydraulic Capacity Assessments - National Disaster Mitigation Program Intake 4	Study to assess the existing hydraulic capacity of the Town-owned bridges and culverts and prioritize potential structures for improvements to avoid catastrophic failures and minimize road flooding.
Town-Wide Urban Flooding Study - National Disaster Mitigation Program Intake 5	Study to obtain a better understanding of how the Town's urban storm sewer and overland flow networks will react to large storm events to determine areas that could be subject to surface and basement flooding.
Corbett Creek Master Drainage Plan and Flood Mapping - National Disaster Mitigation Program Intake 5	To develop a completed master drainage plan and update current floodplain mapping for Corbett Creek.

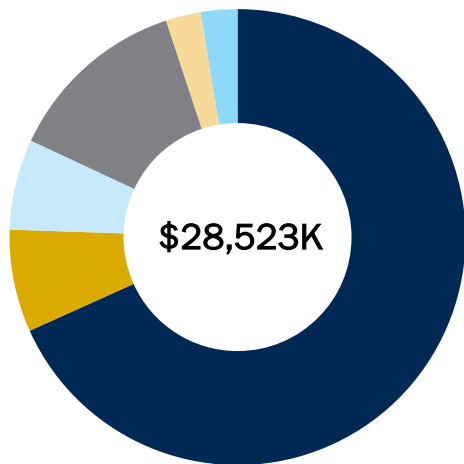
Budget Change



Department as a % Tax Levy

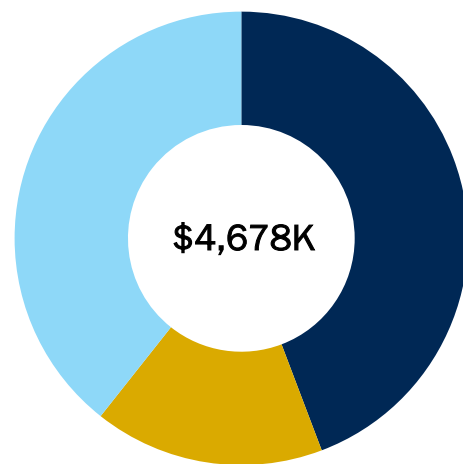


Expenditure



- Salaries, Wages & Benefits \$19,471K
- Building Related Costs & Utilities \$2,070K
- Vehicle & Equipment Maintenance and Fuel \$1,833K
- Purchased Services and Supplies \$3,702K
- Administrative Costs \$710K
- Transfers to Reserves and Internal Transfers \$739K

Revenue



- Program Revenues, Fees and Fines \$2,069K
- Miscellaneous Revenue & External Recoveries \$768K
- Transfers from Reserves & Internal Recoveries \$1,840K

## Operating Budget

Financial Account Category Followed by Division (\$ in 000's)	2019 Budget	Base Budget Changes		Program Changes		2020 Budget
		Prior Decisions	Inflation	Other Changes	Decision Items	
<b>Revenues</b>						
Program Revenues, Fees and Fines	(\$2,058)		(\$19)	\$8		(\$2,069)
Miscellaneous Revenue & External Recoveries	(\$1,066)		\$53	\$244		(\$768)
Transfers from Reserves & Internal Recoveries	(\$1,784)		(\$56)			(\$1,840)
<b>Total Revenues</b>	<b>(\$4,908)</b>		<b>(\$22)</b>	<b>\$252</b>		<b>(\$4,678)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	\$18,895		\$202	(\$55)	\$429	\$19,471
Building Related Costs & Utilities	\$1,858	\$2	\$182	\$22	\$6	\$2,070
Vehicle & Equipment Maintenance and Fuel	\$1,856	\$64	\$28	(\$122)	\$7	\$1,833
Purchased Services and Supplies	\$3,508	(\$11)	\$23	\$180	\$1	\$3,702
Administrative Costs	\$681	\$4	\$10	\$2	\$12	\$710
Transfers to Reserves and Internal Transfers	\$300		\$439			\$739
<b>Total Expenditures</b>	<b>\$27,099</b>	<b>\$59</b>	<b>\$884</b>	<b>\$27</b>	<b>\$454</b>	<b>\$28,523</b>
<b>Net Operating Budget</b>	<b>\$22,191</b>	<b>\$59</b>	<b>\$862</b>	<b>\$279</b>	<b>\$454</b>	<b>\$23,845</b>
<b>Capital Engineering &amp; Infrastructure Services</b>						
Capital Engineering & Infrastructure Services	\$1,603	\$2	\$52	\$1		\$1,658
Transportation Engineering & Parking Services	\$719		\$473	\$28	\$190	\$1,410
Development Engineering & Environmental Services	\$418		\$36	(\$126)	\$165	\$494
Technical & Administrative Services	\$2,947	(\$9)	\$190	\$64		\$3,191
Roads & Traffic	\$3,480		\$21			\$3,500
Winter Control	\$3,021		\$38	\$46		\$3,105
Waste Management	\$2,938		(\$12)	\$157		\$3,085
Fleet & Safety	\$2,340	\$66	\$14	\$59		\$2,479
Parks Maintenance	\$4,726		\$49	\$50	\$99	\$4,924
<b>Net Operating Budget</b>	<b>\$22,191</b>	<b>\$59</b>	<b>\$862</b>	<b>\$279</b>	<b>\$454</b>	<b>\$23,845</b>

Note: Numbers may not add due to rounding

### Explanation of Changes

#### Base Budget Changes:

##### Prior decisions and inflationary increases - \$921K

Increased transfer to the Parking Reserve Fund \$435K as a result of the restructuring of Parking Services. There is an offsetting transfer to the Parking Reserve Fund in Legal and Enforcement Services.

#### Program Changes:

##### Growth – \$365K

Decrease in Development Engineering revenue volumes \$8K.

Increased hours required for crossing guards \$19K due to growth.

Increased traffic related expenses \$8K associated with radar message boards and the Active Transportation and Safe Roads Advisory Committee.

Increased operating supplies \$1K to support education of transportation initiatives.

Increased requirements for seminars, conferences and education \$3K to support staff development.

West Whitby growth related operating costs including waste collection (CS 58-19) \$285K, hydro for 313 new streetlights \$21K, winter control supplies \$41K,

Increase in allocations of licensed technician labour for fleet repairs and maintenance charged to other departments outside of Public Works based on historical averages (\$19K)

### **Service – \$223K**

Change in service delivery for the Brooklin Expansion resulting in reduced recoveries of \$130K. There is now a consultant completing the development engineering work required and the Brooklin Landowners Group is paying this consultant directly. Therefore, there are no further recoveries at this time. Offsetting the reduced recoveries are reduced expenses of (\$100K).

Operations revenue adjustments include \$76K for Special Collection Fees due to the fee not yet implemented and \$202K in recoveries as we are no longer servicing Elexicon's fleet. This is offset by a reduction in the fuel, parts and repair costs related to the servicing of Elexicon's fleet (\$129K). Licensed technician hours were reallocated from servicing the Elexicon fleet \$42K and from Community Services due to the discontinuation of the Senior's Van program \$2K.

### **Capital Impact – \$71K**

Revenues are reduced by \$20K due to the reduction in Durham Region recoveries resulting from the Road Rationalization Report (PW 29-19)

Annual maintenance, fuel and AVL costs relating to growth related new fleet assets \$41K, and increased water usage due to a new splash pad \$10K.

### **One-time – (\$379K)**

One-time recovery of staffing and overhead costs of (\$167K) related to West Whitby.

To recognize the part year impact in 2020 of the West Whitby waste collection (\$205K), the new capital fleet assets (\$33K), streetlight installations (\$10K) and Durham Region recoveries (\$15K).

Additional contracted services to reduce the backlog of Forestry work orders from residents request for pruning boulevard trees in front of their residence \$40K.

An additional year of Fleet Dynamics software due to the timing of the completion of the Fleet Focus software implementation \$11K.



Request		FTE	Ongoing Annual Tax Based Impact \$	2020 Tax Based Impact \$	2021 Tax Based Impact \$
<b>Position Related Requests:</b>					
Public Works					
18	Manager Subdivisions, Major Growth	1.00	\$165,098	\$165,098	\$0
19	Supervisor, Transportation Planning	1.00	\$151,643	\$151,643	\$0
20	Labourer – Parks Maintenance	1.00	\$94,724	\$98,724	(\$4,000)
21	Part-time Clerk (24 hours)	0.70	\$38,392	\$38,392	\$0
<b>Total Requests</b>		<b>3.70</b>	<b>\$449,857</b>	<b>\$453,857</b>	<b>(\$4,000)</b>

## **Decision #18 Manager Subdivisions, Major Growth (FTE = 1.00)**

Implementation Date: 01/06/2020

Department: Public Works

Division: Development Engineering and Environmental Services

### **Function of Role:**

Manage all aspects of the municipal engineering reviews and provide direction to Town staff regarding development proposals associated with all major sub divisions within the Town and as well as major growth areas, including Brooklin. Coordinate and work with developers, consultants, contractors, public, and other stakeholders relating to subdivision development issues. Oversee the completion of engineering reviews and comments for subdivision from the draft plan stage to construction. Coordinate with other Town divisions to ensure comments are prepared in a logical and timely fashion and to ensure development complies with standards, policies and practices. Prepare budget and financial contributions associated with major development and cost-sharing related to infrastructure upgrades through development. Prepare staff reports to Council and attend Council meetings as required.

### **Why this request is necessary:**

This position is required to sustain current service requirements and to address demands associated with recent and forecasted growth. The current staff compliment and job functions are inadequate to maintain workloads as well as to manage significant increases in work demands. This position is essential from a health and safety perspective given the current workloads and pressures on existing resources. Significant use of external consultant assistance is currently being undertaken as a stop gap measure which is not sustainable not effective from a long term financial, internal knowledge, risk diversion, and succession planning perspectives. Consultants also are not able to make foundational decisions and provide direction on behalf of the Town – current staff need to provide the necessary oversight which is beyond the current resources ability.

### **Consequences of not funding this request:**

Engineering reviews will not be completed in time or in some cases will not be completed. Inadequate oversight of public infrastructure approvals and design. Further burn out of existing resources will occur create an unhealthy work environment. Proper engineering reviews and approvals of public assets will be placed at risk. Inability to enhance communication with internal staff, departments, agencies, and the development community. Developer complaints regarding service delivery will increase due to lack of appropriate service delivery. Difficult in the future to defend fees currently being charged.

Increase use of consultants was considered but not recommended as already utilizing significant consultants and require management oversight and direction which consultants cannot undertake.

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$162,098	\$162,098	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
<b>Net Request Impact - Growth</b>	<b>\$165,098</b>	<b>\$165,098</b>	<b>\$0</b>

## **Decision #19 Supervisor, Transportation Planning (FTE = 1.00)**

Implementation Date: 04/06/2020

Department: Public Works

Division: Transportation and Parking Services

### **Function of Role:**

The Supervisor of Transportation Planning will manage all aspects of planning for and the implementation of transportation needs, including the integration and implementation of long range transportation and parking master plans and feasibility studies, corridor options and mobility planning, municipal parking planning and strategies, integrated mobility solutions and plans for all modes, including but not limited to: auto, trucking, active, transit and parking. Incorporating emerging technologies and new options for modes of travel into the Town's existing and future transportation system. Reviewing unique and forward thinking mobility solutions from new and modified growth areas including the Downtowns. Duties will include leading transportation Environmental Assessments, developing public outreach strategies, and communicating actively with residents and the public on transportation and parking planning matters. Recommendations and incorporation of new and emerging technologies within new developments as well as in retrofit situations. Coordinate with other Town of Whitby divisions and external agencies, e.g. Region of Durham, Metrolinx, MTO and Durham Region Transit. Participate in the budget process through the planning and prioritization of projects, studies and active facilities/roadway improvements. A focus of this position would be ensuring a wide spectrum of mobility choices for all user groups that are financially viable and manageable, sustainable, and safe, are incorporated into the Town's transportation network and parking systems.

### **Why this request is necessary:**

Whitby is growing rapidly. The Town's population is expected to grow from 135,000 to 200,000 within 15 years and much of the new development will be in new intensified communities. There are many opportunities and challenges when preparing for significant future growth and intensification. Whitby must plan for the safe incorporation of all modes of transportation (i.e. roads, transit, active), parking needs (residential and commercial), new trends in mobility, and emerging technologies. The existing workload for transportation staff far exceeds their capacity and there currently is a significant backlog of addressing concerns and completing projects and studies in a timeframe that is required for decision making of other foundational plans such as budgets, DC Study, Transportation Master Plans, Major EAs, Development Plans, Secondary Plans etc. With significant growth expected and the challenges of infill projects, additional staff are required to address both current and future transportation planning needs. Currently significant Consultant assistance is currently being used to support the division; however, the major reliance of Consultants is not ideal from a long term sustainability perspective and there remains the continued lack or need for Town oversight, direction and decision making.

**Consequences of not funding this request:**

Utilization of consultant services to assist with the implementation of priority projects or to complete studies is not cost effective, and does not effectively represent the municipality (e.g. foundational decisions cannot be made). Continued utilization of consultants may delay projects and studies, or they may not be initiated/completed. Continued delays of addressing concerns or initiating projects/studies are expected.

Capable professionals have not been found to be available for temporary or part-time positions. Re-defining or re-organization of existing positions is not feasible. Continued use of consultants is also not recommended as consultants cannot make all decisions on behalf of the municipality and as such Town staff are still required to provide oversight and decision making.

**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$162,098	\$162,098	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact – Growth	<b>\$165,098</b>	<b>\$165,098</b>	<b>\$0</b>

## **Decision #20 Labourer – Parks Maintenance (FTE = 1.00)**

Implementation Date: 09/28/2020

Department: Public Works

Division: Parks Maintenance

### **Function of Role:**

The position would be responsible for winter and summer maintenance on trails, multi-use paths, and sidewalks throughout the Town. In the winter months, this position would be dedicated to providing winter maintenance of the active transportation routes specific within parks. During the summer months, maintenance would be performed on the network including; sweeping, turf repair, brush pruning, trail patching, and trail delineation and any other repair work for the coming winter season. The intent of clearing the additional network is for the purpose of encouraging walkable schools, connections to our downtowns, and high-use connectivity routes in the community.

### **Why this request is necessary:**

To provide formal winter maintenance on additional trails, this position would be needed to ensure Council approved winter service levels are maintained and are in accordance with provincial minimum maintenance standards. Typically a FTE and machine is required for every 27 km's of active transportation route. With this position, 23.5 additional km's will be added to the maintenance program. Due to the additional driving time and scope of work to perform the maintenance, an additional FTE is required. There is currently no dedicated resource for trail maintenance.

### **Consequences of not funding this request:**

The additional infrastructure to be maintained cannot be completed during regular hours and would be dependent on overtime. As overtime is not mandatory and other routes would take priority, the system would not be completed within the approved Levels of Services which could create safety hazards and create difficulties for clearing afterwards.

Alternatives would be to reduce the service levels on other routes which is not recommended from a safety perspective or to contract the work to an outside agency. Currently the Town does not have an external contract for sidewalk / trail winter maintenance.

### **Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Full Time Salaries, Wages & Benefits	\$82,224	\$82,224	
Other Operating Expenses	\$12,500	\$16,500	
Other Operating Expenses – One Time	\$4,000	\$4,000	(\$4,000)
Net Request Impact - Service	<b>\$94,724</b>	<b>\$94,724</b>	
Net Request Impact – One Time	<b>\$4,000</b>	<b>\$4,000</b>	<b>(\$4,000)</b>

- Other Operating expenses includes fuel and vehicle maintenance for the related Capital Project Decision Item #24: Increased Winter Trail Maintenance Sidewalk Plow

## **Decision #21 Part Time Clerk (24 Hours) (FTE = 0.70)**

Implementation Date: 10/16/2019

Department: Public Works

Division: Transportation and Parking Services

### **Function of Role:**

The Part-Time Transportation Clerk is responsible for assisting staff with all aspects of administrative duties related to traffic and transportation planning, including but not limited to processing, distributing and coordinating residential, council, and stakeholder inquiries and customer service requests. Processing correspondence to the public regarding traffic matters, coordinating the leased parking within the municipal lots and on-street meters, maintaining Interested Parties lists for the various transportation projects, processing invoices, etc. Providing information to residents related to the Town's Traffic By-law, assisting with the staff reports and memos to Council, preparation of By-laws for Council reports, maintaining a consolidated list of schedules for the Traffic By-Law. Gathering and preparing statistics on traffic, transportation and parking management inquiries. Preparing letters for internal and external customers for transportation comments related to development. Organizing and managing all Transportation and Parking Services City Works and hard files.

### **Why this request is necessary:**

At this time, there is only a temporary part time clerk which started in the summer of 2019 to address critical shortages and needs to assist in managing the significant administrative work load of this Division. Whitby has grown significantly in recent years and is currently experiencing increases in growth in West Whitby and major growth in population and growth is continuing to occurring rapidly. With significant growth experienced and planned, the number of transportation related inquiries/concerns, studies/projects and development applications have and are expected to rapidly increase. There is a need to ensure customer service is adequately provided to residents, stakeholders and agencies. There is no current permanent position to perform this task and existing transportation staff are not able to undertake this work load and perform their regular day to day duties.

### **Consequences of not funding this request:**

Should the position not be filled there would be significant delay in providing customer service to residents, stakeholders, council, finalizing documentation including traffic/transportation comments for other divisions/agencies, administering leased parking, processing invoices, etc. As growth continues and inquiries for service requests continues to increase so too will the delays in responses.

The use of existing clerical staff in Public Works was considered but not recommended as the workload is already at/exceeding capacity in those areas and they are unable to take on additional duties related to Transportation and Parking Services.



**Savings and/or additional revenues:**

N/A

**Impact:**

	Annual	2020 Impact	2021 Impact
Part Time Salaries, Wages & Benefits	\$35,392	\$35,392	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact - Growth	<b>\$38,392</b>	<b>\$38,392</b>	<b>\$0</b>

## Staff Complement

### Public Works

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Administration	4.00	0.00	0.00	0.00	
Engineering – Capital and Special Studies	7.00	0.00	0.00	0.00	
Construction Inspection	9.00	1.37	0.00	0.00	
Asset Management	3.00	0.62	0.00	0.00	
<b>Engineering – Capital &amp; Infrastructure</b>	<b>19.00</b>	<b>1.99</b>	<b>0.00</b>	<b>0.00</b>	
Transportation and Engineering	6.00	20.68	1.00	0.70	1,2,6,7
Development Engineering	8.00	0.00	1.00	0.00	3,8
Stormwater Management	2.00	0.00	0.00	0.00	
<b>Development Engineering &amp; Environmental Services</b>	<b>10.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	
Operational Services (Admin. & Technical Services)	10.00	2.87	0.00	0.00	
Operational Services (Fleet)	14.00	0.56	0.00	0.00	
Operational Services (Parks)	34.66	11.09	1.00	0.00	4,9
Operational Services (Roads/Traffic)	40.25	4.03	0.00	0.00	5
Operational Services (Solid Waste)	19.60	0.96	0.00	0.00	
<b>Operational Services</b>	<b>118.51</b>	<b>19.51</b>	<b>1.00</b>	<b>0.00</b>	
<b>Public Works Total</b>	<b>157.51</b>	<b>42.18</b>	<b>3.00</b>	<b>0.70</b>	

Notes:

FTE's were adjusted to reflect changes throughout the year

- (1) Increase of 0.48 FTE for part-time Crossing Guards as a result of growth
- (2) Reallocation of Parking Services from Public Works to Legal and Enforcement Services
- (3) Contract ended for Senior Project Engineer for Brooklin Expansion approved in 2018
- (4) An increase in hours of a Full Time Parks Serviceperson 0.29 FTE converted from Part Time Summer Student hours (0.52) FTE

(5) Includes correction of 2019 Budget FT 0.50 FTE. No financial impact.

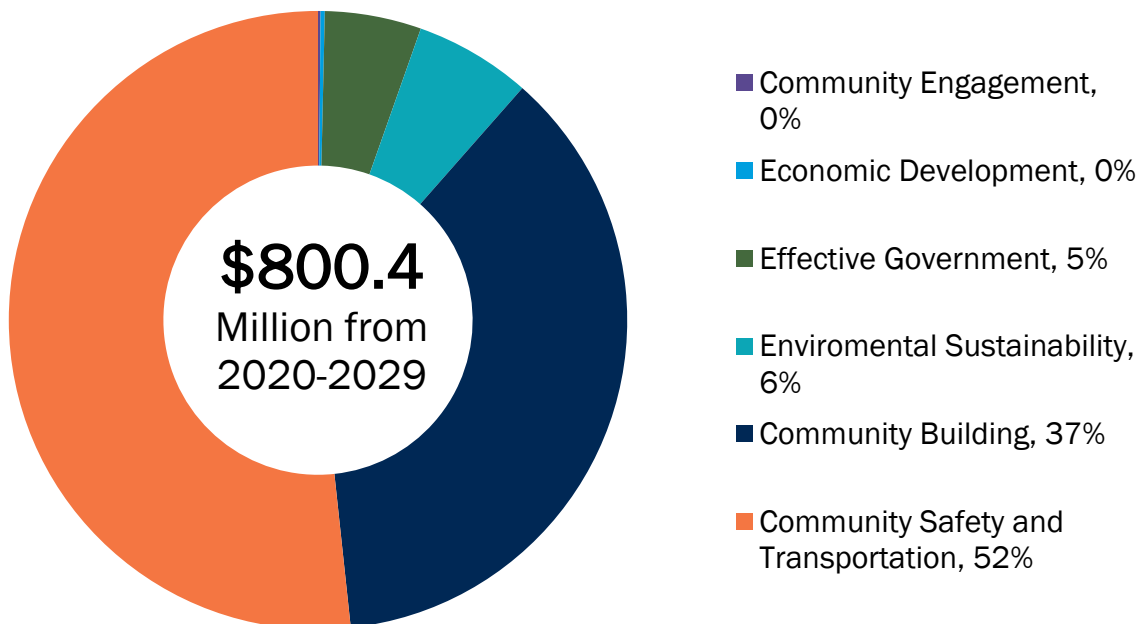
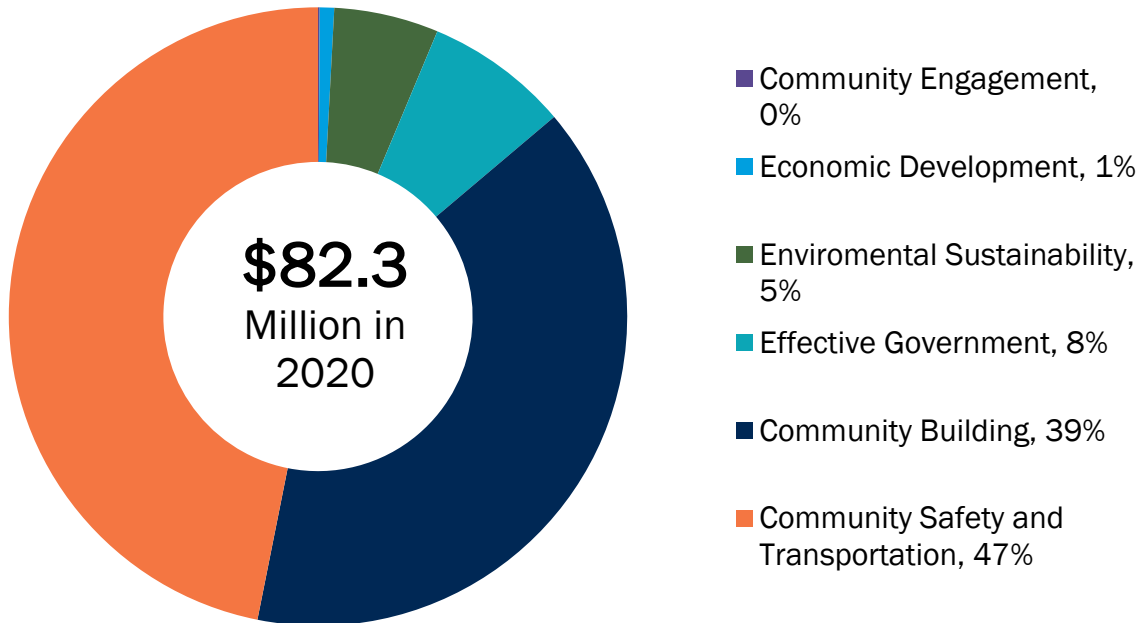
### **Proposed New Positions**

- (6) Includes decision item #19 Supervisor, Transportation Parking
- (7) Includes decision item #21 Part-time Clerk
- (8) Includes decision item #18 Manager Subdivisions, Major Growth
- (9) Includes decision item #20 Winter Trail Maintenance

Pages 229 to 232 have not been included as they are not currently in an accessible format.

# Capital Budget and Forecast

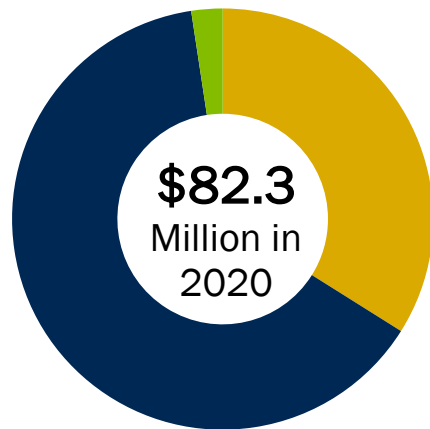
## Capital Budget and Forecast by Business Plan Theme



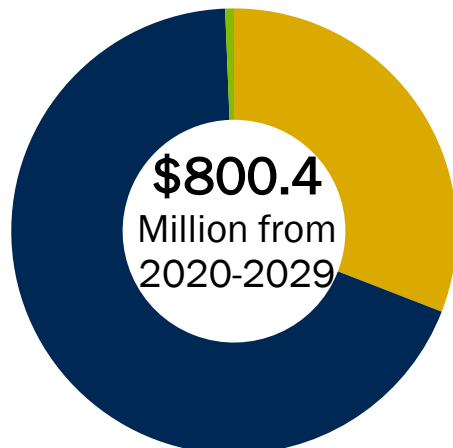
### Capital Budget and Forecast by Asset Category

Asset Category (\$ in 000's)	2020	2021	2022	2023 to 2029	Total	%
Facility Assets	\$15,749	\$29,380	\$66,557	\$59,542	\$181,228	22.6%
Park Assets	\$11,744	\$10,368	\$10,719	\$61,492	\$94,322	11.8%
Roads and Related Assets	\$41,437	\$38,788	\$45,525	\$279,063	\$404,813	50.6%
Fleet and Equipment Assets	\$10,417	\$8,715	\$11,482	\$72,370	\$102,985	12.9%
Studies, Strategic Initiatives and Community Enhancement	\$2,972	\$1,576	\$2,004	\$10,544	\$17,096	2.1%
<b>Total</b>	<b>\$82,319</b>	<b>\$88,827</b>	<b>\$136,287</b>	<b>\$493,011</b>	<b>\$800,444</b>	<b>100%</b>

Note: Numbers may not add due to rounding



- Asset Management Projects, 34%
- Growth Related Projects, 64%
- Strategic Initiatives / Community Enhancement Projects, 2%



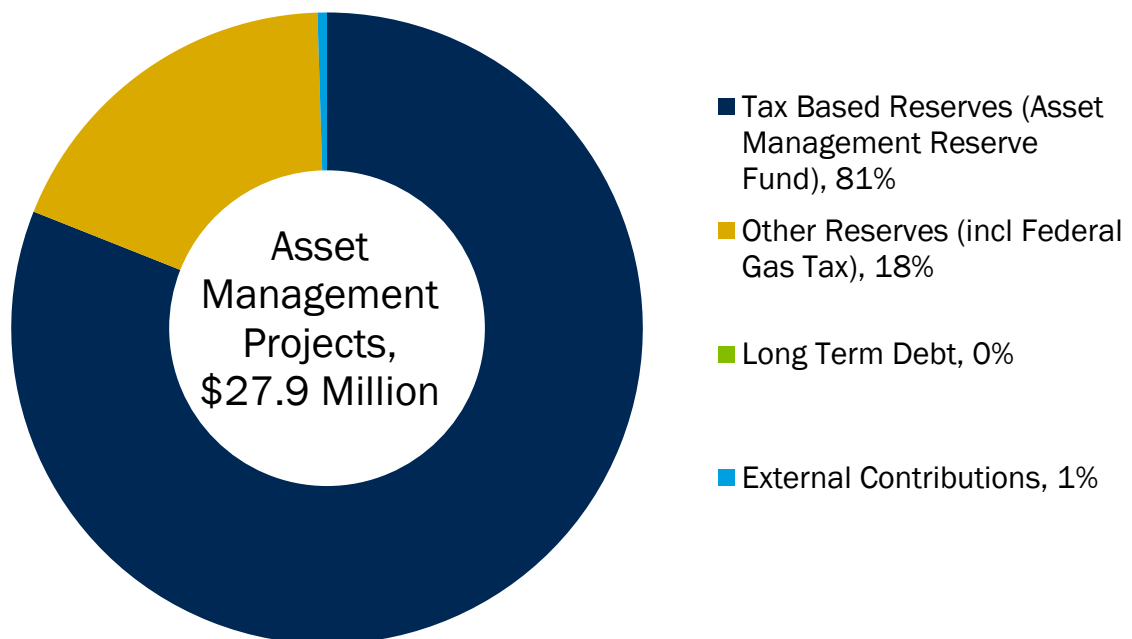
- Asset Management Projects, 31%
- Growth Related Projects, 68%
- Strategic Initiatives / Community Enhancement Projects, 1%

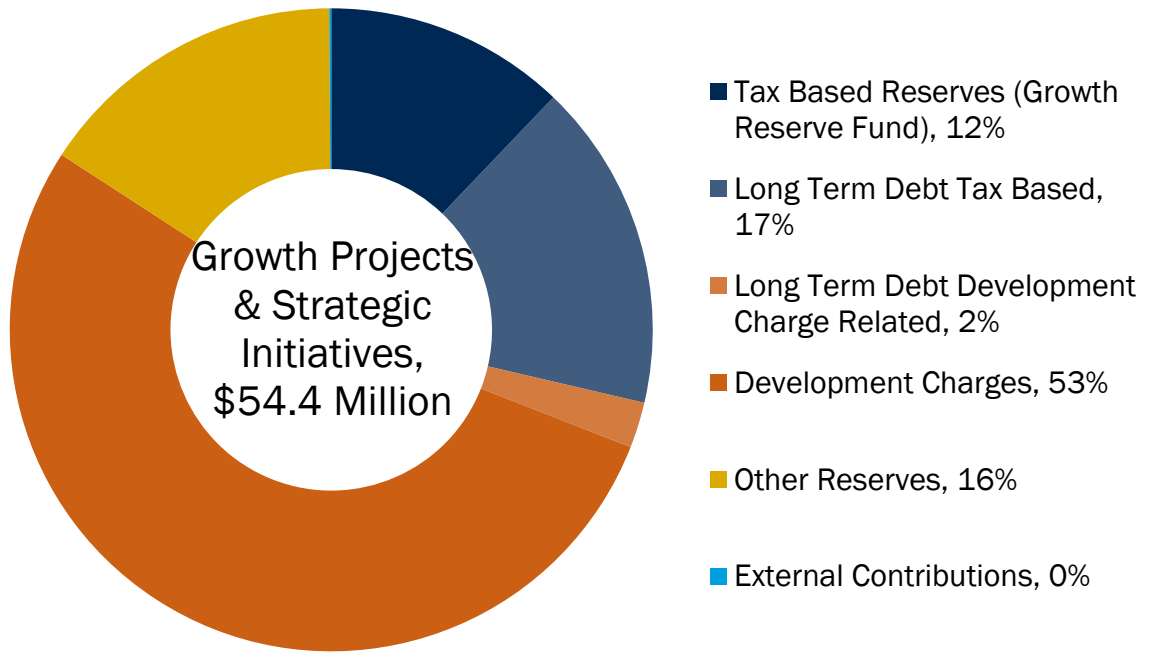
### Capital Budget and Forecast by Financing Source

Financing Source (\$ in 000's)	2020	2021	2022	2023 to 2029	Total	%
Asset Management Reserves	\$27,030	\$20,372	\$24,593	\$161,061	\$233,056	29.1%
Growth Reserve Fund	\$6,601	\$6,410	\$9,167	\$63,890	\$86,068	10.7%
Development Charges	\$28,948	\$36,860	\$30,534	\$116,540	\$212,882	26.6%
Program Reserves	\$8,308	\$5,682	\$2,373	\$17,777	\$34,140	4.3%
Stabilization Reserves	\$129	\$0	\$0	\$0	\$129	0%
One-Time Reserve Fund	\$884	\$574	\$551	\$1,049	\$3,058	0.4%
Long Term Debt	\$10,229	\$18,877	\$68,993	\$132,385	\$230,484	28.8%
External Contributions	\$189	\$52	\$77	\$309	\$626	0.1%
<b>Total</b>	<b>\$82,319</b>	<b>\$88,826</b>	<b>\$136,287</b>	<b>\$493,011</b>	<b>\$800,444</b>	<b>100%</b>

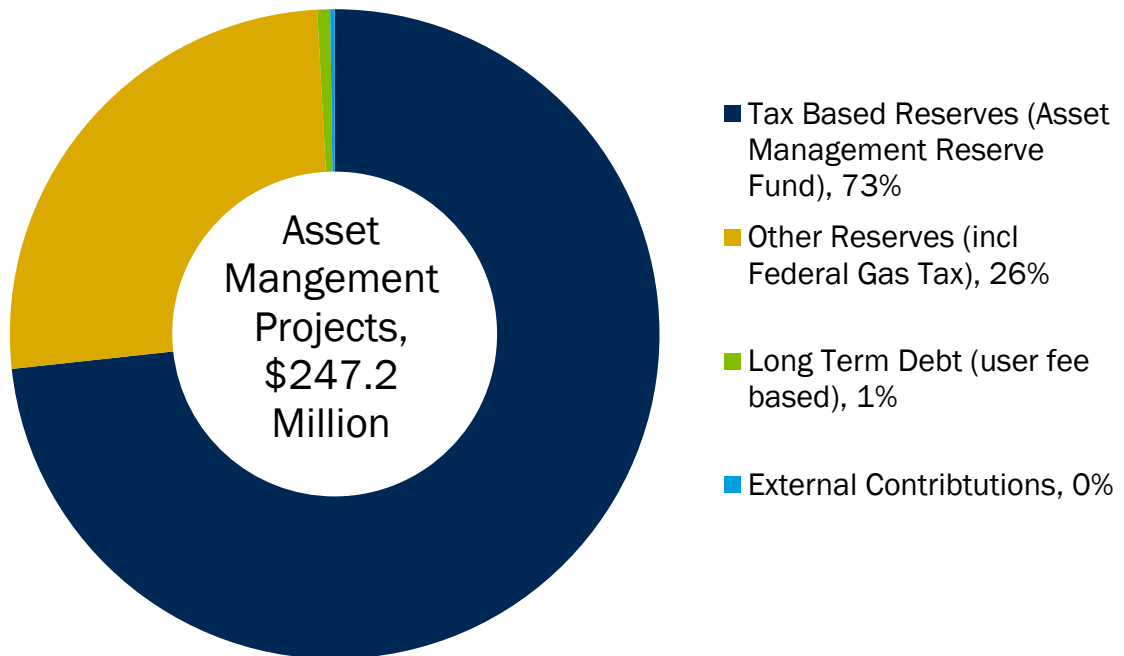
Note: Numbers may not add due to rounding

### Financing of Proposed 2020 Capital Budget of \$82.3 Million

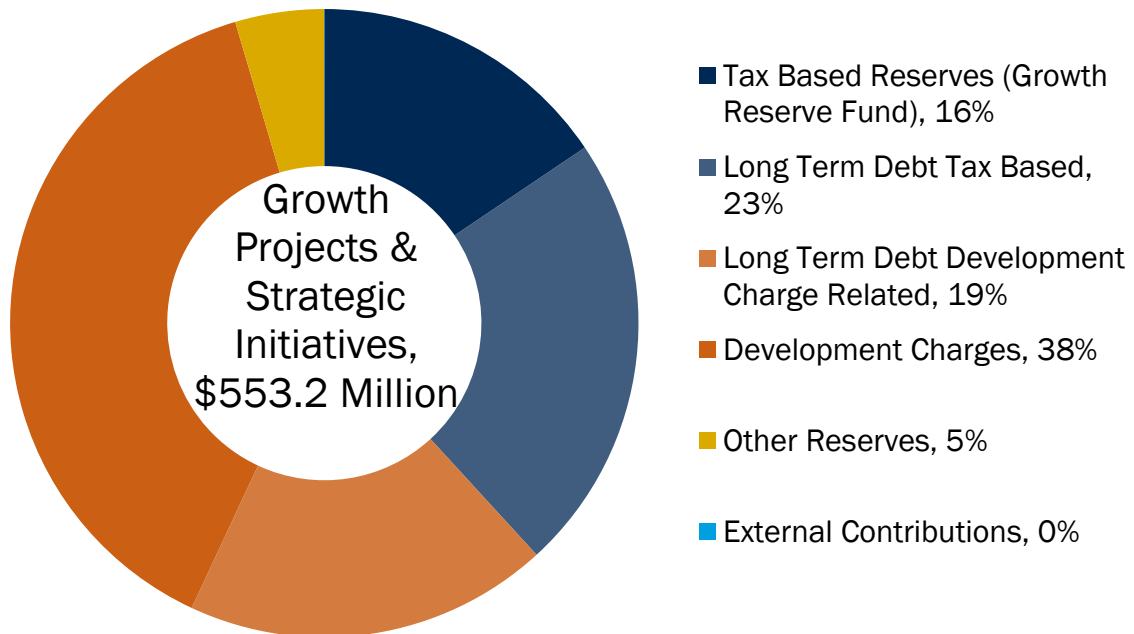




**Financing of Proposed 2020-2029 Capital Forecast of \$800.4 Million**







### Corporate Long Term Debt Summary

All \$'s are in 000's

Current Long Term Debt – Internal	Ends	Balance on Dec 31/19	Annual Repayment Source(s)
Central Public Library	2022	\$1,900	Development Charges and One-Time Reserve Fund
Marina Piers	2030	\$359	Marina Reserve Fund
Soccer Dome	2024	\$928	Whitby Iroquois Soccer Club
Artificial Turf Field	2034	\$532	Whitby Iroquois Soccer Club
<b>Total Current Internal Long Term Debt</b>		<b>\$3,719</b>	

Current Long Term Debt - External	Ends	Balance on Dec 31/19	Annual Repayment Source
Soccer Dome	2038	\$3,850	Whitby Iroquois Soccer Club

Previously Approved Long Term Debt for Capital Projects in Progress	Amount	Annual Repayment Source(s)
1855 (400 Centre Street)	\$1,762	Tax Based Reserves
Land Acquisition – Fire Hall	\$1,400	Development Charges
Land Acquisition – Fire Training Complex	\$2,100	Tax Based Reserves and Development Charges
Land Acquisition – Operations Satellite Facility	\$2,000	Development Charges
Marina Pier #4	\$540	Marina Reserve Fund
Operations Centre Expansion (Phase 1)	\$6,563	Development Charges and Tax Based Reserves
<b>Total In Progress Approved Long Term Debt</b>	<b>\$14,365</b>	

2020 Additional Long Term Debt Request (1)	Amount	Annual Repayment Source
Des Newman/CP Rail Grade Separation	\$8,750	Development Charges
North Whitby Sports Complex	\$754	Tax Based Reserves (2)
White’s Bridge	\$725	Development Charges and Tax Based Reserves
<b>Total Additional Long Term Debt Requested in 2020</b>	<b>\$10,229</b>	

(1) All projects included in the 2020 list are multi-year budget projects; future budget years are included in the table below.

(2) The portion of the project that is eligible for development charges is being paid with DC reserves and will not utilize long term debt.

2021-2029 Forecasted Future Long Term Debt	Amount	Annual Repayment Source(s)
Whitby Civic Centre (2021-2023)	\$61,922	Tax Based Reserves
Mid Arterial Roadway – Ashburn to Anderson (2022-2024)	\$42,000	Development Charges
Columbus Road – Cochrane to East Limit (2025-2029)	\$28,000	Development Charges and Tax Based Reserves
Garden Street – Robert Attersley to Baldwin (2026)	\$19,000	Development Charges

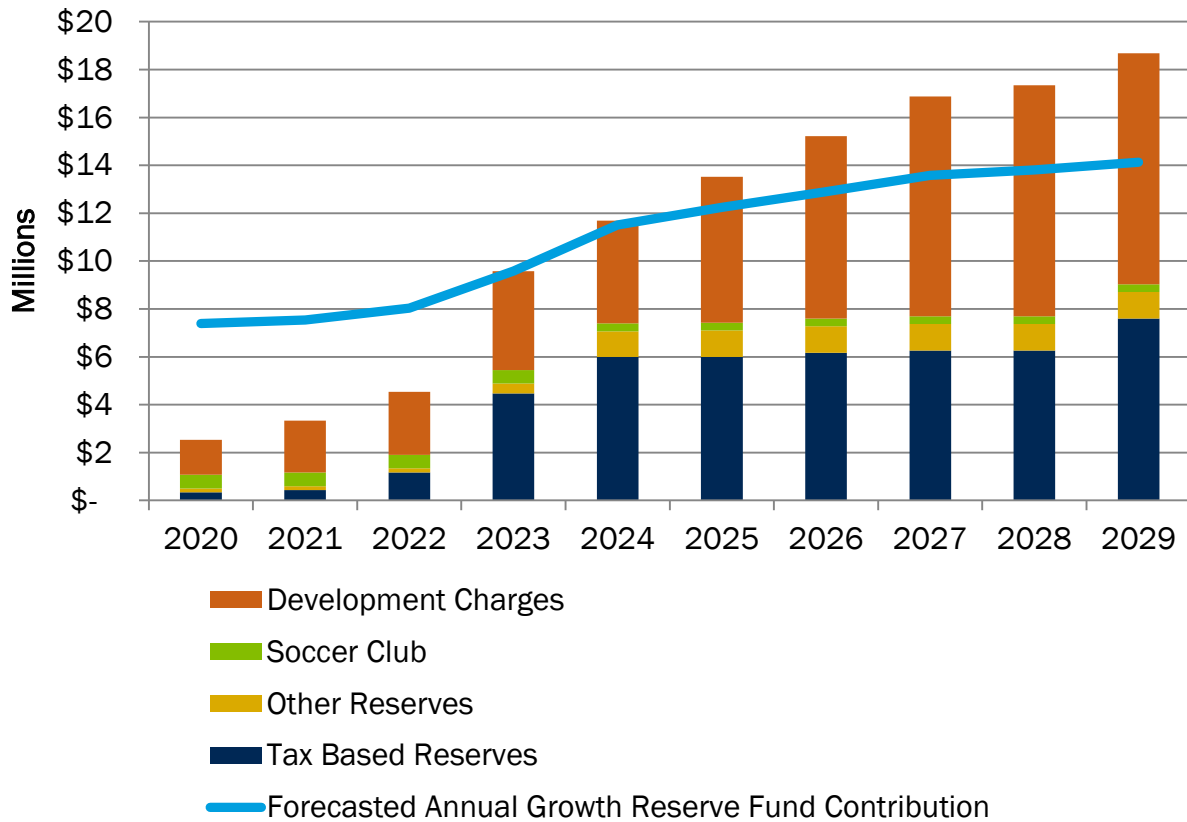
2021-2029 Forecasted Future Long Term Debt	Amount	Annual Repayment Source(s)
Parking Structure (2025-2028)	\$18,890	Tax Based Reserves and Development Charges
Des Newman / CP Rail Grade Separation (2021) (1)	\$9,300	Development Charges
Operations Future Satellite Facilities / Sand & Salt Domes (2025-2029)	\$5,722	Development Charges
Land Acquisition – Sports Fields / Multi-Use Fields / Artificial Turf (2023)	\$5,500	Program Reserves / Tax Based Reserves
North Whitby Sports Complex (2021-2022) (1)	\$5,311	Tax Based Reserves (2)
White’s Bridge (2022) (1)	\$4,750	Tax Based Reserves and Development Charges
Bonacord Bridge – Lynde Creek to Coronation (2025)	\$4,662	Development Charges
Operations Centre Expansion – Phase 2 (2022-2023)	\$4,042	Development Charges
Brooklin Memorial Park (2021-2022)	\$2,439	Program Reserves / Tax Based Reserves
Operations Centre Expansion – Phase 3 (2029)	\$2,100	Development Charges
Port Whitby / Waterfront Parking Lot (2024)	\$1,890	Development Charges
Marina Piers #2, #6, & #8 (2022-2029)	\$1,575	Marina Reserve Fund
Lynde Creek Bridge (2025-2026)	\$1,575	Tax Based Reserves / Development Charges
Station Gallery Expansion (2029)	\$1,575	Tax Based Reserves
<b>Total Forecasted Future Long Term Debt</b>	<b>\$220,255</b>	

(1) This project is a multi-year project; please refer to the 2020 Requested Long Term Debt table for the additional long term debt amount requested in the current year.

(2) The portion of the project that is eligible for development charges is being paid with DC reserves and will not utilize long term debt.

Front Funding Agreements	Due	Estimated Remaining Balance at Sunset Date to be Financed with Debt	Annual Repayment Source
West Whitby Landowners Agreement	2027	\$4,825	Development Charges

### Annual Long Term Debt Repayment by Funding Source



Growth Reserve Fund Policy F 050 clause 4.1.2: at minimum the annual contribution must equal the Town’s growth related total annual long term debt repayment amount, including tax based debt, development charge based debt and community benefits charge based debt.

The forecasted annual growth reserve fund contribution line above includes an average annual tax based annual increase of 0.9% over the ten year period.

Although the annual growth related contribution falls below target after 2024, the Town is undertaking a new Development Charge Background Study this year. Once the new DC rates are approved, it is expected the usage of long term debt for development charge related projects should decline.

## Corporate Long Term Debt Principle Balance Forecast

Based on the existing proposed debt at assumed 20 year term and 4.8% interest rate the following balance is expected.

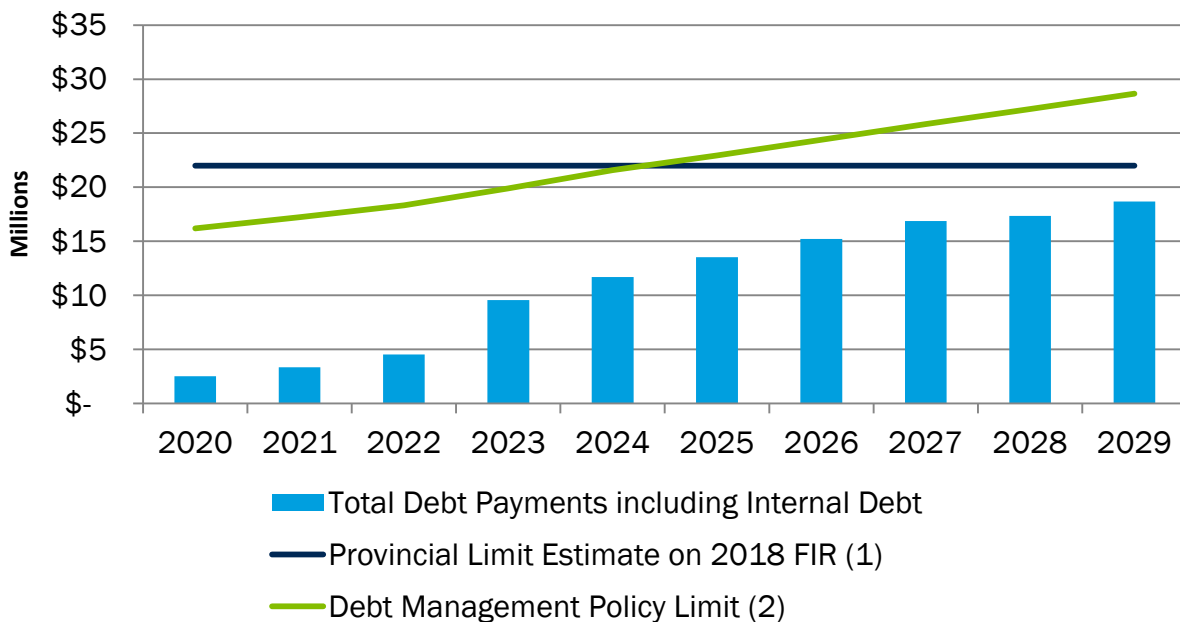
Long Term Debt Principle Balance	1 Year 2020	2 Years 2021	3 Years 2022	5 Years 2024	7 Years 2026	10 Years 2029
Internal and External LTD	\$31,040	\$47,579	\$113,704	\$152,265	\$181,089	\$199,480

## Corporate Long Term Debt Capacity Thresholds

The following charts outline how the proposed debt falls within the two debt capacity thresholds as per the Town’s Debt Management policy (F 290).

Debt Capacity Measurement #1: The Town’s total annual debt repayment (including any internal debt) is not to exceed 12% of net revenues (policy).

### Debt Capacity: Total Annual Debt Payment to not Exceed 12% of Net Revenues

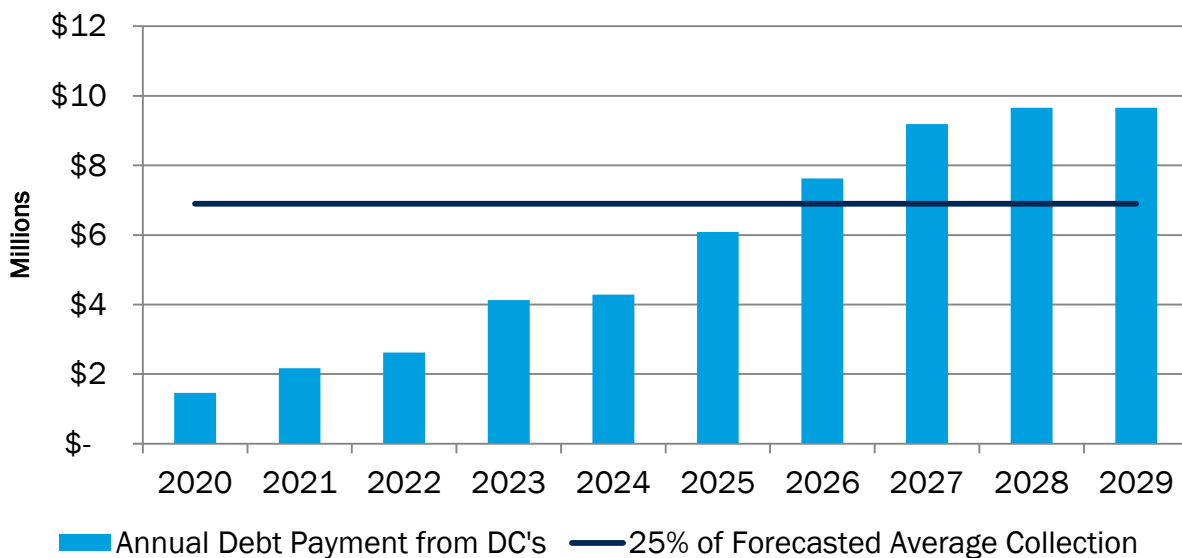


- (1) The Provincial Limit is 25% of Net Revenues as identified in the MMAH annual Financial Information Return (FIR). It is a flat cap that is calculated each year. Assuming all long term debt terms are 4.8% over 20 years, the estimated total long term debt allowed is \$278 million.
- (2) The Town’s Limit is set at 12% of Net Revenues, and based on the Long Range Financial Plan model assumes a continuing annual increase based on forecasted growth. There is risk inherent in the forecast such as economic factors that could affect the rate of growth, interest rate increases and inflationary increases. Assuming all long term debt terms are 4.8% over 20 years, the estimated total long term debt allowed ranges from \$205 million in 2020 to \$363 million by 2029.

The Town’s total annual debt re-payments are expected to grow from \$2.5 million in 2020 to \$18.7 million by 2029.

Debt Capacity Measurement #2: The Town’s annual debt payment funded from Development Charges is not to exceed 25% of the projected DC Collections over the next 10 years (based on the Town’s forecasted growth).

### Debt Capacity: Total Annual Debt Payment Funded from Development Charges to not Exceed 25% of Forecasted DC Collections



The analysis shows that the Town is within this threshold up until 2026. The Town is undertaking a new Development Charge Background Study this year and this will be re-evaluated once the new DC rates are approved.

## Corporate Uncommitted Reserve Balance Forecast

The uncommitted reserve / reserve fund balances by category for the capital budget and 10 year forecast are shown below (years 1, 2, 3, 5, 7 and 10). Although the reserve and reserve fund balances are classified as uncommitted, the actual future usage of the funds may be restricted/specific use.

All \$ are in 000's and may not add due to rounding.

Asset Management Reserves	1 Year 2020	2 Years 2021	3 Years 2022	5 Years 2024	7 Years 2026	10 Years 2029
Asset Management	\$4,862	\$7,077	\$6,679	\$6,532	\$1,825	\$10,647
Federal Gas Tax	\$9,020	\$8,948	\$7,310	\$5,060	\$5,308	\$516
<b>Total</b>	<b>\$13,881</b>	<b>\$16,024</b>	<b>\$13,989</b>	<b>\$11,593</b>	<b>\$7,133</b>	<b>\$11,163</b>

Growth Reserves	1 Year 2020	2 Years 2021	3 Years 2022	5 Years 2024	7 Years 2026	10 Years 2029
Growth (1)	\$24,800	\$25,991	\$24,219	\$23,656	\$14,364	\$8,068
<b>Total</b>	<b>\$24,800</b>	<b>\$25,991</b>	<b>\$24,219</b>	<b>\$23,656</b>	<b>\$14,364</b>	<b>\$8,068</b>

(1) The Growth reserve assumes an annual increased contribution every year. Although the annual increase fluctuates year by year based on the capital forecast; on average, over the next ten years, this annual average tax based increase is 0.9%.

Development Charges	1 Year 2020	2 Years 2021	3 Years 2022	5 Years 2024	7 Years 2026	10 Years 2029
Alternate Route	\$7,687	\$9,634	\$12,731	\$19,291	\$22,865	\$33,918
Fire	\$866	\$1,791	\$2,843	\$4,556	\$921	\$4,774
General Government (2) (3)	(\$99)	\$886	\$1,953	\$3,415	\$5,962	\$8,534
Library (2)	\$475	\$830	\$1,432	\$3,760	\$6,305	\$10,553
Non-Administrative Facilities (2) (3)	(\$321)	(\$175)	(\$180)	\$220	\$631	\$189
Operations	\$1,073	\$228	\$110	\$26	\$140	\$139
Parking & By-Law (2)	\$31	\$111	\$195	\$553	\$580	\$476
Parks & Recreation (2)	\$36,299	\$24,562	\$6,927	\$9,407	\$12,445	\$17,606
Roads & Related	\$11,273	\$1,408	\$4,074	\$609	(\$4762)	(\$11,559)

Storm Water (3)	(\$2,180)	(\$2,134)	(\$2,542)	(\$2,429)	(\$2,618)	(\$3,179)
Waste	\$496	\$681	\$874	\$734	\$1,155	\$1,073
<b>Total</b>	<b>\$55,600</b>	<b>\$37,822</b>	<b>\$28,417</b>	<b>\$40,144</b>	<b>\$43,625</b>	<b>\$62,524</b>

(2) These reserves are affected by Bill 108 and the “soft services” DC collections shifting to a Community Benefits Charge. It is expected this will come into effect on January 1, 2021 and the impact will be reflected in the 2021 budget.

(3) As permitted under the Development Charges Act (section 35) and as approved by Council (report CS 38-15) the Town can borrow (and repay with interest) between DC reserve funds as required to finance the development charge portion of the Council approved growth related projects.

Program Reserves	1 Year 2020	2 Years 2021	3 Years 2022	5 Years 2024	7 Years 2026	10 Years 2029
Arena	\$1,267	\$1,235	\$1,424	\$981	\$473	\$646
Building Permit	\$1,167	\$1,834	\$2,508	\$3,989	\$5,477	\$7,939
Corporate Development	\$969	\$733	\$707	\$599	\$547	\$413
Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Employee Related Benefits	\$9	\$9	\$9	\$9	\$10	\$10
Environmental Guide	\$24	\$24	\$24	\$24	\$24	\$24
Façade Grant	\$0	\$0	\$0	\$0	\$0	\$0
Future Specified – Sub Division Contributions	\$10,310	\$7,089	\$7,127	\$7,286	\$7,164	\$7,301
Gravel Pit Rehab	\$81	\$81	\$81	\$81	\$81	\$81
Groveside Burial Options	\$86	\$88	\$90	\$93	\$97	\$103
Groveside Equipment	\$22	\$22	\$22	\$23	\$24	\$26
Groveside Future Development	\$5	\$5	\$5	\$6	\$6	\$6
Harbour Maintenance	\$20	\$9	\$19	\$18	\$17	\$5
Information Technology	\$0	\$0	\$0	\$0	\$0	\$0
Lynde Shores	\$146	\$149	\$152	\$158	\$164	\$174



Program Reserves	1 Year 2020	2 Years 2021	3 Years 2022	5 Years 2024	7 Years 2026	10 Years 2029
Marina	\$352	\$291	\$357	\$189	\$175	\$325
Mayor's Community Development	\$32	\$32	\$32	\$32	\$32	\$32
Municipal Election	\$211	\$318	\$0	\$213	\$0	\$320
Parking	\$358	\$677	\$460	\$542	\$606	\$155
Parks Cash in Lieu	\$8,164	\$8,052	\$7,834	\$6,561	\$3,511	(\$69)
Performing Arts Community Development	\$160	\$120	\$80	\$0	\$0	\$0
Road Infrastructure Repair	\$769	\$754	\$739	\$709	\$679	\$634
Roadwatch	\$19	\$19	\$19	\$19	\$19	\$19
Seniors Centre Transportation	\$47	\$48	\$49	\$51	\$53	\$56
Seniors Committee	\$28	\$17	\$6	\$0	\$0	\$0
Tree Planting	\$564	\$564	\$564	\$564	\$564	\$564
Town Property	\$3,802	\$3,878	\$3,956	\$4,116	\$4,282	\$4,544
Whitby Library Fundraising	\$11	\$0	\$0	\$0	\$0	\$0
Whitby Soccer Dome	\$273	\$314	\$356	\$442	\$532	\$674
Whitby Station Gallery	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$28,896</b>	<b>\$26,363</b>	<b>\$26,621</b>	<b>\$26,704</b>	<b>\$24,538</b>	<b>\$23,983</b>

Stabilization Reserves (4)	1 Year 2020	2 Years 2021	3 Years 2022	5 Years 2024	7 Years 2026	10 Years 2029
Bad Debt Allowance	\$251	\$251	\$251	\$251	\$251	\$251
Contingencies	\$3,328	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828
Insurance	\$1,146	\$1,143	\$1,140	\$1,134	\$1,127	\$1,116
Tax Rate Stabilization	\$966	\$966	\$966	\$966	\$966	\$966
Winter Control	\$1,432	\$1,432	\$1,432	\$1,432	\$1,432	\$1,432

Working Funds	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007
WSIB / NEER	\$479	\$362	\$242	\$123	\$128	\$135
<b>Total</b>	<b>\$8,610</b>	<b>\$6,989</b>	<b>\$6,867</b>	<b>\$6,740</b>	<b>\$6,739</b>	<b>\$6,736</b>

(4) Uncommitted balance is within the target balance established under the Contingency Reserves policy F020. The consolidated target is a minimum of 5% and a maximum of 10% of gross expenditures based on the Long Range Financial Plan forecast.

One Time Reserves	1 Year 2020	2 Years 2021	3 Years 2022	5 Years 2024	7 Years 2026	10 Years 2029
Long Term Capital Financing	\$3,575	\$3,681	\$4,033	\$3,544	\$2,863	\$2,046
<b>Total</b>	<b>\$3,575</b>	<b>\$3,681</b>	<b>\$4,033</b>	<b>\$3,544</b>	<b>\$2,863</b>	<b>\$2,046</b>

All Reserves	1 Year 2020	2 Years 2021	3 Years 2022	5 Years 2024	7 Years 2026	10 Years 2029
Grand Total	\$135,361	\$116,870	\$104,146	\$112,382	\$99,262	\$114,521

### Assumptions / Considerations

#### Overall

- The forecast is a continuation of the 2019 projected year end uncommitted balance (Budget Summary section).
- The timing and expenditures are based on the 2020 Budget and Forecast.
- All new long term debt payments are paid from the Growth Reserve (tax based reserve), Development Charges and Program Reserves.
- The growth related capital budget in 2030 (year 11) currently totals \$239 million to be funded primarily from development charges, the growth reserves and long term debt. These projects will be prioritized and considered for next year's capital budget & nine year forecast (2021-2030). The Town's projected uncommitted reserve balances in 2029 (Growth Reserve, Development Charges and Long Term Debt Capacity) are currently insufficient to address the current 2030 financial pressure.

#### Asset Management Reserves

- The Municipal Asset Management Plan (PW 22-19) identified an average annual 10 year capital requirement of \$33 million and an average annual 25 year requirement of \$52 million. The Town's current annual funding for asset management is below these averages.

Growth Reserves

- Future annual contributions to the Growth Reserve Fund are increased annually by an amount equal to the required increase identified in the Long Range Financial Plan; over the ten year forecast the average annual increase is 0.9%.

Development Charges

- The Development Charge collection forecast is as per the Long Range Financial Plan at today's DC rates.

Stabilization Reserves

- The Contingency Reserves must retain a minimum balance of 5% of the Town's gross expenditures as per policy F 020. The reserve category is currently within the target range.
- The decline in the Contingency reserve in year(s) 1 and 2 (2020 & 2021) represents an estimated tax based adjustment that may be required due to ongoing Assessment appeals (refer to CS 05-18 for the most recent update on outstanding assessment appeals).

One Time Reserves

- Included in the long range forecast are the payment / release of the pre-committed annual loan payments for the Central Public Library and Soccer Dome.
- The one-time reserves is utilized by the Town as a funding source for the non-statutory development charge exemptions as identified in the DC By-Law. Under legislation, the Town must pay for any non-statutory exemptions it offers. In 2020 this initiative is estimated to cost \$1.2 million.

**Strategic Initiatives and Community Enhancements**

The following programs have been previously approved by Council and the investments are included in the 2020 Budget and Capital Forecast.

All \$'s are in 000's

Community Support	2020 Budget	2021-2029 Forecast	Total
Contribution to Durham College	\$200	\$600	\$800
Contribution to Grandview	\$24	\$48	\$72
<b>Total</b>	<b>\$224</b>	<b>\$648</b>	<b>\$872</b>

Downtown Improvement	2020 Budget	2021-2029 Forecast	Total
Downtown Façade / CIP Program	\$75	\$675	\$750
Downtown Sidewalk Patio Boardwalk	\$15	\$0	\$15
<b>Total</b>	<b>\$90</b>	<b>\$675</b>	<b>\$765</b>

<b>Sustainability</b>	<b>2020 Budget</b>	<b>2021-2029 Forecast</b>	<b>Total</b>
Climate Change Adaptation Program	\$0	\$50	\$50
Climate Change Plan - Phase 1 & 2 Implementation	\$134	\$405	\$539
Climate Change Plan Update	\$0	\$300	\$300
District Energy Pre-Feasibility Study	\$27	\$0	\$27
Durham Community Energy Plan Implementation	\$0	\$70	\$70
Energy Conservation Demand Management Plan Update	\$0	\$100	\$100
EV Joint Venture (Charging Stations)	\$100	\$0	\$100
LEAF Backyard Tree Program	\$33	\$0	\$33
Monarch Pledge & Bee City Naturalization Program	\$5	\$45	\$50
Sustainable Development Guidelines Update	\$0	\$50	\$50
Urban Bee Hive	\$4	\$0	\$4
Urban Street Trees Soil Cell Demo	\$25	\$0	\$25
<b>Total</b>	<b>\$328</b>	<b>\$1,020</b>	<b>\$1,348</b>

<b>Administrative</b>	<b>2020 Budget</b>	<b>2021-2029 Forecast</b>	<b>Total</b>
Community Survey	\$51	\$206	\$257
Customer Service Strategy	\$100	\$0	\$00
Operational Service Standard - Operations Procedures and Policies	\$77	\$0	\$77
Operations Service Level Standards Update	\$52	\$0	\$52
Service Whitby Space Renovation	\$0	\$100	\$100
Strategic Plan Training and Implementation	\$26	\$180	\$206
<b>Total</b>	<b>\$306</b>	<b>\$486</b>	<b>\$792</b>

<b>Subtotal</b>	<b>2020 Budget</b>	<b>2021-2029 Forecast</b>	<b>Total</b>
All previously approved programs	\$948	\$2,829	\$3,777

## 2020 Budget

The following initiatives are new and are included in the Decision section of the 2020 Budget for Council's consideration in 2020.

<b>Downtown Improvement</b>	<b>2020 Budget</b>	<b>2021-2029 Forecast</b>	<b>Total</b>
Downtown Whitby Gateways Design & Implementation	\$200	\$200	\$400
Downtown Whitby Streetscape Design Study	\$0	\$100	\$100
Sir William Stephenson Statue Installation	\$10	\$0	\$10
<b>Total</b>	<b>\$210</b>	<b>\$300</b>	<b>\$510</b>

<b>Economic Development</b>	<b>2020 Budget</b>	<b>2021-2029 Forecast</b>	<b>Total</b>
316 Colborne Refurbishment	\$100	\$0	\$100
Hospital Strategy	\$50	\$0	\$50
Sponsorship Opportunities, Inventory Asset Identification Study	\$75	\$0	\$75
<b>Total</b>	<b>\$225</b>	<b>\$0</b>	<b>\$225</b>

<b>Recreation and Special Events</b>	<b>2020 Budget</b>	<b>2021-2029 Forecast</b>	<b>Total</b>
Iroquois Park Air Conditioning (Pad 1)	\$500	\$0	\$500
Iroquois Park Detailed Engineering Study	\$50	\$0	\$50
Special Events Assets (additional)	\$40	\$0	\$40
<b>Total</b>	<b>\$590</b>	<b>\$0</b>	<b>\$590</b>

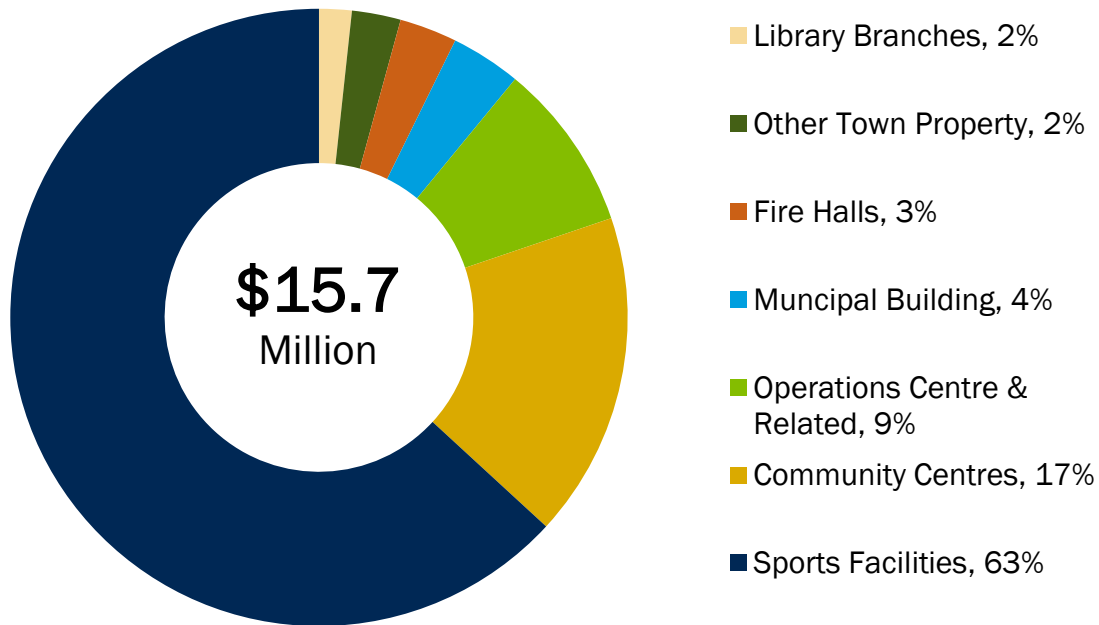
<b>Subtotal</b>	<b>2020 Budget</b>	<b>2021-2029 Forecast</b>	<b>Total</b>
New Decisions in 2020	\$1,025	\$300	\$1,325

<b>Total</b>	<b>2020 Budget</b>	<b>2021-2029 Forecast</b>	<b>Total</b>
All Strategic Initiatives / Community Enhancements	\$1,973	\$3,129	\$5,102

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## Facility Assets

### 2020 Total Capital Budget Investment



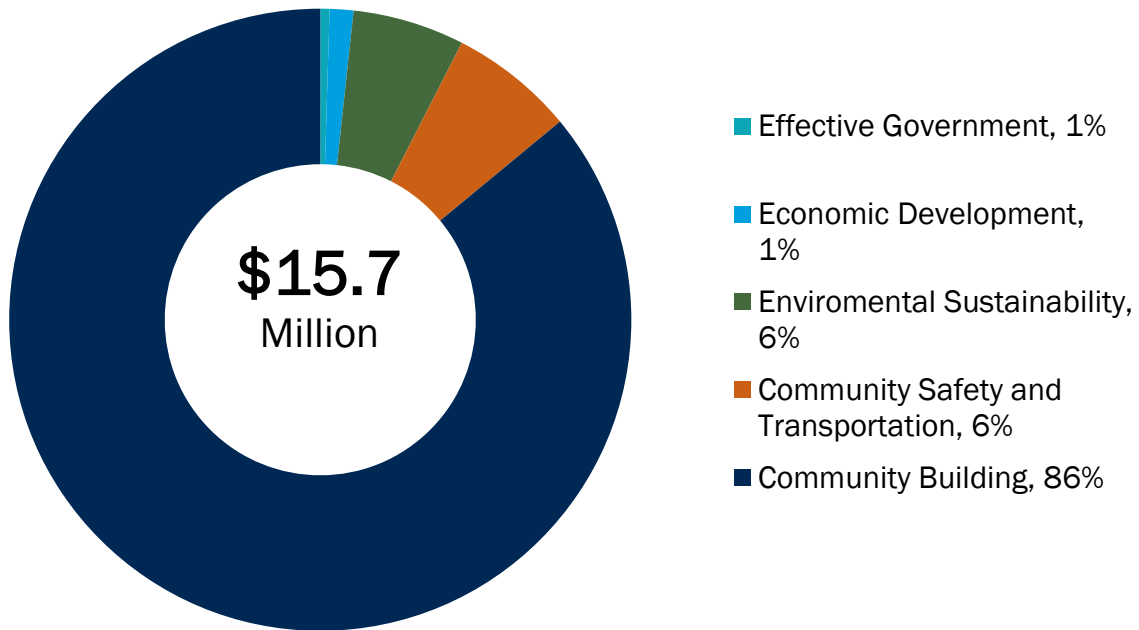
Capital Budget Funding: 50% Tax Based Reserves, 43% Development Charges, 5% Long Term Debt and 2% Other Reserves

Capital Budget Allocation: 44% Asset Management Projects, 42% Growth Related Projects and 4% Strategic Initiatives / Community Enhancements Projects

### 2020 Long Term Debt

- North Whitby Sports Complex (41201033), \$0.8M (2020), \$2.1M (2021), \$3.2M (2022)

## 2020 Business Plan Themes



## 2020 Key Budget Highlights

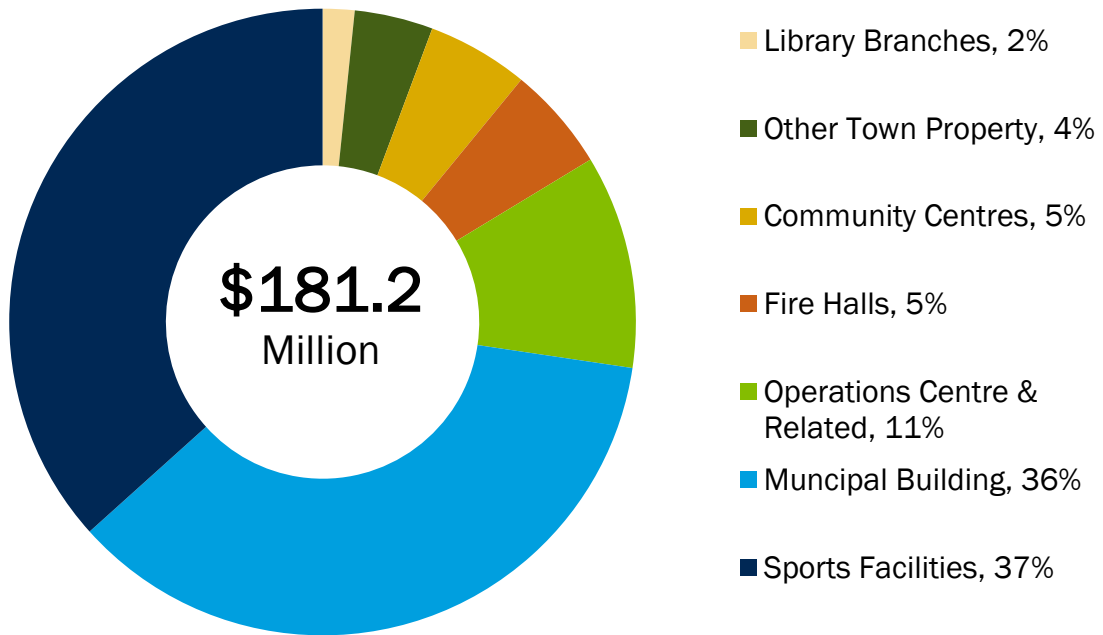
- \$4.8 million for renovations at the Civic Recreation Complex including the expansion of the family change rooms.
- \$0.9 million for pool resurfacing (AOP Pool) and air conditioning (Pad 1) at Iroquois Sports Complex.
- \$0.1 million for security access controls at various Town buildings.

## Asset Management Fast Facts

- 2019 Asset Management Plan Asset Health Grade of 'B' for the Facilities assets with a replacement value of \$494 million.
- The Town currently owns and maintains
  - 498 thousand square feet of sports facilities including 10 ice pads and 2 swimming pools and a 420 slip public marina and public boat launch.
  - 204 thousand square feet of community centres including library branches and the station gallery.
  - 143 thousand square feet of administrative facilities including the Operations Centre and Town Hall.
  - 5 Fire Halls totaling 57 thousand square feet.
  - 100 thousand square feet of other town property.

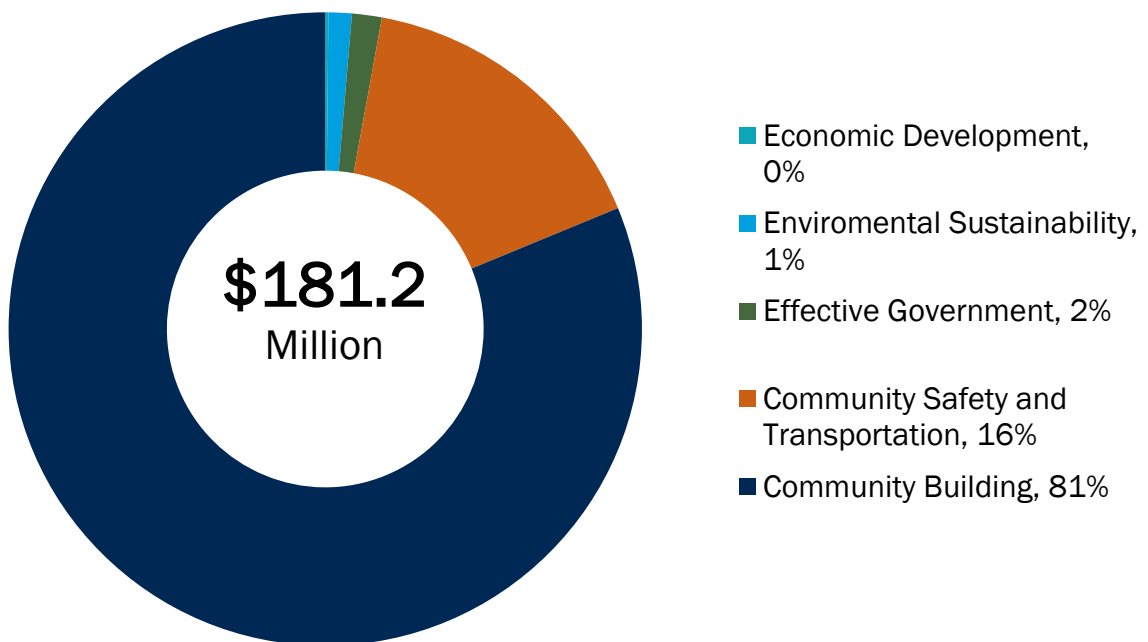


### 2020-2029 Capital Plan Forecast



Capital Plan Funding: 46% Long Term Debt, 28% Development Charges, 21% Tax Based Reserves and 5% Other Reserves  
Capital Plan Allocation: 24% Asset Management Projects, 76% Growth Related Projects

### 2020-2029 Business Plan Themes



## **Growth Forecast Highlights (2020-2029)**

- North Whitby Sports Complex (Phase 1), \$45M (2020-2022)
- Whitby Civic Centre (Phase 1) \$62.4M (2020-2023)
- Operations Centre Expansion (Phase 2), \$8.1M (2021-2023)
- Fire Hall 6, \$6.3M (2023-2025)
- Operations Satellite Facility, \$4.8M (2026-2029)

## 2020 Capital Budget and Forecast

### Asset Category - Facility Assets

Note: Numbers may not add due to rounding

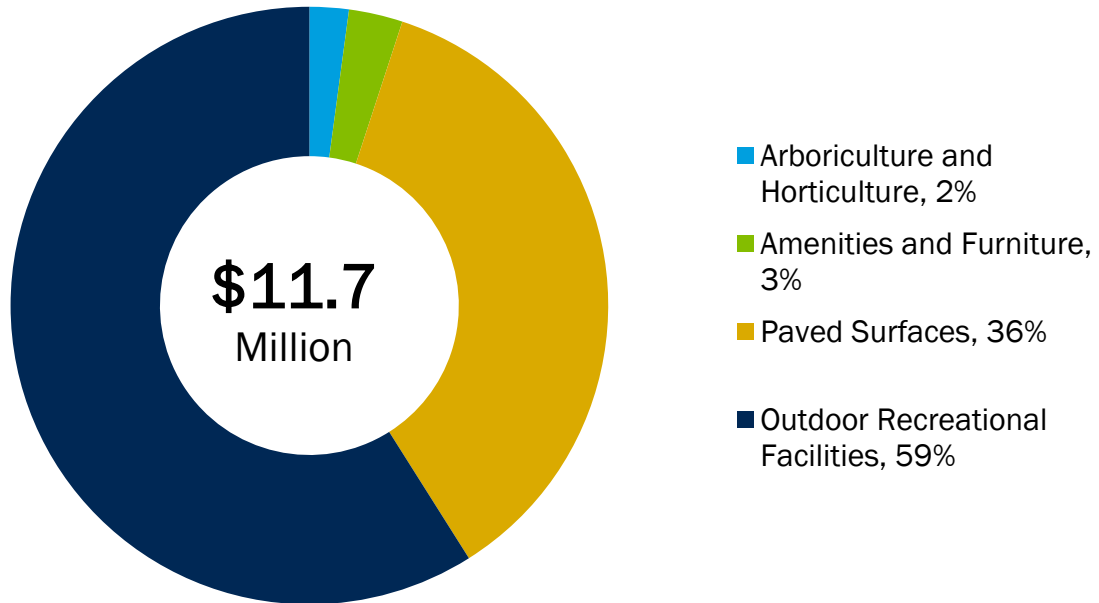
( \$ in 000's )	2020	2021	2022	2023 - 2029	Total
71PA1101 Brooklin Community Centre & Library	\$16	\$68	\$79	\$562	\$725
71PA1106 CRC Family Changerooms and Renovations	\$4,817	\$0	\$0	\$0	\$4,817
71PA1001 Civic Recreation Complex	\$183	\$26	\$58	\$1,240	\$1,507
71PA1002 Iroquois Park Sports Centre	\$1,576	\$779	\$862	\$8,046	\$11,263
71PA1004 Luther Vipond Memorial Arena	\$34	\$15	\$25	\$3,135	\$3,209
71PA1003 McKinney Centre	\$175	\$437	\$74	\$2,019	\$2,705
71PG1001 North Whitby Sports Complex	\$5,200	\$17,400	\$22,400	\$0	\$45,000
71PA1403 Operations Centre	\$376	\$835	\$4,379	\$6,649	\$12,239
71PA1404 Other Administrative / Operational Facilities	\$1,046	\$239	\$105	\$6,627	\$8,017
71PA1104 Other Community Centres	\$169	\$108	\$71	\$488	\$836
71PA1601 Other Town Property	\$336	\$713	\$687	\$2,181	\$3,917
71PM1105 Park Structures	\$50	\$25	\$0	\$0	\$75
71PA1105 Port Whitby Marina	\$226	\$230	\$645	\$2,099	\$3,199
71PA1602 Station Gallery	\$0	\$80	\$95	\$2,521	\$2,695
71PA1402 Whitby Animal Services	\$35	\$36	\$60	\$798	\$929
71PA1102 Whitby Centennial Building	\$67	\$240	\$373	\$651	\$1,330
71PA1201 Whitby Fire Facilities	\$475	\$570	\$686	\$8,048	\$9,779
71PA1501 Whitby Library Branches	\$349	\$203	\$134	\$2,404	\$3,091
71PA1401 Whitby Municipal Building	\$580	\$7,329	\$35,507	\$21,867	\$65,283
71PA1103 Whitby Seniors Activity Centre	\$40	\$48	\$319	\$208	\$615
	<b>\$15,749</b>	<b>\$29,380</b>	<b>\$66,557</b>	<b>\$69,542</b>	<b>\$181,228</b>

For a list of all facility name abbreviations, please refer to the reference section at the back of the budget book.



## Park Assets

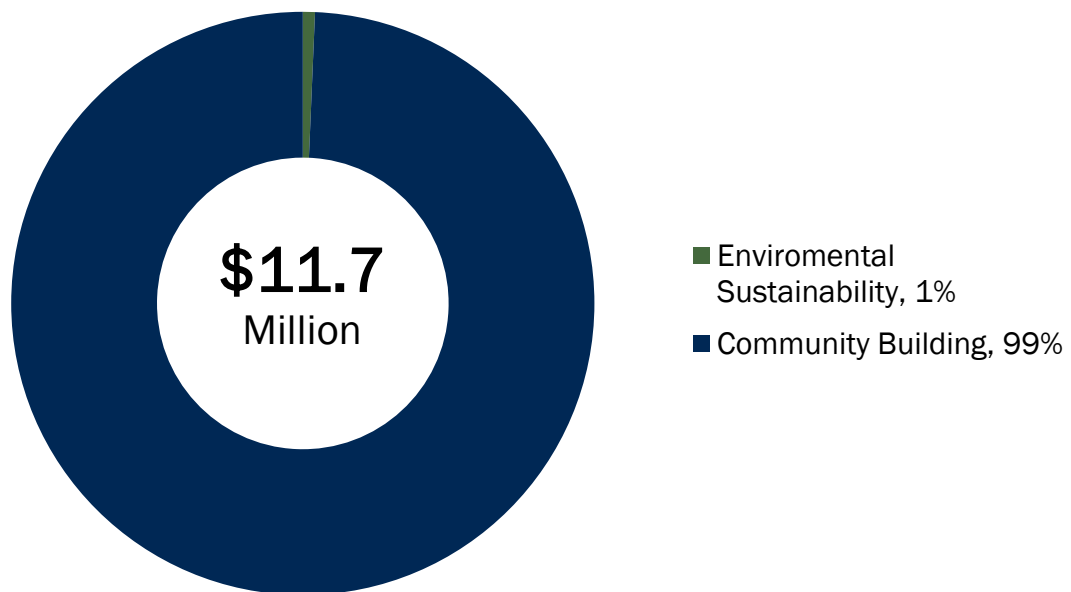
### 2020 Total Capital Budget Investment



Capital Budget Funding: 33% Tax Based Reserves, 57% Other Reserves, 10% Development Charges

Capital Budget Allocation: 33% Asset Management Projects, 67% Growth Related Projects

### 2020 Business Plan Themes

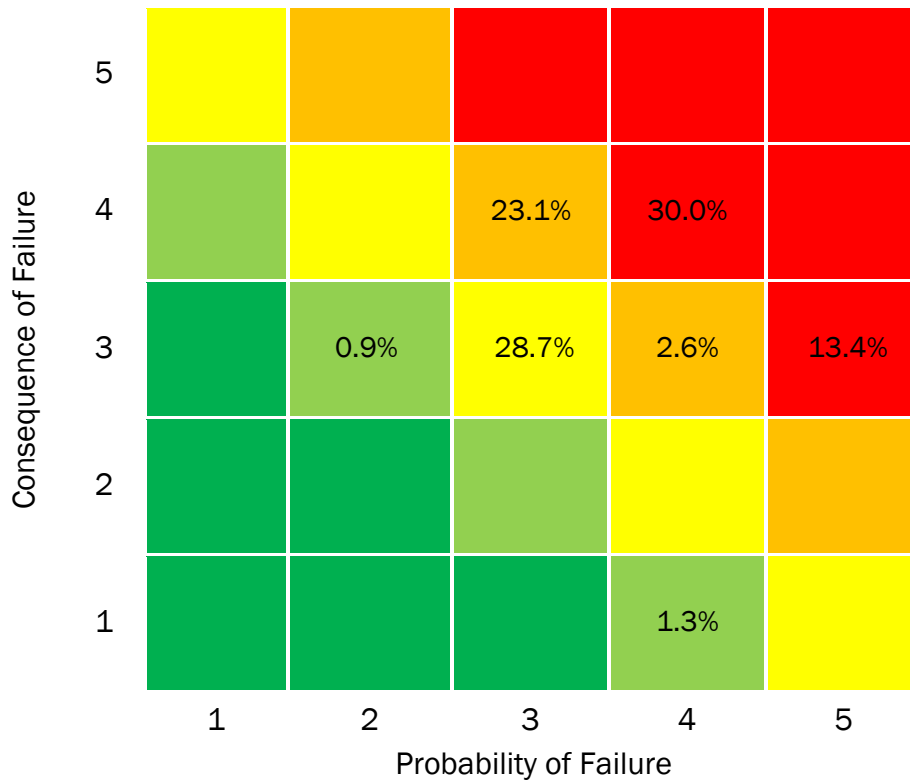


## 2020 Key Budget Highlights

- The Trails program includes 8 kilometers of new trail construction and rehabilitation.
- The Parks program includes 5.73ha of new developed parkland, 5 refurbished playgrounds and 17 tennis courts (in 6 parks) being resurfaced or reconstructed.

## 2020 Capital Asset Management Investment Risk Heat Map

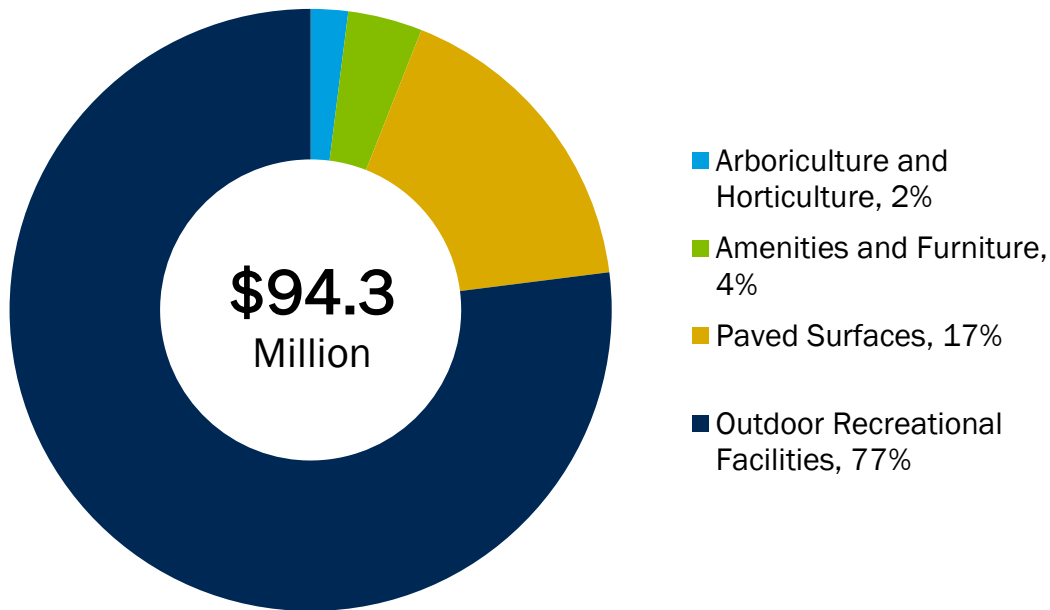
The following graph allocates the \$3.7 million of proposed 2020 budget for parks projects by the asset “risk score”. The heat map below graphs the probability (of failure) vs the consequence (of failure) and demonstrates how the annual Municipal Asset Management Plan and asset condition ratings are being utilized to help prioritize projects in the capital budget.



## Asset Management Fast Facts

- The 2019 Town of Whitby Municipal Asset Management plan includes an overall parks assets condition grade of 'C' with a replacement value of \$90 million.
- The Town currently owns and maintains 814 acres of parks and 1,260 acres of open space, this includes
  - 93 playgrounds including parkettes, local parks and district parks
  - 78.6 km of trails and park walkways
  - 22 senior soccer fields, 18 mini fields, 10 junior fields & 2 practice fields
  - 16 splash pads, 3 skateboard parks, 2 off leash dog parks
  - 28 tennis courts, 34 baseball diamonds, 25 basketball courts, 6 multi-use courts, 4 bocce courts, 3 pickle ball courts, 2 lacrosse boxes, 6 horseshoe lanes (12 pits)
  - 9 picnic shelters, 7 washroom facility buildings, 712 park signs

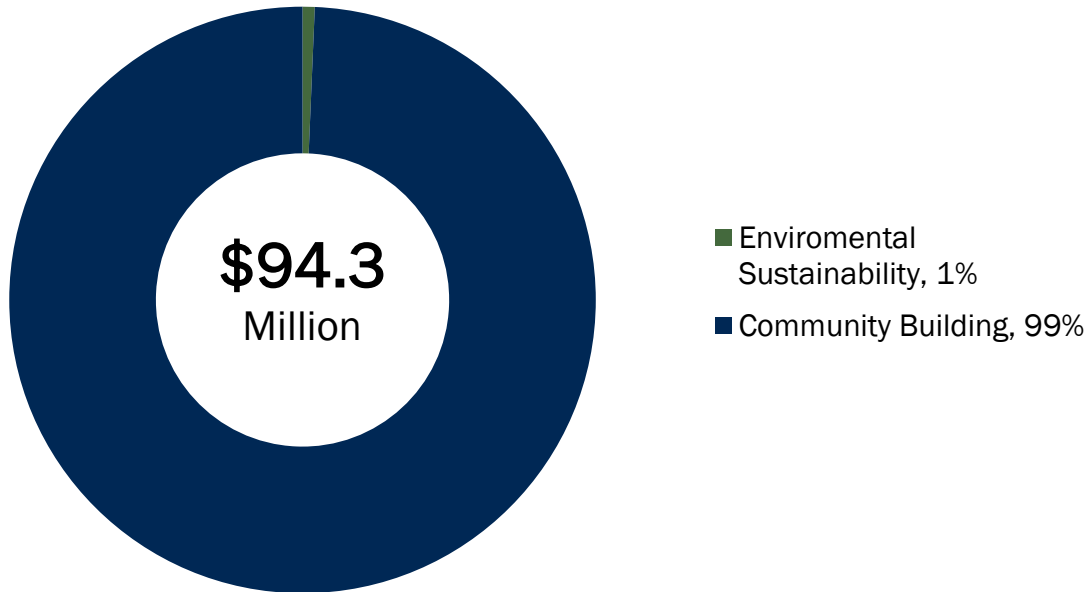
## 2020-2029 Capital Plan Forecast



Capital Plan Funding: 22% Tax Based Reserves, 61% Other Reserves, 9% Development Charges, 8% Long Term Debt

Capital Plan Allocation: 21% Asset Management Projects, 79% Growth Related Projects

## 2020-2029 Business Plan Themes



## Growth Forecast Highlights (2020-2029)

- 5 new District Parks, \$11.1M (2020-2028)
- 9 new Local Parks, \$6.9M (2020-2029)
- Cullen Central Park \$3.5M (2020-2021)
- Brooklin Memorial Park \$3.6M (2021-2022)
- Sports Fields / Multi-Use Fields / Artificial Turf \$11.7M (2023-2025)
- Victoria Fields Urban Park \$9.1M (2024)
- Iroquois Beach Park \$2.7M (2026-2027)
- Intrepid Park \$3.5M (2028-2029)



## 2020 Capital Budget and Forecast

### Asset Category - Park Assets

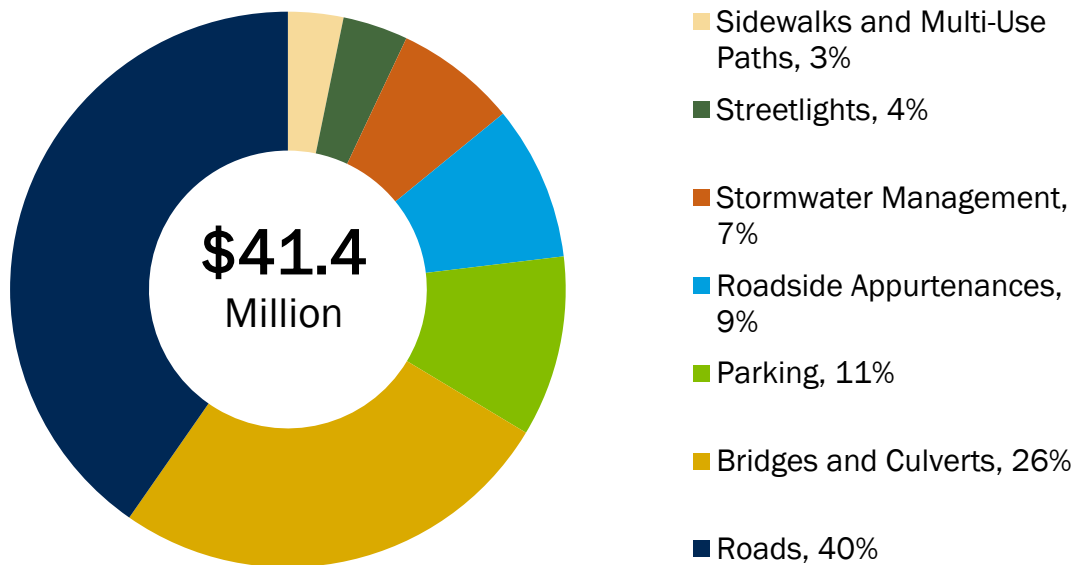
Note: Numbers may not add due to rounding

(\$ in 000's)		2020	2021	2022	2023 - 2029	Total
70PA0201	Parks Program	\$8,250	\$10,186	\$7,533	\$53,135	\$79,104
70PA0101	Recreational Trails Program	\$3,493	\$182	\$3,186	\$8,356	\$15,217
		<b>\$11,744</b>	<b>\$10,368</b>	<b>\$10,719</b>	<b>\$61,492</b>	<b>\$94,322</b>



## Roads and Related Assets

### 2020 Total Capital Budget Investment



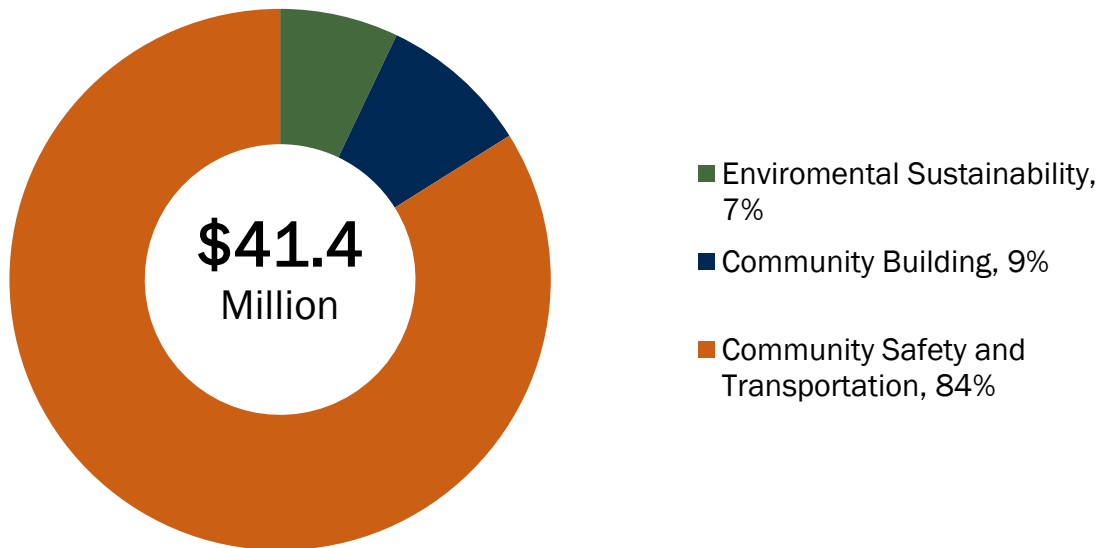
Capital Budget Funding: 26% Tax Based Reserves, 19% Other Reserves, 32% Development Charges, 23% Long Term Debt

Capital Budget Allocation: 30% Asset Management Projects, 70% Growth Related Projects

### 2020 Long Term Debt

- Bridges and Culverts Program
  - Des Newman / CP Rail Grade Separation (40130201), \$8.75M (2020), \$9.3M (2021)
  - White's Bridge (40206111), \$0.75M (2020), \$4.75M (2022)

## 2020 Business Plan Themes



## 2020 Key Budget Highlights

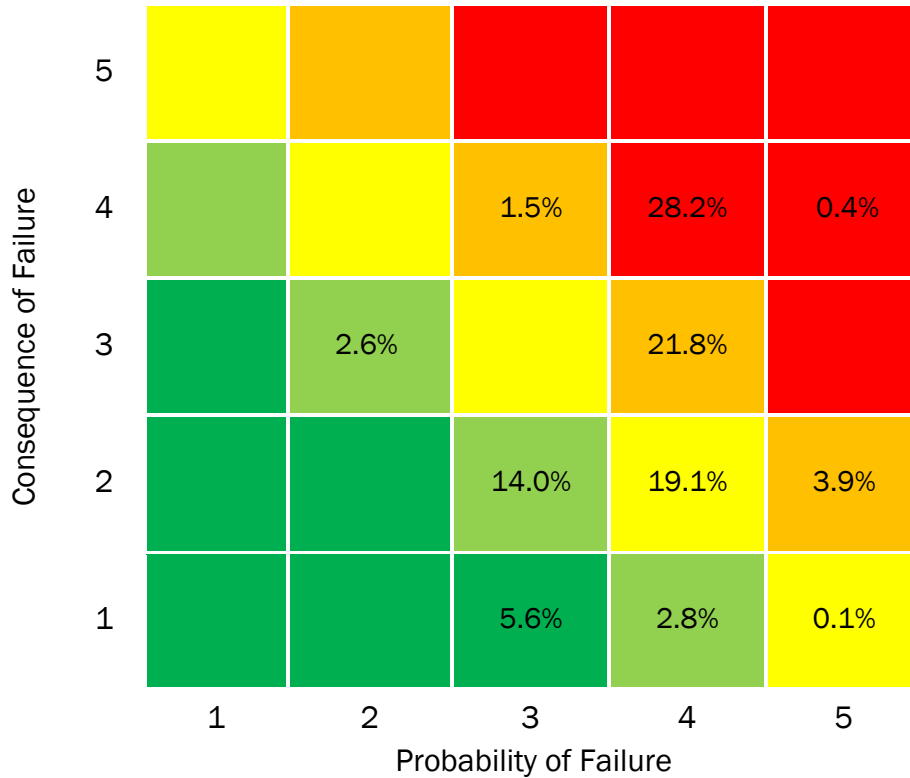
- The Roads Program includes 21 lane kilometers of road resurfacing.
- The Sidewalk and Multi-Use Pathway Program includes 18.2 kilometers of new construction and 3.4 kilometers of replacement construction.

## Asset Management Fast Facts

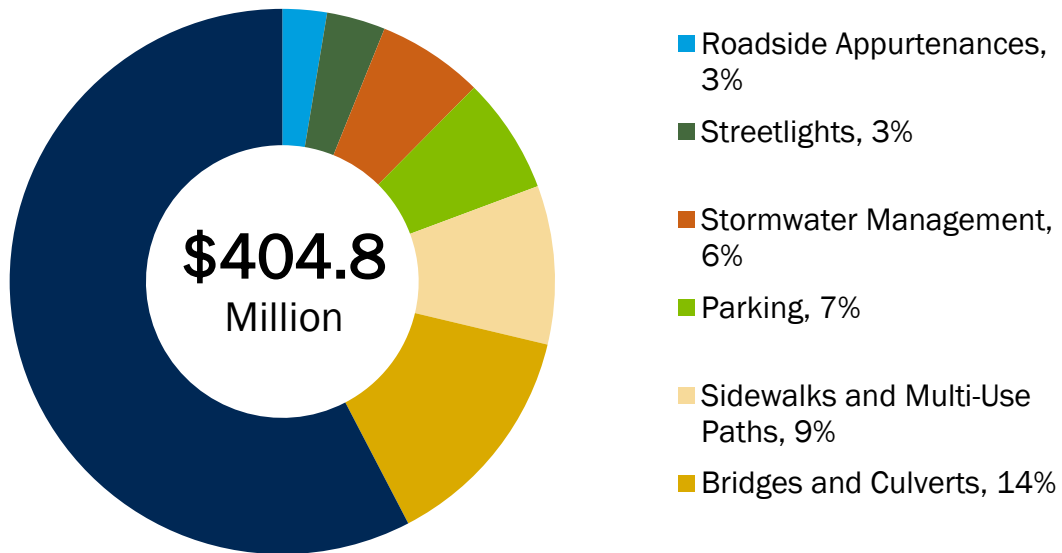
- 2019 Asset Management Plan Asset Health Grade of 'B' for the Roads Right of Way assets with replacement value of \$1.5 billion.
- The Town currently owns and maintains:
  - 1,102 lane kilometers of roads
  - 23 road bridges, 26 structural culverts & 20 pedestrian bridges
  - 517 km of sidewalks & 17 km of multi-use pathways
  - 12,076 streetlights, 12,499 traffic signs & 32 traffic signals
  - 12 km of guardrails, 93 km of fences, 55 retaining walls, 9 public parking lots
  - 50 (44 assumed) storm water ponds, 470 km of storm sewers

## 2020 Capital Asset Management Investment Risk Heat Map

The following graph allocates \$12.1 million of proposed 2020 budget for roads asset management projects by the asset “risk score”. The heat map below graphs the probability (of failure) vs the consequence (of failure) and demonstrates how the annual Municipal Asset Management Plan and asset condition ratings are being utilized to help prioritize projects in the capital budget.



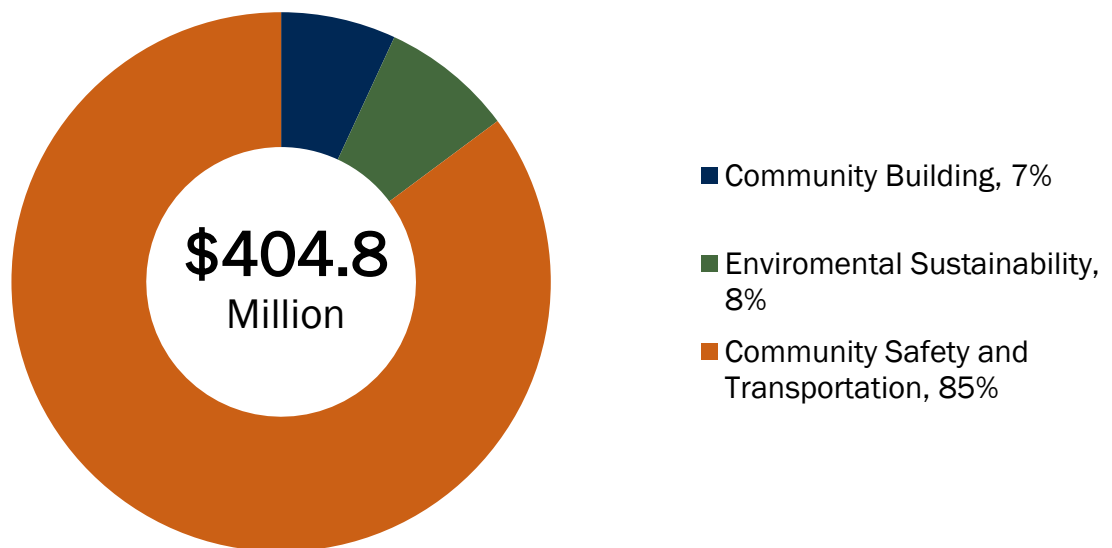
### 2020-2029 Capital Plan Forecast



Capital Plan Funding: 28% Tax Based Reserves, 15% Other Reserves, 22% Development Charges, 34% Long Term Debt

Capital Plan Allocation: 29% Asset Management Projects, 71% Growth Related Projects

### 2020-2029 Business Plan Themes



## **Growth Forecast Highlights (2020-2029)**

- Property Acquisition Downtown Parking Lot, \$3.5M (2020)
- White's Bridge, \$5.5M (2020-2022)
- Mid Arterial Roadway (Ashburn to Anderson) \$46.2M (2020-2024)
- Columbus (Cochrane to east limit) \$28.4M (2020-2029)
- Alternate Route for Highway 7/12 EA/Design/Property/Utilities \$4.2M (2020-2029)
- Garden (Robert Attersley to Baldwin) \$21.3M (2022-2026)
- Bonacord Bridge (Lynde Creek to Coronation), \$5.1M (2023-2025)
- Water Street, \$5.1M (2023-2026)
- Lynde Creek Rehabilitation / Upsizing Culverts \$6.0M (2023-2027)
- Parking Structure, \$20.5M (2025-2028)

## 2020 Capital Budget and Forecast

### Asset Category - Roads and Related Assets

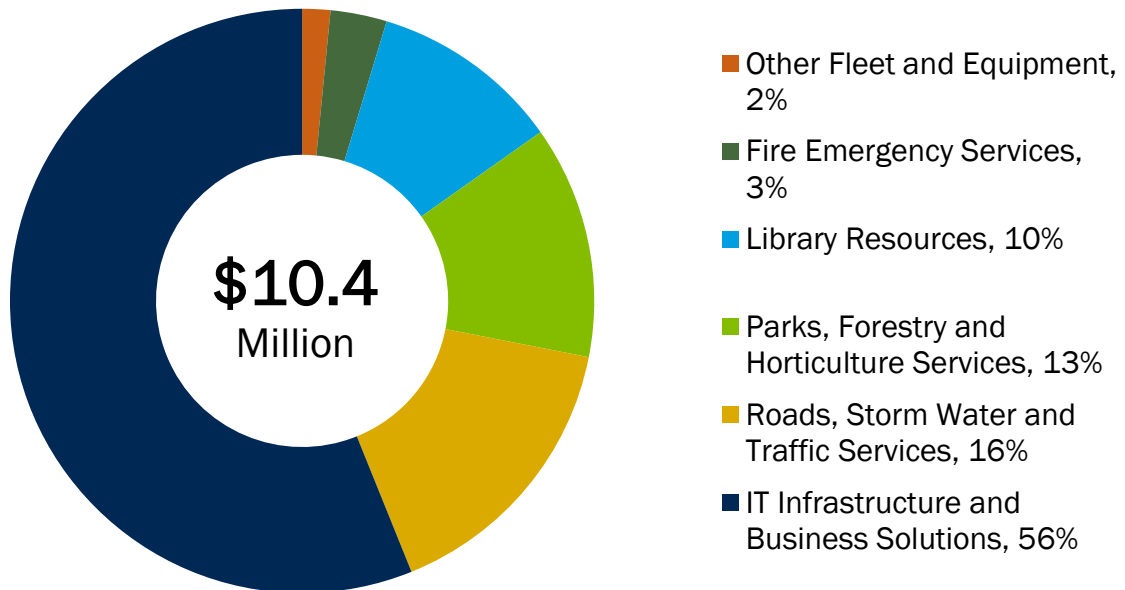
Note: Numbers may not add due to rounding

( \$ in 000's )	2020	2021	2022	2023 - 2029	Total
40PG6301 Alternate Route for Highway 7/12	\$1,050	\$1,050	\$0	\$4,515	\$6,615
40PA6101 Bridges and Culverts Program	\$10,856	\$9,875	\$5,745	\$28,907	\$55,383
40PG6011 Mid Arterial Roadway - Ashburn to Anderson	\$300	\$3,900	\$21,000	\$21,000	\$46,200
40PA6201 Multi-Use Paths and Cycling Facilities Program	\$1,698	\$3,198	\$468	\$14,326	\$19,690
35PA6301 Municipal Parking Program	\$3,730	\$80	\$728	\$23,390	\$27,929
40PG6006 Road Intersection Improvement Program	\$1,575	\$931	\$100	\$5,005	\$7,611
40PA6006 Road Reconstruction Program	\$3,160	\$550	\$1,650	\$10,975	\$16,335
40PG6002 Road Surface Treated to Hot Mix Conversion Program	\$0	\$0	\$0	\$3,928	\$3,928
30PM6002 Road Surface Treatment & Slurry Seal Program	\$512	\$362	\$515	\$2,169	\$3,557
40PG6005 Road Widening and Extension Program	\$3,850	\$2,200	\$400	\$57,063	\$63,513
30PA6001 Roads Maintenance Program	\$2,160	\$2,030	\$1,676	\$11,281	\$17,147
40PA6008 Rural Road Resurfacing Program	\$854	\$0	\$586	\$1,060	\$2,500
40PA6202 Sidewalk Program	\$2,663	\$2,895	\$787	\$12,029	\$18,374
40PA6503 Storm Water Program	\$2,933	\$1,924	\$2,743	\$17,904	\$25,504
40PA6604 Street Lighting Program	\$1,573	\$2,690	\$1,987	\$7,846	\$14,095
40PA6401 Traffic Signals Program	\$716	\$1,102	\$721	\$3,051	\$5,591
40PA6007 Urban Road Resurfacing Program	\$3,808	\$6,001	\$6,419	\$54,614	\$70,842
	<b>\$41,437</b>	<b>\$38,788</b>	<b>\$45,525</b>	<b>\$279,063</b>	<b>\$404,813</b>



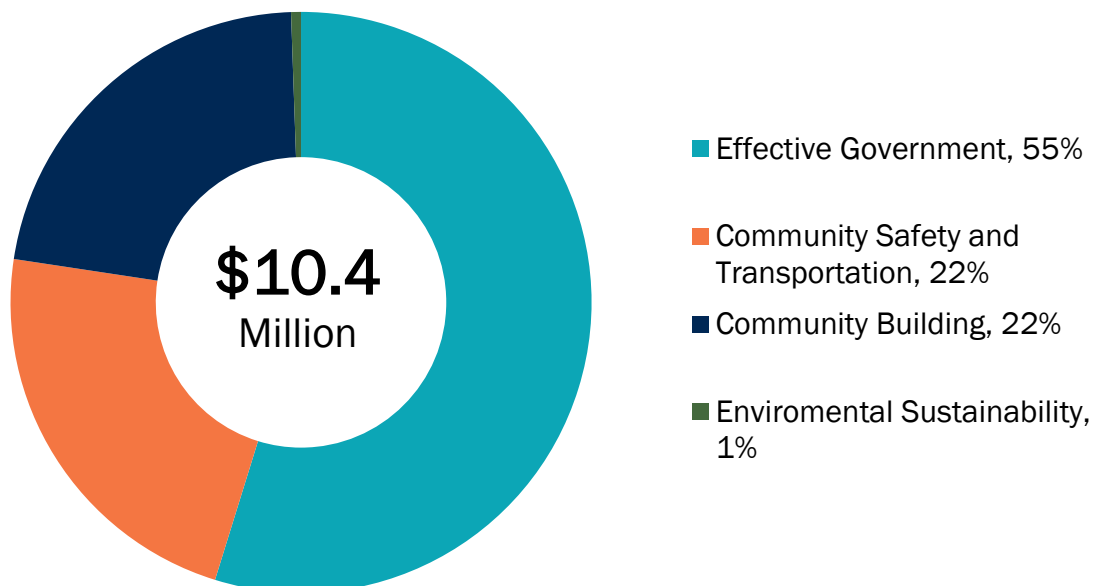
# Fleet and Equipment Assets

## 2020 Total Capital Budget Investment



Capital Budget Funding: 60% Tax Based Reserves, 28% Other Reserves and 12% Development Charges  
Capital Budget Allocation: 45% Asset Management Projects and 55% Growth Related Projects.

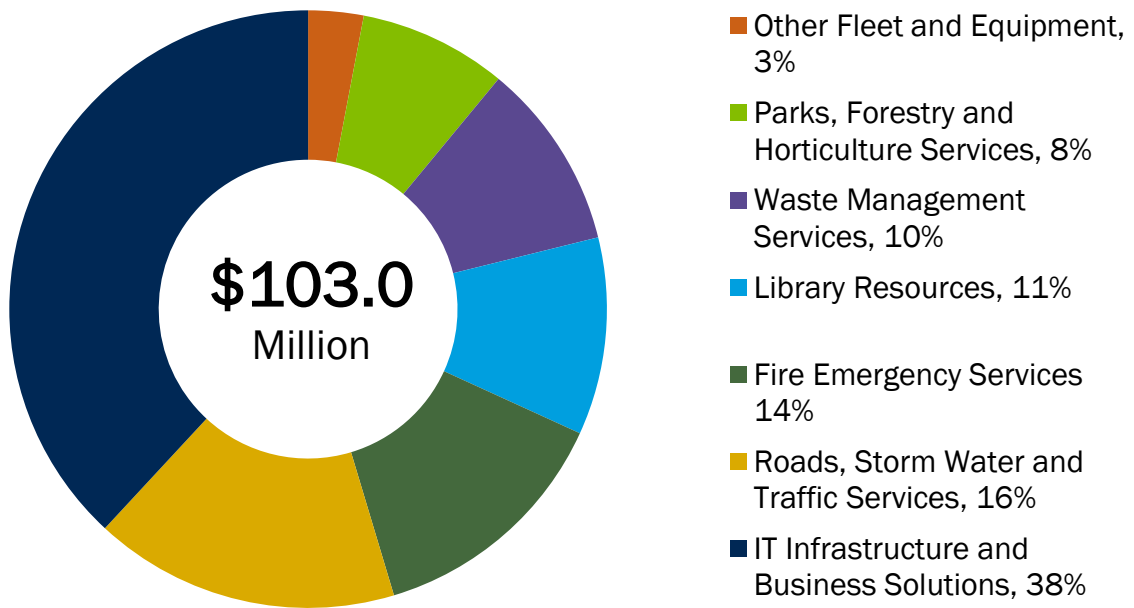
## 2020 Business Plan Themes



### 2020 Key Budget Highlights

- \$1.6 million for Road Maintenance, Storm Water Management and Traffic which includes the replacement of a grader, large tractor, dump truck with crane, hot patch truck and wood chipper.
- \$1.3 million for Parks, Forestry and Horticulture Services, which includes large and small field mowers, trailers, trail maintenance tractor and parks garbage truck with crane.
- \$132 thousand for the replacement of the fire command vehicle

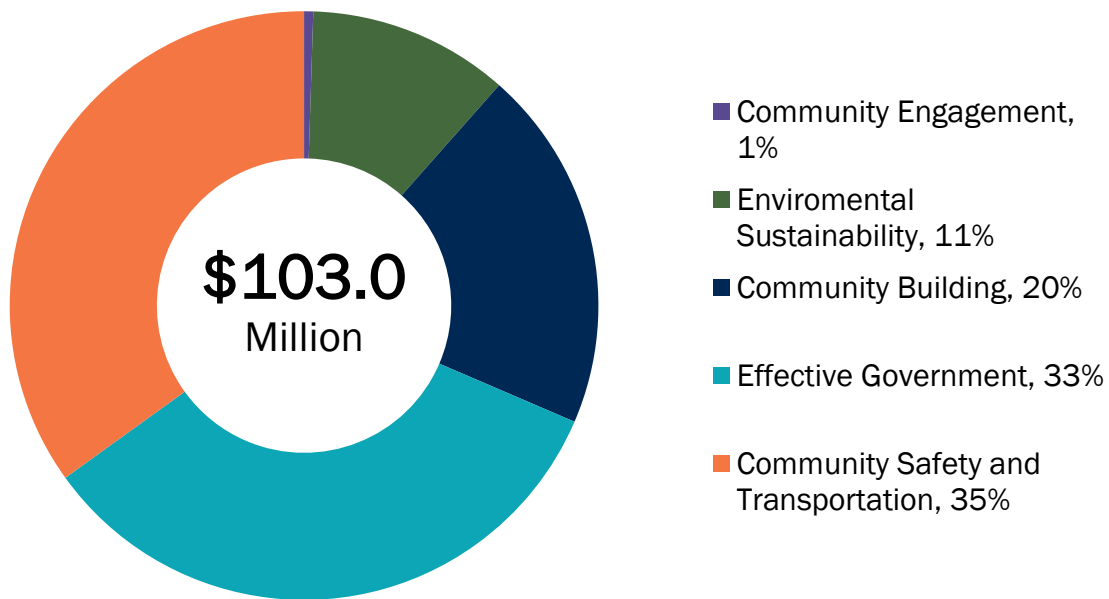
### 2020-2029 Capital Plan Forecast



Capital Plan Funding: 87% Tax Based Reserves, 9% Development Charges and 4% Other Reserves.

Capital Plan Allocation: 65% Asset Management Projects, 35% Growth Related Projects.

## 2020-2029 Business Plan Themes



## Asset Management Fast Facts

- 2019 Asset Management Plan includes overall asset condition grades of ‘A’ for fire equipment, ‘B’ for the fleet, and ‘C’ for the municipal information system assets and library resources with a total replacement value of \$59 million.
- The Town currently owns and maintains:
  - 21 waste management trucks, 56 pieces of construction equipment & 30 trailers, 56 pieces of lawn care and forestry equipment.
  - 65 passenger vehicles, 24 pieces of garage and shop equipment, 28 pieces of winter control equipment and 18 pieces of arena equipment.
  - 12 fire trucks, 679 items of fire PPE & 187 items of other fire equipment.
  - The library & archival collections have 358,483 items & 867 pieces of equipment.
  - 180 network appliances, 20 servers, 600 workstations, 685 IT peripherals & 490 tele-communications PBX items, 29.7 kilometers of IT infrastructure.

## Growth Forecast Highlights (2020-2029)

- Enterprise Resource Planning (ERP) and Financial System \$13.4M (2020-2029)
- Expanded IT Corporate Business Solutions \$3.2M (2020-2029)
- Library Collection expansion \$2M (2020-2029)
- Five additional Sidewalk Plows and Sanders \$1M (2020-2028)
- Seven additional Garbage Trucks and Garbage Packers 1.8M (2020-2029)
- Nine additional Parks Mowers \$1M (2020-2029)

## 2020 Capital Budget and Forecast

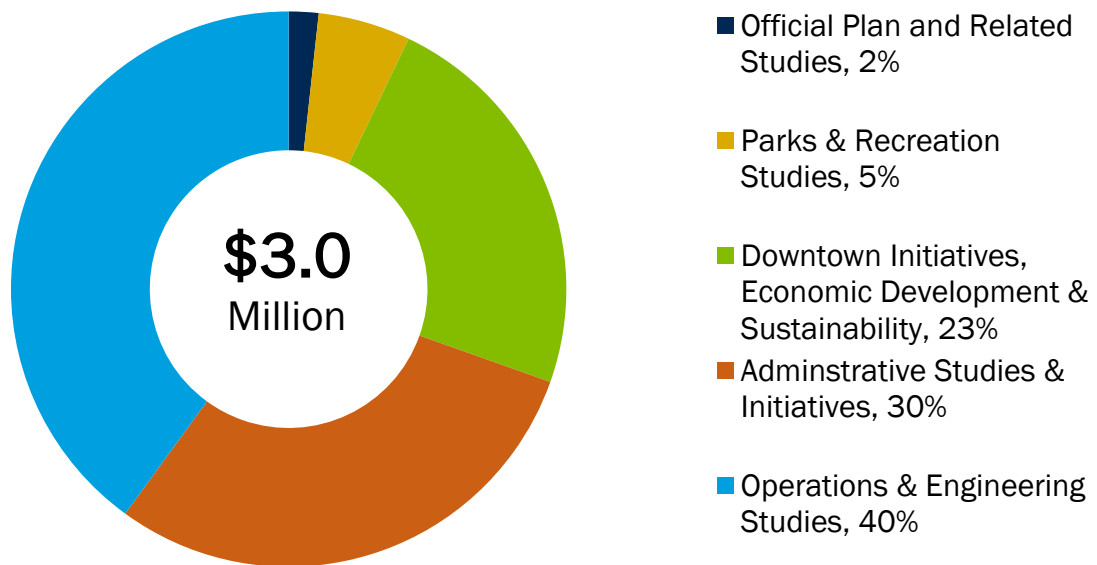
### Asset Category - Fleet and Equipment Assets

Note: Numbers may not add due to rounding

( \$ in 000's )	2020	2021	2022	2023 - 2029	Total
30PA2003 Building Services Fleet and Equipment	\$42	\$0	\$84	\$126	\$252
30PA2301 Fire and Emergency Services Fleet and Equipment	\$325	\$284	\$1,422	\$11,913	\$13,945
10PA5601 Information Technology - Business Solutions	\$5,008	\$2,416	\$4,993	\$14,256	\$26,673
10PA5501 Information Technology - Infrastructure	\$836	\$962	\$1,203	\$9,562	\$12,563
54PA2001 Legal and Enforcement Services Fleet and Equipment	\$15	\$287	\$103	\$455	\$860
90PA4101 Library Collection and Information Technology	\$1,096	\$1,109	\$1,083	\$7,714	\$11,002
30PA2103 Operations Centre Fleet and Equipment	\$71	\$26	\$35	\$570	\$702
30PA2401 Parks, Forestry and Horticulture Services Fleet and Equip	\$1,343	\$1,161	\$337	\$5,410	\$8,251
30PA2601 Recreation, Facilities and Mechanical Services Fleet and	\$34	\$171	\$34	\$1,025	\$1,265
30PA2101 Roads, Construction & Storm Water Services Fleet and E	\$1,213	\$643	\$707	\$10,893	\$13,457
30PA2102 Traffic Services Fleet and Equipment	\$433	\$649	\$473	\$2,022	\$3,577
30PA2501 Waste Management Services Fleet and Equipment	\$0	\$1,008	\$1,008	\$8,424	\$10,440
	<b>\$10,417</b>	<b>\$8,715</b>	<b>\$11,482</b>	<b>\$72,370</b>	<b>\$102,985</b>

# Studies, Strategic Initiatives and Community Enhancements

## 2020 Total Capital Budget Investment



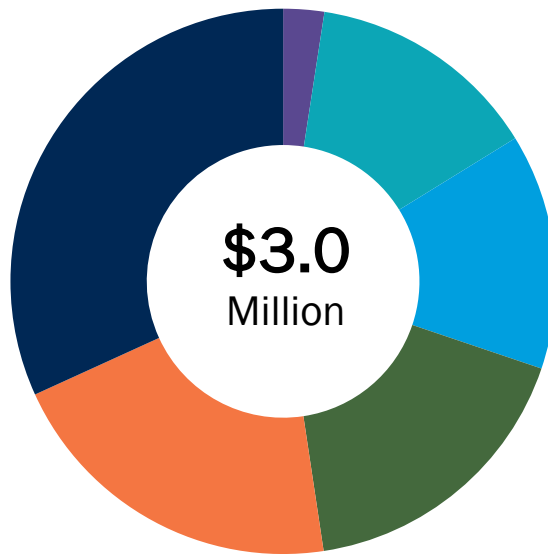
Capital Budget Funding: 41% Other Reserves, 31% Development Charges, 26% Tax Based Reserves and 2% External Contributions

Capital Budget Allocation: 56% Growth Related Projects, 44% Strategic Initiatives / Community Enhancements.

## 2020 Key Budget Highlights

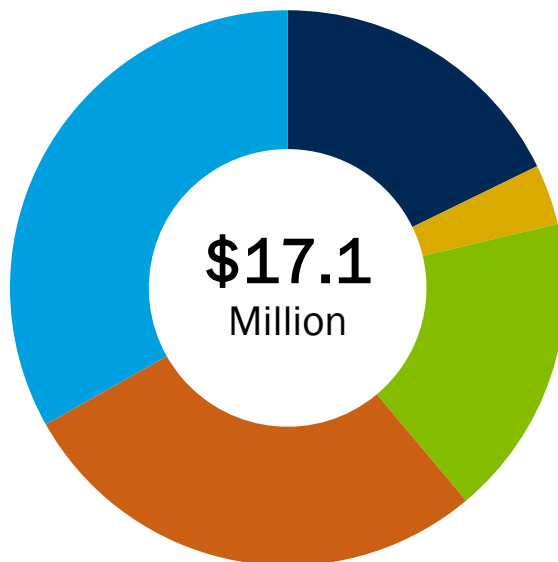
- \$318 thousand towards the Sustainability Program.
- \$300 thousand towards the Downtown Improvement Program
- \$224 thousand for ongoing contribution commitments to Durham College and Grandview.
- \$460 thousand for Parks Studies including the Parks and Urban Forestry Analysis and Strategy, the Cullen Master Plan and the Brooklin Memorial Park Master Plan.

### 2020 Business Plan Themes



- Community Engagement, 2%
- Effective Government, 14%
- Economic Development, 14%
- Environmental Sustainability, 17%
- Community Safety and Transportation, 21%
- Community Building, 32%

### 2020-2029 Capital Plan Forecast

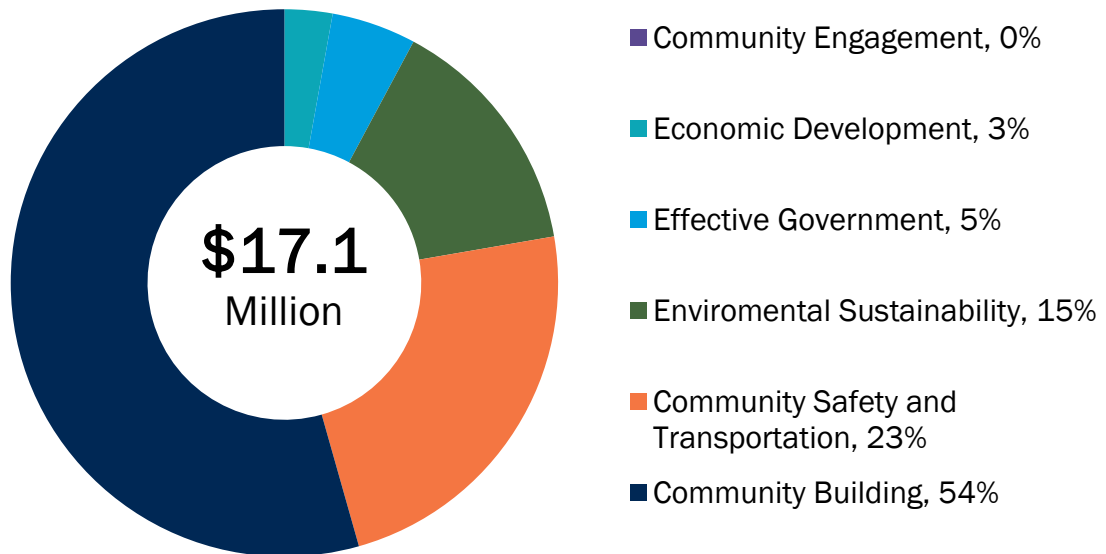


- Official Plan and Related Studies, 18%
- Parks & Recreation Studies, 3%
- Downtown Initiatives, Economic Development & Sustainability, 18%
- Administrative Studies & Initiatives, 28%
- Operations & Engineering Studies, 33%

Capital Plan Funding: 53% Development Charges, 28% Other Reserves, 19% Tax Based Reserves

Capital Plan Allocation: 58% Growth Related Projects, 44% Strategic Initiatives / Community Enhancements.

## 2020-2029 Business Plan Themes



### Growth Forecast Highlights (2020-2029)

- Various capital related projects the Town needs to undertake in order to effectively plan for the future. As outlined in the 2016 Development Charge Background Study this includes the official plan review, engineering studies and other corporate studies.
- The Town is currently undertaking an updated Development Charge Background Study and Community Benefits Charge Strategy in response to the legislative changes to the Development Charges Act and the Planning Act under Bill 108.

## 2020 – 2029 Capital Plan Forecast

### Summary by Parent Project

Project	2020	2021	2022	2023-2029	Total
Administrative Studies and Initiatives	612,300	604,250	327,000	1,243,050	2,783,600
Corporate Communications and Events Program	122,100	0	133,900	278,100	534,100
Corporate Services Studies and Initiatives	219,050	60,300	106,650	1,189,450	1,575,450
Downtown Improvement Program	300,450	175,000	275,000	525,000	1,275,450
Downtown Related Studies	0	103,000	51,500	103,000	257,500
Parks, Parks Maintenance and Recreation Studies	460,000	30,000	0	412,000	902,000
Planning and Development Studies	51,500	0	51,500	2,935,500	3,038,500
Roads, Roads Related and Storm Water Studies	612,000	331,750	520,200	2,346,100	3,810,050
Sustainability Program	318,500	245,000	130,000	660,00	1,353,500
Transportation Master Plan and Related Studies	276,600	26,250	408,000	851,750	1,562,600
<b>Total</b>	<b>2,972,500</b>	<b>1,575,550</b>	<b>2,003,750</b>	<b>10,543,950</b>	<b>17,095,750</b>



### Administrative Studies and Initiatives

Project	2020	2021	2022	2023-2029	Total
Contribution to Durham College (50197008)	200,000	200,000	200,000	200,000	800,000
Contribution to Grandview (50187501)	24,000	24,000	24,000	0	72,000
Customer Service Strategy (51207001)	100,000	0	0	0	0
DAAP Review (83217001)	0	77,250	0	154,500	231,750
Economic Development Strategy Update (55207501)	50,000	0	0	0	0
Fire Master Plan (20267001)	0	0	0	128,750	128,750
Future Prov / Fed Mandated Asset Management Analysis, Expansion, Updates (13177502)	77,250	77,250	77,250	231,750	463,500
HR Related Studies (50237001)	0	0	0	154,500	154,500
Hospital Strategy (55207001)	50,000	0	0	0	50,000
Library Strategic Plan (90237001)	0	0	0	80,000	80,000
Records Management Program - Expansion (51167501)	10,300	0	0	0	10,300
Sponsorship Opportunities, Inventory Asset Identification Study (55207003)	75,000	0	0	0	75,000
Strategic Plan Training & Implementation (50207002)	25,750	25,750	25,750	128,750	206,000
Ward Boundary Review (51237001)	0	0	0	61,800	61,800
Whitby Strategic Plan & Goals Update (50197501)	0	0	0	103,000	103,000
Workforce Planning Study (50217001)	0	200,000	0	0	200,000
Sub-Total	612,300	604,250	327,000	1,243,050	2,786,600

### Corporate Communications and Events Program

Project	2020	2021	2022	2023-2029	Total
Community Survey (50187802)	51,500	0	51,500	154,500	257,500
Corporate Public Engagement Strategy and Tools (13177501)	20,600	0	82,400	126,600	226,600
Special Events Assets – Additional (50208002)	40,000	0	0	0	40,000
Special Events Assets – Replacement (50208001)	10,000	0	0	0	10,000
Sub-Total	122,100	0	133,900	278,100	534,100

### Corporate Services Studies and Initiatives

Project	2020	2021	2022	2023-2029	Total
DC Study Prep - Facility Replacement Cost Analysis (13227001)	0	0	46,350	92,700	139,050
Digital Strategy (10187001)	61,800	0	0	0	61,800
Growth Plan – CBC Land Appraisals (13207002)	50,000	50,000	50,000	350,000	500,000
Growth Plan – DC Study, CBC Strategy, Long Range Financial Plan (13237001)	0	0	0	515,000	515,000
Growth Plan – Legal Review of DC and CBC By-Laws (13207001)	30,000	0	0	0	30,000
Information Technology Master Plan (10207001)	77,250	0	0	180,250	257,500
Long Range Financial Plan Model Annual Update (13197001)	0	10,300	10,300	51,500	72,100
Sub-Total	219,050	60,300	106,650	1,189,450	1,575,450

**Downtown Improvement Program**

Project	2020	2021	2022	2023-2029	Total
Downtown Façade Grant Program (80122401)	75,000	75,000	75,000	525,000	750,000
Downtown Whitby Brock Streetscape Design (55217401)	0	100,000	0	0	100,000
Downtown Whitby Gateways Designs (55207401)	200,000	0	0	0	200,000
Downtown Whitby Gateways Implementation (55227401)	0	0	200,000	0	200,000
Sidewalk Patio Boardwalk (55207402)	15,450	0	0	0	15,450
Sir William Stephenson Statue Installation (55207403)	10,000	0	0	0	10,000
Sub-Total	300,450	175,000	275,000	525,000	1,275,450

**Downtown Related Studies**

Project	2020	2021	2022	2023-2029	Total
Brooklin HCD Plan and Guidelines Update (81227401)	0	0	51,200	0	51,200
Downtown Whitby Four Corners HCD Plan and Guidelines (81247401)	0	0	0	103,000	103,000
Downtown Whitby Perry's Plan HCD Plan and Guidelines (81217401)	0	103,000	0	0	103,000
Sub-Total	0	103,000	51,200	103,000	257,500

**Parks, Parks Maintenance and Recreation Studies**

Project	2020	2021	2022	2023-2029	Total
Brooklin Memorial Park Master Plan (72080101)	60,000	0	0	0	60,000
CPROS Update (70247301)	0	0	0	257,000	257,500
Cullen Master Plan (70207302)	100,000	0	0	0	100,000
Parks & Urban Forestry Analysis and Strategy (30207102)	300,000	0	0	0	300,000
Parks Trails Wayfinding Signage Design (70132303)	0	30,000	0	0	30,000
Preliminary Site Assessment Charles St (71062301)	0	0	0	154,500	154,500
Sub-Total	460,000	30,000	0	412,000	902,000

**Planning and Development Studies**

Project	2020	2021	2022	2023-2029	Total
Official Plan (Major Review) (81287201)	0	0	0	2,060,000	2,060,000
Official Plan (Minor Review) (81227201)	0	0	51,500	463,500	515,000
Port Whitby Secondary Plan Review (81112301)	51,500	0	0	0	51,500
Zoning By-Law Update (81297201)	0	0	0	412,000	412,000
Sub-Total	51,500	0	51,500	2,935,500	3,038,500

### Roads, Roads Related and Storm Water Studies

Project	2020	2021	2022	2023-2029	Total
Automated Speed Enforcement (ASE) Consideration/Review (35207101)	51,500	100,000	0	0	151,500
Lynde Creek Study Update (40162302)	0	0	0	267,800	267,800
Lynde Creek Update (40207102)	100,000	0	0	0	100,000
Municipal Engineering Growth Studies/Design Reviews (40112302)	128,750	128,750	128,750	128,750	128,750
Municipal Parking Lot Design (35237102)	0	0	0	150,000	150,000
Operational Services Standard Operations Procedures and Policies (30197001)	77,250	0	0	0	77,250
Storm Water Management Quality and Erosion Control Enhancement (40187701)	0	0	0	115,500	115,500
Storm Water Management Utility Study (40227102)	0	0	273,000	0	273,000
Salt Management Plan (30187701)	0	0	15,450	15,450	30,900
Service Level Standards Update (30207101)	51,500	0	0	0	51,500
Storm Sewer Capacity Improvements Study (40207103)	100,000	0	0	0	100,000
Storm Water Management Facility Needs Study (30202301)	0	0	0	144,200	144,200
Streetlight Strategy (30197701)	0	0	0	30,900	30,900
Traffic & Transportation Study (40122304)	103,000	103,000	103,000	721,000	1,030,000
Sub-Total	612,000	331,750	520,200	2,346,100	3,810,050

**Sustainability Program**

Project	2020	2021	2022	2023-2029	Total
Climate Change Adaptation Program (55217604)	0	50,000	0	0	50,000
Climate Change Plan Phase 1 & 2 and Implementation (55217601)	134,000	125,000	70,000	210,000	539,000
Climate Change Plan Update (55267601)	0	0	0	300,000	300,000
Corporate Sustainability Plan Update (55227602)	0	0	60,000	0	60,000
DCEP Implementation - programs, studies, infrastructure (55217602)	0	70,000	0	0	70,000
District Energy Pre-Feasibility Study (55207604)	27,000	0	0	0	27,000
EV Joint Venture – charging stations (55208001)	100,000	0	0	0	100,000
Energy Conservation Demand Management Plan Update (55237601)	0	0	0	100,000	100,000
LEAF Backyard Tree Program (55207602)	35,500	0	0	0	32,500
Sustainable Development Guidelines Update (55237602)	0	0	0	50,000	50,000
Urban Street Trees Soil Cell Demo Project (55200001)	25,000	0	0	0	25,000
Sub-Total	318,500	245,000	130,000	660,000	1,353,500

### Transportation Master Plan and Related Studies

Project	2020	2021	2022	2023-2023	Total
Active Transportation Plan (35237101)	0	0	0	154,500	154,500
Complete Streets Design Study (35227101)	0	0	150,000	0	150,000
Lakeshore Integrated Transportation Master Plan (40122302)	175,100	0	0	0	175,100
Traffic Operations Study (40227101)	0	0	51,500	51,500	103,000
Transportation Master Plan Study Update (40142302)	51,500	0	180,250	540,750	772,500
Zones and Corridor Studies / Designs (40202301)	50,000	26,250	26,250	105,000	207,500
Sub-Total	276,600	26,250	408,000	851,750	1,562,600

## 2020 Capital Project Details (alphabetic order)

### Automated Speed Enforcement (ASE) Consideration / Review

Capital Project #: 35207101

Parent ID: Roads, Roads Related and Storm Water Studies

Lead Department: Public Works

Supporting Department(s): N/A

#### Project Details:

**Description:** In 2017, [Bill 65 – the Safer School Zones Act](#), amended the Highway Traffic Act (the Act) to introduce the use of ASE in school zones and community safety zones across the province. Automated speed enforcement (ASE) is an automated system that uses a camera and a speed measurement device to enforce speed limits community safety zones. The camera installation can either be mobile or fixed. Data should be collection to identify where speed and collisions are factors, and where ASE can be implemented in the community to reduce speeds. Once locations are identified the area must be identified as a Community Safety Zone, through By-law and signage. Impacts and anticipated costs are still being determined as the regulations under which the ASE program will operate are developed.

**Is this project legislated?** ASE is legislated through Bill 65

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** Initial installation and evaluation expected to be 12-24 months.

**Are there any potential future budgetary impacts?** Budgetary impacts will depend on number of speed enforcement cameras installed in the school and community safety zones.

#### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	44,084	85,600	129,684
Development Charges	7,416	14,400	21,816
<b>Total</b>	<b>51,500</b>	<b>100,000</b>	<b>151,500</b>



## Brooklin Memorial Park Master Plan

Capital Project #: 72080101

Parent ID: Parks, Parks Maintenance and Recreation Studies

Lead Department: Community Services

Supporting Department(s): Public Works

### Project Details:

**Description:** Parks Development Staff will begin a master plan study in Q2 2020 to address park improvements at Brooklin Memorial Park.

Public Consultation would be included in addressing the community needs and assist in determining the full scope of the project. Existing park amenities including the fieldhouse washroom, tennis courts, skate park, ball diamond and playground will be part of the assessment and review. The Brooklin Spring Fair committee would be consulted to determine the feasibility of future programming at the park. Luther Vipond Memorial Arena would also be addressed in terms of future potential repurposing. The intention is to complete the master plan study in Q1 2021 and begin improvements later that summer and fall

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** 12 Months

**Are there any potential future budgetary impacts?** Yes, capital budget would be spent to implement the master plan. The capital project(s) is included in the current capital budget forecast, and any related annual operating costs would impact the budget once the capital construction is completed.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	33,000	0	33,000
Development Charges	27,000	0	27,000
<b>Total</b>	<b>60,000</b>	<b>0</b>	<b>60,000</b>

## Climate Change Plan – Phase 1 & 2 and Implementation

Capital Project #: 55217601

Parent ID: Sustainability Program

Lead Department: Strategic Initiatives

Supporting Department(s): All

### Project Details:

**Description:** The Town will be initiating Whitby’s Climate Change Plan which will provide a framework to address climate change mitigation and adaptation. In 2020, the Staff Project Committee will be established, as well as an initial stakeholder session to complete a risk and vulnerability assessment for climate resilience in Whitby. The outcomes will help advise the terms of reference to retain a consultant for the climate adaptation portion of the climate change plan.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** 2 years

**Are there any potential future budgetary impacts?** Yes

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
One-Time Reserve Fund	134,000	405,000	539,000

## Community Survey

Capital Project #: 50187802

Parent ID: Corporate Communications and Events Program

Lead Department: Corporate Communications

Supporting Department(s): N/A

### Project Details:

**Description:** The Town of Whitby is committed to being an open and inclusive organization that is responsive to the needs and concerns of its residents. That is why the Town undertakes a biennial community survey to gauge resident satisfaction with Town programs and services.

The survey typically includes both a randomized telephone survey of residents and an online survey for residents who were not contacted by phone to take part in.

Survey data collected provided valuable information to help inform the development of the Town's annual budgets, strategic plan priorities and program/service delivery.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** Approximately one month

**Are there any potential future budgetary impacts?** The survey will be conducted every two years.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
One-Time Reserve Fund	51,500	206,000	257,500

## Contribution to Durham College

Capital Project #: 50197008

Parent ID: Administrative Studies and Initiatives

Lead Department: Corporate Services

Supporting Department(s): Office of the CAO

### Project Details:

**Description:** In 2019 Council approved a \$1 million dollar contribution to Durham College payable over 5 years. The 2020 budget request represents the 2<sup>nd</sup> year of this 5 year commitment.

**Is this project legislated?** N/A

**Is another study foundational to precede this project occurring?** N/A

**What is the duration of the project?** This is a five year commitment (2019-2023).

**Are there any potential future budgetary impacts?** The total commitment will end after the 2023 budget.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
One-Time Reserve Fund	200,000	600,000	600,000

## Contribution to Grandview

Capital Project #: 50187501

Parent ID: Administrative Studies and Initiatives

Lead Department: Corporate Services

Supporting Department(s): Office of the CAO

### Project Details:

**Description:** In 2018 Council approved \$120 thousand contribution to Grandview payable over 5 years. The 2020 budget request represents the 3<sup>rd</sup> year of this 5 year commitment.

**Is this study legislated?** N/A

**Is this related to the Corporate Strategic Plan / Council Goals?** Yes

**Is another study foundational to precede this project occurring?** N/A

**What is the duration of the study?** This is a five year commitment (2018-2022).

**Are there any potential future budgetary impacts?** The total commitment will end after the 2022 budget.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
One-Time Reserve Fund	24,000	48,000	72,000

## Corporate Public Engagement Strategy and Tools

Capital Project #: 13177501

Parent ID: Corporate Communications and Events Program

Lead Department: Corporate Communications

Supporting Department(s): N/A

### Project Details:

**Description:** The Town of Whitby is committed to meaningful community engagement. That is why the Town has developed a Community Engagement Framework for when, how and why the Town engages with the community. The framework also defines what meaningful community engagement is to the Town and how it can continue to involve residents, businesses and community groups in the municipal matters that are important to them.

In particular, the Town’s goals of the new framework are to be consistent and effective in its engagement; to make engagement easy and inclusive; and, to invest in its engagement efforts. The goals will be used to build out an Implementation Plan and Tools in 2020.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** Ongoing

**Are there any potential future budgetary impacts?** Potentially – will include need for a digital engagement platform.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	17,650	176,502	194,152
Development Charges	2,950	29,498	32,448
<b>Total</b>	<b>20,600</b>	<b>206,000</b>	<b>226,600</b>

## Cullen Master Plan

Capital Project #: 70207302

Parent ID: Parks, Parks Maintenance and Recreation Studies

Lead Department: Community Services

Supporting Department(s):

### Project Details:

**Description:** Parks Development Staff will begin a master plan study in Q2 2020 to address future park planning and designs for Cullen Central Park. Public Consultation would be conducted to address community needs and assist in determining the full scope of the project. Existing park amenities including the log cabin, former cottage, bocce and pickleball courts, picnic shelter and parking will be part of the assessment and review. The intention is review the remaining lands within Cullen Central Park and determine the best future uses to serve the community. It is expected to complete the master plan study in Q1 2021 and begin improvements in Q3 2021.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** 12 months

**Are there any potential future budgetary impacts?** Yes, capital budget would be spent to implement the master plan. The capital project(s) is included in the current capital budget forecast, and any related annual operating costs would impact the budget once the capital construction is completed.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	28,000	0	28,000
Development Charges	72,000	0	72,000
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>

## Customer Service Strategy

Capital Project #: 51207001

Parent ID: Administrative Studies and Initiatives

Lead Department: Clerks

Supporting Department(s): All

### Project Details:

**Description:** A new Customer Service Strategy will be developed in 2020 to help ensure the Town continues to provide excellent customer service that meets the needs of residents both now and in the future. The strategy will look at ways to improve the consistency and quality of the service received by residents. The opportunity to centralize front-line customer service functions in a Service Whitby, 311 or similar model will be investigated including development of a phased approach and facility requirements. The strategy will also look at leveraging technology to better track, manage and continue to ensure timely response to resident inquiries.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** The targeted completion for the strategy's development is Q3 2020.

**Are there any potential future budgetary impacts?** This will be determined at the conclusion of the study.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Program Reserves	100,000	0	100,000



## Digital Strategy

Capital Project #: 10207002

Parent ID: Corporate Services Studies and Initiatives

Lead Department: Corporate Services / Technology and Innovation Services

Supporting Department(s): All

### Project Details:

**Description:** A Digital Strategy will be started in 2020 with an expected completion in mid-2021. The strategy will begin after completion of the Customer Service Strategy and will focus on the activities and processes that must be transformed to provide better service for residents and businesses. The Digital strategy will provide a roadmap to ensure that technology investments and implementations support the required business objectives needed for electronic service delivery.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** Yes, Customer Service Strategy

**What is the project duration?** 9 to 12 months

**Are there any potential future budgetary impacts?** Yes – procurement of additional modern technologies needed for secure eService delivery

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
One-Time Reserve Fund	51,800	0	51,800

## District Energy Pre-Feasibility Study

Capital Project #: 55207604

Parent ID: Sustainability Program

Lead Department: Strategic Initiatives

Supporting Department(s): CAO's Office, Corporate Communications, Facilities, Financial Planning, Planning and Development

### Project Details:

**Description:** District Energy is an action identified in the Brooklin Secondary Plan and the Durham Community Energy Plan. In 2020, a Request for Information will be issued to identify project management processes to help inform the development of a Feasibility Study which will be conducted in 2020.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** North Whitby Sports Facility, Hospital Strategy, Brooklin Development

**What is the project duration?** 3-6 months

**Are there any potential future budgetary impacts?** Yes

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	27,000	0	27,000

## Downtown Façade / CIP Improvement Program

Capital Project #: 80122401

Parent ID: Downtown Improvement Program

Lead Department: Strategic Initiatives

Supporting Department(s): Corporate Communications, Financial Planning

### Project Details:

**Description:** Allocation of funds to the Façade Grant Program within all Community Improvement Area.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** Ongoing

**Are there any potential future budgetary impacts?** Annual contribution

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Program Reserves	75,000	675,000	750,000

## Downtown Whitby Gateways Design

Capital Project #: 55207401

Parent ID: Downtown Improvement Program

Lead Department: Strategic Initiatives

Supporting Department(s): Corporate Communications, Engineering and Infrastructure, Financial Planning, Legal Services, Operational Services, Procurement, Transportation

### Project Details:

**Description:** The Town will retain a consultant to develop detailed design drawings for five Historic Gateways for Downton Whitby. Gateways create a welcoming environment into the downtown while also addressing a pedestrian friendly streetscape.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** Downtown Transportation and Pedestrian Safety Study; Downtown Parking Study

**What is the project duration?** 1-2 years

**Are there any potential future budgetary impacts?** Yes

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
One-Time Reserve Fund	200,000	0	200,000

## EV Joint Venture – Charging Stations

Capital Project #: 55208001

Parent ID: Sustainability Program

Lead Department: Strategic Initiatives

Supporting Department(s): Enforcement Services, Facilities, Operational Services, Transportation, Treasury Services

### Project Details:

**Description:** The installation of EV Charger Infrastructure is an action identified in the Durham Community Energy Plan to support EV use and decrease greenhouse gas emissions. Whitby has applied for Federal funding for this infrastructure. Pending funding, charging stations will be installed at up to 9 Town facility locations across the Town.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** 2 years

**Are there any potential future budgetary impacts?** Yes

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	50,000	0	50,000
Grant Funding	50,000	0	50,000
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>

## Economic Development Strategy Update

Capital Project #: 55207501

Parent ID: Administrative Studies and Initiatives

Lead Department: Strategic Initiatives

Supporting Department(s): Corporate Communications

### Project Details:

**Description:** An Economic Development Strategy will be developed to create a diverse, sustainable economy that provides employment opportunities to enhance the quality of life for Whitby’s business community and residents. The Strategy will include a demographic review and market assessment that reflects the Town’s current business climate and five-year strategic direction. The strategy will focus on how Whitby can foster an environment where existing businesses succeed and new investment is attracted and continues to support and enhance the technology and innovation ecosystem in our downtowns.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** 1 year

**Are there any potential future budgetary impacts?** Yes

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	27,500	0	27,500
Development Charges	22,500	0	22,500
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>

## Future Provincial / Federal Mandated Asset Management Analysis, Expansion and Updates

Capital Project #: 13177502

Parent ID: Administrative Studies and Initiatives

Lead Department: Public Works

Supporting Department(s): Corporate Services, Community Services and other Town Departments

### Project Details:

**Description:** An annual budget amount for the continuous improvement of the Town’s Municipal Asset Management Plan (MAMP). Funding will be used to continue to develop robust condition assessment programs, for all asset categories, on a pre-determined schedule to keep data current and accurate.

**Is this project legislated?** Province of Ontario OReg 588/17, asset management components are also required in other legislated studies (i.e. Development Charge Act).

**Is another project foundational to precede this project occurring?** This is an ongoing process with a multi-department working committee. The Town’s MAMP is continually improved through better information on Town owned assets being communicated across departments.

**What is the project duration?** This is an ongoing process.

**Are there any potential future budgetary impacts?** Future updates in the MAMP could change the Town’s mid to long term asset management funding requirements; these requirements would be included in a future update of the Town’s annual Long Range Financial Plan update.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	66,189	330,945	397,134
Development Charges	11,061	55,305	66,366
<b>Total</b>	<b>77,250</b>	<b>386,250</b>	<b>463,500</b>

## Growth Plan – CBC Land Appraisals

Capital Project #: 13207002

Parent ID: Corporate Services Studies and Initiatives

Lead Department: Corporate Services

Supporting Department(s): Legal and Enforcement Services

### Project Details:

**Description:** Due to recent Provincial Legislative changes to the Planning Act, the Town will need to obtain land appraisals to establish the applicable Community Benefits Charge for any new development within the Town.

**Is this project legislated?** Section 37 of the Planning Act pertain to the Community Benefits Charge

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** This is an ongoing process.

**Are there any potential future budgetary impacts?** Since the legislative changes are new and will not fully be implemented until 2021, the ongoing cost to the municipality may be adjusted in future budget years.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	5,000	45,000	50,000
Development Charges	45,000	405,000	450,000
<b>Total</b>	<b>50,000</b>	<b>450,000</b>	<b>50,000</b>



## Growth Plan – Legal Review of DC and CBC By-Laws

Capital Project #: 13207002

Parent ID: Corporate Services Studies and Initiatives

Lead Department: Corporate Services / Legal and Enforcement Services

Supporting Department(s):

### Project Details:

**Description:** The municipality will be bringing forward a new Development Charges By-Law and Community Benefits Charge By-Law in 2020 due to recent Provincial Legislative changes to the Development Charges Act and the Planning Act. With the legislative changes this budget is being requested to allow inside counsel to consult with outside counsel if needed.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** 1 year

**Are there any potential future budgetary impacts?** No

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	3,000	0	3,000
Development Charges	27,000	0	27,000
<b>Total</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>

## Hospital Strategy

Capital Project #: 55207001

Parent ID: Administrative Studies and Initiatives

Lead Department: Strategic Initiatives

Supporting Department(s): Corporate Communications, Planning Administration

### Project Details:

**Description:** Lead the Hospital Task Force with the objective of securing Whitby as the site for the next Lakeridge Health Hospital in Durham in order to service our growing community and their health care needs.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No, but it may be linked to the District Energy pre-feasibility study

**What is the project duration?** Undetermined at this time

**Are there any potential future budgetary impacts?** Yes, if Whitby is the selected site

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
One Time Reserve Fund	50,000	0	50,000

## Information Technology Master Plan

Capital Project #:10207001

Parent ID: Corporate Services Studies and Initiatives

Lead Department: Corporate Services / Technology and Innovation Services

Supporting Department(s): All

### Project Details:

**Description:** A 3-year Information Technology Master plan will be developed which details the comprehensive technology-enabled business management processes, standards and practices that the Town of Whitby will use to secure, maintain, support and expand the technology platforms used for service delivery. The objectives outlined in the Town’s Technology Master Plan align with the organization’s goals and mission, but are pliable enough to accommodate new business priorities and technologies that have the potential for driving business growth.

The Information Technology Master plan focuses on how Technology and Innovations Services (TIS) resources will assist departments in leveraging the corporate technology platform in their delivery of services to the community. The Information Technology Master plan will include a roadmap to help the organization successfully implement the identified strategies and initiatives.

The new Information Technology Master plan will be started in late 2020 and will continue until mid/late 2021.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** Completion of the current Corporate Information Technology Strategy Plan

**What is the project duration?** 9 to 12 months

**Are there any potential future budgetary impacts?** Potentially – additional resources may be needed to support the corporate requirements / goals.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	66,189	155,441	220,630
Development Charges	11,061	25,809	36,870
<b>Total</b>	<b>77,250</b>	<b>180,250</b>	<b>257,500</b>

## LEAF Backyard Tree Program

Capital Project #: 55207602

Parent ID: Sustainability Program

Lead Department: Strategic Initiatives

Supporting Department(s): Operational Services, Parks Long Range Planning and Culture

### Project Details:

**Description:** The LEAF Backyard Planting program will provide a full service subsidized tree planting program to property owners across Whitby. This community program will be initiated and available for uptake to the community in 2020. The program is financially supported by The Town of Whitby and the Region of Durham and private sponsorship. This program works towards increasing Whitby’s tree canopy and ensures the right tree is planted in the right place to maximize the community benefits that trees provide.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** Ongoing

**Are there any potential future budgetary impacts?** Yes

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
One-Time Reserve Fund	32,500	0	32,500

## Lakeshore Integrated Transportation Master Plan

Capital Project #: 40122302

Parent ID: Transportation Master Plan and Related Studies

Lead Department: Pubic Works

Supporting Department(s): Planning, Financial Planning

### Project Details:

**Description:** A Lakeshore Integrated Transportation Master Plan (TMP) study is proposed to identify definitive multi-modal transportation solutions, as well as a financial plan for the area for the interim and longer term scenarios. The integrated plan will include all modes of transportation and be undertaken in consultation and coordination with other transportation jurisdictions (and their plans) including the Region, MTO, CN, VIA, and Metrolinx. Funding opportunities, programs, and public-private partnerships, for the purpose for construction, operational needs, and maintenance will be identified, developed and assessed with a financial proposal/plans being identified. The Lakeshore area is the area south of Highway 401.

**Is this project legislated?** A Lakeshore Integrated Transportation Master Plan is not legislated; however, it is a fundamental method to identify infrastructure needs and costs. The TMP will support the Town’s Development Charges Background Study.

**Is another project foundational to precede this project occurring?** No preceding study is expected prior to the Lakeshore Integrated TMP.

**What is the duration of the project?** The Lakeshore Integrated Transportation Master Plan is expected to take 12-18 months.

**Are there any potential future budgetary impacts?** The Lakeshore Integrated TMP will be used as a foundation in forming the basis for the costing of future multi-modal transportation systems and strategic initiatives, programs and budgets.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	35,020	0	35,020
Development Charges	140,080	0	140,080
<b>Total</b>	<b>175,100</b>	<b>0</b>	<b>175,100</b>

## Lynde Creek Update

Capital Project #: 40207102

Parent ID: Roads, Roads Related and Storm Water Studies

Lead Department: Public Works

Supporting Department(s): Sustainability

### Project Details:

**Description:** Update on Lynde Creek Drainage Plan was commenced in late 2018 and final draft reported was completed in late 2019. When the council declared climate change emergency in 2019, it was concluded that final Lynde creek MDP report to be updated to reflect the climate change impact. Currently, Ontario Climate Consortium on behalf of Conservation Authorities and Durham Region is updating the Region’s Climate Change Model that will project future rainfall data, going as far out as the year 2100. The projected Climate Change data is expected in early 2020. Data will be reviewed by the Town and draft Lynde Creek MDP report will be updated to reflect the climate change impact based on new projected rainfall data. The updated report will provide guidance to both the Central Lake Ontario Conservation Authority and the Town in the continued management of Lynde Creek in terms of flood controls, erosion controls, quality controls, resource protection and development planning.

**Is this project legislated?** Yes

**Is another project foundational to precede this project occurring?** This study also is triggered by other studies, projects or development approvals.

**What is the project duration?** 12 months

**Are there any potential future budgetary impacts?** Yes, This study will identify current condition of the Creek in terms of creek erosion and future upgrade needs related structures (culvert etc.) and will a develop a implementation strategy by identifying recommended solutions for management of storm water in terms of water quality, quantity and erosion controls in the Lynde Creek watershed

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	20,000	0	20,000
Development Charges	80,000	0	80,000
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>

## Municipal Engineering Growth Studies / Design Reviews

Capital Project #: 40112302

Parent ID: Roads, Roads Related and Storm Water Studies

Lead Department: Public Works

Supporting Department(s):

### Project Details:

**Description:** The Municipal Engineering Growth Studies / Design Reviews are required throughout the year in response to various reviews and design assignments requirements associated with new and modified developments, to assist in assessing approvals, scope and priority needs. Such reviews may also be triggered by external factors (e.g. culvert analysis associated with flooding) and agency requirements (other levels of government, Conservation Authority) such as climate change (e.g. erosion analysis). Various studies/reviews are also often needed throughout the year to address unforeseen resident and/or safety concerns as the municipality grows and transforms from a suburban to an urban environment.

**Is this project legislated?** The Municipal Engineering Growth Studies / Design Review project is not a legislated requirement.

**Is another project foundational to precede this project occurring?** The Municipal Engineering Growth Studies / Design Reviews may be preceded or triggered by other studies, projects or development approvals.

**What is the duration of the project?** Required Municipal Engineering Growth Studies / Design Reviews are generally short in duration.

**Are there any potential future budgetary impacts?** No future budgetary impacts are anticipated.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Development Charges	128,750	1,158,750	1,287,500

## Operational Service Standard Operations Procedures and Policies

Capital Project #: 30197001

Parent ID: Roads, Roads Related and Storm Water Studies

Lead Department: Public Works

Supporting Department(s): Human Resources

### Project Details:

**Description:** This project is the update and development of the Standard Operating Procedures and Policies within the Operational Services Division of the Public Works Department. These procedures will assist in providing safe operating procedures and policies on work performed by the division to mitigate risk for all employees. The Ontario Ministry of Labour has announced that they will be focusing on ergonomics in Public Works as one of their initiatives. In addition, there is a concurrent corporate initiative and desire to establish Standard Operating Procedures across the organization.

**Is this project legislated?** Some Standard Operating Procedure will reflect regulations

**Is another project foundational to precede this project occurring?** No

**What is the duration of the project?** Two (2) years

**Are there any potential future budgetary impacts?** No

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Stabilization Reserves	77,250	0	77,250



## Parks & Urban Forestry Analysis and Strategy

Capital Project #: 30197001

Parent ID: Parks, Parks Maintenance and Recreation Studies

Lead Department: Public Works

Supporting Department(s):

### Project Details:

**Description:** The Urban Forest Management Plan will review current practices and existing management of Whitby’s urban forest, and will provide recommendations to improve stewardship of the Town’s tree assets, in order to increase the wide ranging environmental, economic and community benefits provided by a sustainable, healthy and safe urban forest. The Urban Forest Management Plan will commence following the selection of a qualified consultant, with an anticipated duration of approximately fifteen (15) months.

**Is this project legislated?** Section 270 (1) of the Ontario Municipal Act requires municipalities to adopt a policy which sets out the manner in which it will protect and enhance tree canopy and natural vegetation.

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** 15months

**Are there any potential future budgetary impacts?** Costs for the implementation of recommended strategies and actions will be identified in the final Urban Forest Management Plan and will be included in future budgets for Council consideration.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	256,695	0	256,695
Development Charges	43,305	0	43,305
<b>Total</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>

## Port Whitby Secondary Plan Review \*

Capital Project #: 81112301

Parent ID: Planning and Development Studies

Lead Department: Planning

Supporting Department(s):

### Project Details:

**Description:** \* The Port Whitby Secondary Plan Review is now complete, and as such, this project funding is no longer required for 2020. Budget will be released and returned to the reserve funds in 2020.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	14,420	0	14,420
Development Charges	37,080	0	37,080
<b>Total</b>	<b>51,500</b>	<b>0</b>	<b>51,500</b>

## Records Management Program - Expansion

Capital Project #: 51167501

Parent ID: Administrative Studies and Initiatives

Lead Department: Clerks Department

Supporting Department(s): N/A

### Project Details:

**Description:** The expansion of the Records and Information Management Program is required to ensure the Town's ability to manage and access information, as well as, provide the services that are in demand in a transparent, efficient and most effective manner. The capital expansion project would ensure that the Municipality would be at the forefront of Records and Information Management practices. The capital monies would be used to further expand the Records and Information Management Program by:

1. Ensuring the digitization of Town's physical documentation continues;
2. Contracting services on a need basis for various aspects of the Record's and Information Management Program; and
3. Obtaining professional advice and expertise to assist with the modernization of the Town's Records and Information Management Program.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the duration of the project?** 5 years

**Are there any potential future budgetary impacts?** No

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	8,794	0	8,794
Development Charges	1,506	0	1,506
<b>Total</b>	<b>10,300</b>	<b>0</b>	<b>10,300</b>

## Service Level Standards Update

Capital Project #: 30207101

Parent ID: Roads, Roads Related and Storm Water Studies

Lead Department: Public Works

Supporting Department(s): N/A

### Project Details:

**Description:** Levels of Service are a composite indicator that reflects the social and economic goals of the community and may include any of the following parameters: safety, customer satisfaction, quality, quantity, capacity, reliability, responsiveness, environmental acceptability, cost, and availability. Levels of service may also be legislated. The defined levels of service may be any combination of the above parameters deemed important by the municipality.

Levels of service represent service-to-cost trade-offs, established in a flexible, rational, and transparent manner. They:

- Assist and support decision making and investment planning related to planning, development, operation, maintenance, rehabilitation, and replacement of municipal infrastructure.
- Promote good practice, sustainable development, and environmental stewardship.
- Facilitate community involvement and public sense of ownership, and incorporate community values.

This update/review of all services within the Operational Services Division of the Public Works Department will provide a communication tool to all stakeholders, staff and Council

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** 1 year

**Are there any potential future budgetary impacts?** No

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Stabilization Reserves	51,500	0	51,500

## Sidewalk Patio Boardwalk

Capital Project #: 55207402

Parent ID: Downtown Improvement Program

Lead Department: Strategic Initiatives

Supporting Department(s): Corporate Communications, Operational Services, Transportation

### Project Details:

**Description:** The installation of patio boardwalks as people friendly places is an action item in the Downtown Whitby Action Plan. The Town will be looking to install an additional location with the support of the Downtown Whitby business community and the Downtown Whitby BIA.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** Seasonal / Ongoing

**Are there any potential future budgetary impacts?** Ongoing

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
One-Time Reserve Fund	15,450	0	15,450

## Sir William Stephenson Statue Installation

Capital Project #: 55207403

Parent ID: Downtown Improvement Program

Lead Department: Strategic Initiatives

Supporting Department(s): Community Services, Public Works

### Project Details:

**Description:** Sue and Bryan Green commissioned and will lead a fundraising campaign for a bronze life-size statue of Sir William Stephenson. Upon completion of the statue in Q4 2020, it will be installed in Celebration Square and will support the objectives of the Downtown Whitby Action Plan by creating a pedestrian-focused destination, inspire and enhance cultural life and cultivate downtown connections and promotions.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** Completion by end of 2020

**Are there any potential future budgetary impacts?** Some increased operating costs for routine maintenance and insurance coverage are expected.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
One-Time Reserve Fund	10,000	0	10,000

## Special Events - Additional

Capital Project #: 50208002

Parent ID: Corporate Communications and Events Program

Lead Department: Corporate Communications

Supporting Department(s): Public Works

### Project Details:

**Description:** The town is committed to delivering quality events and programming for the community. With our growing audience sizes and centralized corporate function for organizing special events it is therefore important to invest in core event assets that can be used to support the corporation and events. With the new rebrand additional event assets with the town logo will be invested in. Event assets such as additional Mobi-mats will make our events further accessible and other assets will be added as a service level increase (holiday lights, wayfinding and signage) and to enhance the community expectations of our growing signature events.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** NO

**What is the project duration?** 2020

**Are there any potential future budgetary impacts?** Every other year

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	40,000	0	40,000

## Special Events - Replacement

Capital Project #: 50208001

Parent ID: Corporate Communications and Events Program

Lead Department: Corporate Communications

Supporting Department(s): N/A

### Project Details:

**Description:** Specific Event assets are near the end of their life and require replacing including tent frames and covers, tables and chairs.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** Ongoing

**Are there any potential future budgetary impacts?** Ongoing replacement as identified

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Asset Management Reserves	10,000	0	10,000



## Sponsorship Opportunities, Inventory Asset Identification Study

Capital Project #: 55207003

Parent ID: Administrative Studies and Initiatives

Lead Department: Strategic Initiatives

Supporting Department(s): Facilities, Financial Planning, Legal Services, Procurement, Revenue

### Project Details:

**Description:** The Town will retain a consultant to complete an inventory asset identification and valuation to assess advertising/sponsorship opportunities and identify new areas for revenue corporate wide.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** 6 months

**Are there any potential future budgetary impacts?** Revenue generating

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Program Reserves	75,000	0	75,000

## Storm Sewer Capacity Improvements Study

Capital Project #: 40207103

Parent ID: Roads, Roads Related and Storm Water Studies

Lead Department: Public Works

Supporting Department(s):

### Project Details:

**Description:** Town wide urban flooding study was commenced in mid-2019, to assess the hydraulic capacity of existing municipal storm sewers and overland flow routes. This study was partially funded by National Disaster Mitigation Program. Under this study Town’s Storms Sewer Model is being reviewed, finalized and detailed analysis will be completed for most critical areas. Due to the project limitation in duration and budget, the original assessment was confined to most critical area only. The detailed assessment will be extended to other areas to assess compliance with current Town's engineering standards, flood conveyance resiliency, assessment of climate change impacts on the existing system and potential future capital/mitigation expenditure prioritization. Obtaining a better understanding of how the Town's urban storm sewer and overland flow networks will react to large storm events, will determine areas that could be subject to surface and basement flooding, and obtain an inventory of flood vulnerable areas which the Town could prioritize in retrofitting. This study would also provide the Town with a quantitative understanding of potential flooding areas and allow for an assessment of climate change impacts on the existing system.

**Is this project legislated?** Yes

**Is another project foundational to precede this project occurring?** This study is also triggered by other assessments, projects or development approvals.

**What is the duration of the project?** 12 months

**Are there any potential future budgetary impacts?** Depending on the study findings, storm water infrastructure capital works will be recommended. Any recommendations as a result of the study would be included in a future capital budget / forecast for consideration.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	20,000	0	20,000
Development Charges	80,000	0	80,000
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>

## Strategic Plan Training & Implementation

Capital Project #: 55207002

Parent ID: Administrative Studies and Initiatives

Lead Department: Strategic Initiatives

Supporting Department(s): Human Resources

### Project Details:

**Description:** Council endorsed a Corporate Strategic Plan in 2019 that serves as a tool to align organizational priorities and opportunities, focus energy, time, and resources. It establishes the corporate mission, vision, values and strategic priorities. Ongoing training to reinforce and implement the Corporate Strategic Plan is required and education and workshops on the development of business plans and works plans is required to action the strategic priorities.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** No

**What is the project duration?** Annual training, Corporate Strategic Plan reviewed every 4 years

**Are there any potential future budgetary impacts?** Annual training and implementation as identified in long term capital budget

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Program Reserves	25,750	180,250	206,000

## Traffic and Transportation Study

Capital Project #: 40122304

Parent ID: Roads, Roads Related and Storm Water Studies

Lead Department: Public Works

Supporting Department(s): N/A

### Project Details:

**Description:** The Traffic and Transportation study is the additional study work required to support transportation staff in responding to residents' concerns, safety concerns that have been identified, and/or development applications.

**Is this project legislated?** The Traffic and Transportation Study is not a legislated requirement.

**Is another project foundational to precede this project occurring?** The Traffic and Transportation Study may be triggered by other studies or projects.

**What is the duration of the project?** The Traffic and Transportation study is generally short duration.

**Are there any potential future budgetary impacts?** No future budgetary impacts are anticipated.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Development Charges	103,000	927,000	1,030,000

## Transportation Master Plan Study Update

Capital Project #: 40142302

Parent ID: Transportation Master Plan and Related Studies

Lead Department: Public Works

Supporting Department(s): Planning

### Project Details:

**Description:** The Transportation Master Plan (TMP) update will be a consolidation of the Brooklin TMP completed in 2017, the Lakeshore Integrated TMP (future) and consideration of the future transportation needs of the community. The TMP will define specific interim and longer term multi-modal requirements and funding needs, as well as support other area strategic growth, recreation and infrastructure initiatives.

**Is this project legislated?** A Transportation Master Plan is not legislated; however, it is a fundamental method to identify infrastructure needs and costs. The TMP is required to support the Town’s Development Charges Background Studies.

**Is another project foundational to precede this project occurring?** The Lakeshore Integrated Transportation Master Plan will precede the Town of Whitby Transportation Master Plan update.

**What is the duration of the project?** The TMP is expected to take 18-24 months to complete.

**Are there any potential future budgetary impacts?** The TMP will be used as a foundation in forming the basis for the costing of future transportation needs and strategic initiatives, programs and budgets.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Development Charges	51,500	721,000	772,500

## Urban Street Trees Soil Cell Demo Project

Capital Project #: 55200001

Parent ID: Sustainability Program

Lead Department: Planning and Development

Supporting Department(s): Operational Services, Strategic Initiatives

### Project Details:

**Description:** Soils Cell Demo Project at 201 Brock St South is a partnership project with Brookfield Developments with part grant funding from City Green Technologies. This project will include the installation of four underground soil sells on municipal right-of-way alongside the planting of four trees. This project aligns with the Durham Community Climate Adaptation Plan which identifies the need to use Low Impact Development Technologies as a way to increase tree canopy cover and manage storm water for the purpose of climate resilience.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** This project is foundational to the redevelopment at 201 Brock St. S.

**What is the project duration?** 2 years

**Are there any potential future budgetary impacts?** No

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Program Reserves	25,000	0	25,000

## Zones and Corridor Studies / Designs

Capital Project #: 40202301

Parent ID: Transportation Master Plan and Related Studies

Lead Department: Public Works

Supporting Department(s): N/A

### Project Details:

**Description:** New or existing corridors that improvement or protection has been identified by staff due to an operational or safety concern, or as part of the Transportation Master Plan. These studies include preliminary work prior to proceeding with an Environmental Assessment or design to confirm feasibility and impacts.

**Is this project legislated?** No

**Is another project foundational to precede this project occurring?** This study may be triggered by other studies or projects.

**What is the project duration?** Expected to be short duration (i.e. 3-9 months)

**Are there any potential future budgetary impacts?** No future budgetary impacts are expected.

### Budget Request:

Funding Source	2020 Budget	2021-2029 Forecast	Total
Growth Reserve Fund	10,000	31,500	41,500
Development Charges	40,000	126,000	166,000
<b>Total</b>	<b>50,000</b>	<b>157,500</b>	<b>207,500</b>





# Budget Readers Guide

## Introduction

This Reader's Guide provides an overview of the key sections and reports included in the Town of Whitby's Budget document. Each budget report type is explained by identifying the information presented and how to read the report.

## Budget Summary

This section provides an overview of the Town of Whitby's Recommended Budget. The overview identifies key pressures and considerations in preparing the recommended operating and capital budget, including: inflationary, economic and external impacts; how the total budget request was achieved; and how the tax rate is impacted. This narrative is then followed by a series of charts summarizing each of the operating and capital budgets by their different components.

## Decision Items

This section includes items that are being brought forward for Council's consideration and determination as to whether to include in the final Council approved budget. Details are provided on any recommended operating and capital budget items where Council approval has not been previously received and include:

- any new positions,
- business cases that support changing the annual capital asset management funding,
- any capital project that is a new Strategic Initiative or Community Enhancement

## Operating Budget Summary

Each major department or section includes the following four reports:

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**Corporate Services**

**Department Overview**

The Corporate Services Department is primarily responsible for the provision of internal services to the Corporation. Some external services are also provided primarily through Taxation and Town Property.

**Key Services**

**Financial Planning and Risk Management**

Team of professionals leading processes and provide advice related to:

- Budget development and ongoing monitoring and long range financial planning in order to enable informed decision making on balancing service delivery with affordability both in the short term and long term; and

**1. Department Overview:** This Annual Work Plan provides a general description of the department, including its: key services; contribution to the Town's Mission; impact/response to community survey feedback; accomplishments; and current year priorities. It also presents a financial summary of budget impacts, total revenues and expenditures and how much the department is funded by property taxes.

**Operating Budget**

Financial Account Category Followed by Division (\$ in 000's)	Base Budget Changes			Program Changes		2020 Budget
	2019 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
<b>Revenues</b>						
Program Revenues, Fees and Fines	(\$2,905)	\$67	(\$66)	(\$291)		(\$3,195)
Miscellaneous Revenue & External Recoveries	(\$183)	\$2	(\$10)	\$5		(\$186)
Transfers from Reserves & Internal Recoveries	(\$69)	(\$73)	\$1	(\$68)		(\$209)
<b>Total Revenues</b>	<b>(\$3,157)</b>	<b>(\$4)</b>	<b>(\$75)</b>	<b>(\$354)</b>		<b>(\$3,590)</b>
<b>Expenditures</b>						
Salaries, Wages & Benefits	\$6,344	\$67	\$255	\$152	\$492	\$7,311
Building Related Costs & Utilities	\$326	(\$5)	\$16	\$20		\$356
Purchased Services and Supplies	\$1,689	\$30	(\$5)	\$83	\$100	\$1,896
Administrative Costs	\$329		(\$3)	\$19	\$15	\$360
<b>Total Expenditures</b>	<b>\$8,688</b>	<b>\$92</b>	<b>\$263</b>	<b>\$274</b>	<b>\$607</b>	<b>\$9,923</b>
<b>Net Operating Budget</b>	<b>\$5,531</b>	<b>\$88</b>	<b>\$188</b>	<b>(\$80)</b>	<b>\$607</b>	<b>\$6,333</b>
<b>Finance</b>						
Town-owned Property	\$1,166	(\$6)	\$109	(\$139)	\$229	\$1,360
Technology and Innovation	(\$324)	\$64	(\$60)	(\$63)		(\$384)
Corporate Initiatives	\$4,457	\$30	\$231	\$122	\$378	\$5,218
Corporate Initiatives	\$231		(\$93)			\$139
<b>Net Operating Budget</b>	<b>\$5,530</b>	<b>\$88</b>	<b>\$187</b>	<b>(\$80)</b>	<b>\$607</b>	<b>\$6,333</b>

Note: Numbers may not add due to rounding

**Explanation of Changes:**

**Base Budget Changes:**

Prior decisions and inflationary increases – \$275K

**Program Changes:**

Growth – (\$54K)

**2. Operating Budget Summary for the Department/Section:**

Reports the total budget adjustments by revenue and expenditure followed by division.

The report shows the total budget change broken out by:

- Base Budget Changes
  - Prior Decisions
  - Inflation
- Program Changes
  - Other changes (including impacts on the operating budget from Growth, Service Level changes, Capital projects and One-time Items)
  - Decision Items

It then provides an explanation of each of the above changes including any decision item requests.

**Staff Complement**

**Corporate Services**

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Administration	3.00	0.00	0.00	0.00	
Financial Planning	7.00	0.00	0.50	0.00	1,2,4
Technology and Innovation	21.35	0.00	2.00	0.00	3,5,6
Corporate Initiatives	1.00	0.00	0.00	0.00	3
Revenue Services	6.00	1.68	0.00	0.00	
Treasury Services	8.00	0.99	2.00	(0.69)	7,8
Purchasing Services	6.00	0.31	0.50	0.00	4
<b>Corporate Services Total</b>	<b>52.35</b>	<b>2.98</b>	<b>5.00</b>	<b>(0.69)</b>	

**Notes:**

FTEs were adjusted to reflect changes throughout the year

- (1) Includes new Financial Analyst ERP (3 Year Contract Position) approved in 2019 Budget
- (2) Includes 18-month temporary Financial Analyst position approved by council CS 47-19
- (3) Reallocate from Corporate Initiatives to Technology and Innovation Project Manager - ERP position

**Proposed New Positions**

- (4) Includes decision item #15 Clerk - Purchasing / Financial Planning
- (5) Includes decision item #12 Business Analyst – ERP

**3. Staff Complement Report:**

Reports the current number of approved full-time and part-time positions and any proposed positions requested in Decision Items. Part-time positions are shown in full time equivalents (FTE).

**Financial Summary**

**By Division:**

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2019 Year End Projection	2019 Budget	Budget Change	2020 Budget Request
<b>Finance</b>				
Revenues				
Program Revenues, Fees and Fines	(\$2,667)	(\$2,477)	(\$223)	<b>(\$2,700)</b>
Miscellaneous Revenue & External Recoveries	(\$8)	(\$5)		<b>(\$5)</b>
Transfers from Reserves & Internal Recoveries	(\$33)	(\$69)	(\$140)	<b>(\$209)</b>
<b>Total Revenues</b>	<b>(\$2,708)</b>	<b>(\$2,551)</b>	<b>(\$363)</b>	<b>(\$2,914)</b>
Expenditures				
Salaries, Wages & Benefits	\$3,312	\$3,365	\$546	<b>\$3,911</b>
Purchased Services and Supplies	\$119	\$155		<b>\$155</b>
Administrative Costs	\$190	\$197	\$11	<b>\$208</b>
<b>Total Expenditures</b>	<b>\$3,621</b>	<b>\$3,717</b>	<b>\$557</b>	<b>\$4,274</b>
<b>Net Operating Budget</b>	<b>\$913</b>	<b>\$1,166</b>	<b>\$194</b>	<b>\$1,360</b>
<b>Town-owned Property</b>				
Revenues				
Program Revenues, Fees and Fines	(\$436)	(\$428)	(\$67)	<b>(\$495)</b>
Miscellaneous Revenue & External Recoveries	(\$158)	(\$159)	(\$3)	<b>(\$162)</b>
<b>Total Revenues</b>	<b>(\$594)</b>	<b>(\$587)</b>	<b>(\$70)</b>	<b>(\$657)</b>
Expenditures				
Salaries, Wages & Benefits	\$6	\$6		<b>\$6</b>
Building Related Costs & Utilities	\$234	\$224	\$10	<b>\$234</b>
Purchased Services and Supplies	\$33	\$32		<b>\$32</b>
Administrative Costs	\$1	\$1		<b>\$1</b>
<b>Total Expenditures</b>	<b>\$274</b>	<b>\$263</b>	<b>\$10</b>	<b>\$273</b>
<b>Net Operating Budget</b>	<b>(\$320)</b>	<b>(\$324)</b>	<b>(\$60)</b>	<b>(\$384)</b>

**4. Financial Summary for each Division:** Each division within a Department will show a financial summary of the prior year’s projected results in comparison to budget along with the budget change making up the total budget request. Note that due to rounding, the reports printed for individual Divisions may not agree 100% with the Operating Budget Summary report.

**Council Requested Reports**

Custom reports that have historically been requested by Council are included in the budget document at the end of the applicable Department section. These reports provide additional detail on specific areas of the Town’s budget.

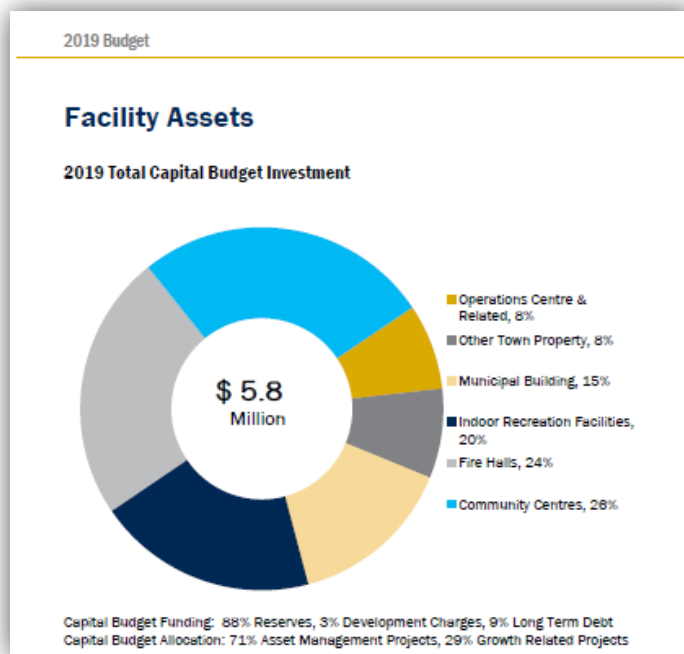
## Capital Budget

The capital budget is being presented by five major asset category groupings to support the corporate philosophy of ensuring assets are reviewed and maintained from a corporate perspective.

### Capital Budget Summary

A summary has been included that provides an overview of the entire capital budget and nine year forecast.

### Capital Asset Budgets



**Asset Category Overviews:** This introductory overview includes the types of assets included in each section, budgeted project highlights and sources of funding.

**2019 Capital Budget and Forecast**

Asset Category - Facility Assets Note: Numbers may not add due to rounding

(\$ in 000's)		2019	2020	2021	2022 - 2028	Total
71PA1101	Brooklin Community Centre & Library	\$113	\$45	\$80	\$560	\$798
71PA1001	Civic Recreation Complex	\$302	\$2,100	\$239	\$1,471	\$4,171
71PA1002	Iroquois Park Sports Centre	\$551	\$519	\$670	\$7,949	\$9,088
71PA1004	Luther Vipond Memorial Arena	\$14	\$5	\$5	\$15	\$39
71PA1003	McKinney Centre	\$201	\$202	\$425	\$1,642	\$2,469
71PA1403	Operations Centre	\$7	\$77	\$536	\$6,326	\$6,945
71PA1404	Other Administrative / Operational Facilities	\$946	\$195	\$177	\$3,409	\$4,727
71PA1104	Other Community Centres	\$226	\$18	\$15	\$380	\$639
71PA1001	Other Town Property	\$232	\$273	\$349	\$20,172	\$30,025
71PA1105	Port Whitby Marina	\$982	\$50	\$190	\$1,624	\$3,025
71PA1602	Station Gallery	\$10	\$60	\$27	\$981	\$1,077
71PA1402	Whitby Animal Services	\$65	\$40	\$15	\$87	\$207
71PA1102	Whitby Centennial Building	\$53	\$146	\$100	\$1,085	\$1,384
71PA1201	Whitby Fire Facilities	\$1,289	\$213	\$485	\$7,925	\$9,912
71PA1501	Whitby Library Branches	\$93	\$48	\$113	\$2,216	\$2,469
71PA1401	Whitby Municipal Building	\$828	\$1,072	\$664	\$49,739	\$52,002
71PA1103	Whitby Seniors Activity Centre	\$73	\$219	\$42	\$319	\$652
		<b>\$5,862</b>	<b>\$5,939</b>	<b>\$4,128</b>	<b>\$115,196</b>	<b>\$131,126</b>

→ Project ID

**2019 - 2028 Capital Budget and Forecast**  
Program Detail Sheet

Name : Civic Recreation Complex ID : 71PA1001  
Asset Category : Facility Assets

**Program Description**

The Whitby Civic Recreation Complex (CRC), constructed in 1991, provides a variety of services to residents of the Town of Whitby. The building offers a swimming pool, health club, fitness studio, child care centre, and administrative offices.

Various building components and equipment in the facility are nearing end of life and require replacement or maintenance attention to extend their useful life. The fire alarm and building automation system (BAS) are planned to be replaced. End of life mechanical systems are going to be replaced with new reliable and efficient units. Minor renovations to the administrative support offices will be completed.

**Expenditures and Financing**

	2019	2020	2021	2022 - 2028	Total
<b>Expenditures</b>					
72100702 CRC - B2010 Exterior Sealants				35,000	35,000
71211007 CRC - B2010 Exterior Walls (Brick)			40,000	80,000	120,000
72210705 CRC - B2010 Trellis (South Patio)				75,000	75,000
71212301 CRC - B2030 Exterior Doors (Main Entrance)			10,000		10,000
72280701 CRC - B3010 Roofing (Shingles)				86,800	86,800
71142503 CRC - C1010 Family Changeroom (S)		2,100,000			2,100,000
72170704 CRC - C1030 Lockers and Partitions				50,000	50,000
71241002 CRC - C30 Decorative Pool Painting				10,000	10,000

**Capital Budget and Forecast by Asset:**  
This report shows the total Capital Budget and Forecast for each asset category. (Note: Details regarding projects can be found in the Capital Program Detail Sheets which are arranged by Project ID in numerical order.)

**Capital Program Detail Sheets:**  
Arranged in numerical order the Capital Program Detail Sheet combines similar projects and provides a description of the capital work planned. The budget section at the bottom shows a list of all individual capital projects rolling up to the parent project.

## Glossary

A glossary of Operating and Capital Budget terms can be found under the reference material tab following the Budget Readers Guide.

## Financial Account Categories

A detailed listing of the types of revenues and expenditures included in the Town's Financial Account Categories used in the operating budget reports follows the Glossary.

## Dollar Amounts

Dollars shown in reports are in thousands (\$ in 000's), other than on the Operating Decision Packages (under the Decisions tab) and the Capital Program Details Sheets (throughout the Capital section).

# Glossary

## Operating Budget Terms

<b>Annualization</b>	The inclusion of prior year Council-approved decision items for which the full-year impact was not incorporated in the prior year budget. The most common item is the annualization of wages and benefits for new positions approved to start at a date other than the beginning of the prior budget year.
<b>Assessment Growth</b>	Assessment growth is the change in the assessment roll that comprises both positive changes, from new development in the year and negative changes, including results from appeals, demolitions etc. The net total of all these changes is the assessment growth. Reassessment is not included as part of assessment growth.
<b>Assessment Roll</b>	The Municipal Property Assessment Corporation (MPAC) sends the municipality an annual Assessment Roll each December which is used for next year's taxation purposes. Included in this roll are changes related to both assessment growth and also reassessment impacts for the next year. Further explanation is available at the following link in an MPAC video <a href="https://youtu.be/3qUK0GmG5eA">https://youtu.be/3qUK0GmG5eA</a>
<b>Balanced Operating Budget</b>	The Town's approved operating budget must have revenues equal to or greater than expenditures.
<b>Budget Adjustments</b>	Adjustments to the prior year's operating budget for: Inflation; Annualization; and Other Changes (see Inflation & Other Changes definition).
<b>Budget Change</b>	The difference between the budget request for the current year and the prior year budget.
<b>Budget Request</b>	The budget requested reflects the prior year's approved budget including Budget Adjustments and Council Decision Items.
<b>Consumer Price Index (CPI)</b>	A value calculated by Statistics Canada indicating changes in prices paid for a "basket of goods and service" by a typical household. The "basket" includes shelter, food, transportation, health and personal care items, household operations and furnishings, clothing and other expenditures.

<b>Council Decision Items</b> (also referred to as Operating Decision Packages or Requests)	Items captured in requests for Council's consideration. <ul style="list-style-type: none"><li>• all new positions</li><li>• other changes to the base budget that have a financial impact, in excess of a threshold set by the Treasurer, that have not been previously approved by Council</li></ul>
<b>Department</b>	A major organizational entity made up of one or more Divisions and headed by a Commissioner.  Note the Operating Budget Document includes the following areas of interest as departments: Grants; and Corporate Revenues
<b>Division</b>	An organizational entity within a Department made up of more than one business unit and headed by a director or manager. For example, the Recreation division, responsible for fitness, swimming and youth programs, among many other programs, is within the Community Services Department.
<b>Financial Impact Threshold</b>	The minimum level at which an operating budget decision item request would be required to explain the financial impact on revenues or expenditures as determined by the Treasurer.
<b>Full Time Equivalent (FTE)</b>	A full time position (35-40 hours per week) or a combination of part-time positions that provide the same number of working hours as a full time position. For example, a part-time position that works 24 hours a week is equal to a 0.6 FTE (24 hours /40 hours).
<b>Inflation</b>	The estimated impact of reflecting the prior year's operating budget in current year dollars. For example costs are adjusted for known or estimated cost increases such as negotiated wage increases or contracted increases set out in multi-year purchase agreements. Similarly revenues are adjusted for any Council approved adjustment to fee or revenues based on existing agreements/services.
<b>Municipal Price Index (MPI)</b>	Represents the change in prices paid by the Town of Whitby for human resources, utilities, fuel, supplies, and purchased services. MPI and CPI are not directly comparable since the Town's basket of goods and services is different than those of a typical household.
<b>Operating Budget</b>	The annual financial plan providing for the operations of the municipality for the current year incorporating both estimates of proposed expenditures and revenues; including property taxes to be raised.
<b>Other Changes</b>	Adjustments to the prior year's operating budget due to: <b>Growth</b> <ul style="list-style-type: none"><li>• volume changes in activity levels for instance the impact the Town's growth has on providing existing programs &amp; services</li><li>• efforts to make programs and services more efficient</li></ul>

<b>Service Level</b>	<ul style="list-style-type: none"> <li>• any Council approved new services or service level changes to existing services or programs</li> <li>• staff proposed changes to services/programs that result in a minimal or no tax impact or to address legislated health and safety issues</li> </ul>
<b>Capital</b>	<ul style="list-style-type: none"> <li>• the impact on the operating budget of capital related decisions and adjustments to the capital maintenance envelope</li> <li>• any operating impacts of capital budget projects not identified when approved</li> </ul>
<b>One-time items</b>	<ul style="list-style-type: none"> <li>• the reversal of the prior year’s one-time revenue or cost</li> <li>• current year’s planned facility or equipment related one-time minor maintenance projects</li> <li>• other temporary revenues or costs</li> </ul>
<b>Part Time FTE</b>	The Part Time (PT) FTEs shown in Staff Complement Reports are based on budgeted hours and the standard full time hours for the unit (either 35 or 40 hours per week).
<b>Re-Assessment</b>	Re-assessment does not generate additional revenue for the Town. Re-assessment is a redistribution of the revenue from the properties in the Town based on new assessment values. Further explanation is available at the following link in an MPAC video <a href="https://youtu.be/xgGbLotF_QQ">https://youtu.be/xgGbLotF_QQ</a>
<b>Self-supported programs</b>	Programs not funded by tax revenues but solely by revenues or recoveries resulting from their own operations (e.g. Marina, Parking, Building and Plumbing)
<b>Staff Gapping</b>	Staff gapping represents an allowance for payroll savings as a result of vacancies, staff turnover, or retirements.
<b>Transfers To/From Reserves</b>	Payments from one administrative budget fund to another, which result in the recording of a contribution from/to a fund other than the operating fund.

## Capital Budget Terms

<b>Acquired Assets</b>	The purchase or construction of capital growth related projects. The lifecycle maintenance of these capital assets are included in the asset maintenance envelope after the project is complete and they have been accounted for in the Town’s audited financial statements.
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<b>Asset Category</b>	A grouping of similar asset types. The Town’s capital asset program has been organized into the following overall categories: Facility Assets, Park Assets; Roads and Related Assets, Fleet and Equipment Assets and Studies, Strategic Initiatives and Community Enhancements. Within each of these categories additional sub-categories further classify the project type.
<b>Asset Maintenance Envelope</b>	The annual amount of tax based financing and Federal Gas Tax funding dedicated by the Town to maintain and replace existing assets.
<b>Asset Management Projects</b>	Capital projects for the purpose of either, preserving existing asset infrastructure and preventing costly replacement in the future or the lifecycle replacement of assets currently in use by the Town.
<b>Asset Management Reserves</b>	Includes the tax based maintenance envelope funding from the operating budget directed to the Asset Management reserve (see policy F 040) and the Federal Gas Tax reserve fund.
<b>Assumed Assets</b>	The additional assets that become Town owned assets as a result of new subdivisions being assumed from developers as per subdivision agreements with the Town. The lifecycle maintenance of these capital assets is included in the asset maintenance envelope once they have been accounted for in the Town’s audited Financial Statements.
<b>Capital Budget and Forecast</b>	The Town’s ten year forecasted work-plan for capital budget items and the proposed financing of the projects. The annual capital budget is the first year of this multi-year capital forecast.
<b>Capital Budget Items</b>	<p>Projects with expenditures greater than \$5,000 that either recur irregularly (e.g. studies) or result in the acquisition, renovation, rehabilitation, preservation or construction of a tangible capital asset that has a useful life of greater than one year.</p> <p>The Town categorizes each capital project as either an asset management project, a growth related project or a strategic initiative / community enhancement.</p>
<b>Carry Forward Budget</b>	The unspent capital budget dollars from prior year(s) that will be used for on-going capital projects that were not able to be completed prior to year end. Approval to carry forward budget is subject to approval under the Capital Budget Monitoring policy.
<b>Construction Price Index- Non Residential (CPI)</b>	A value calculated by Statistics Canada indicating changes in contractors' selling prices of non-residential building construction (i.e. commercial, industrial and institutional). This measure assists in the interpretation of current economic conditions and is of particular interest to government agencies undertaking economic analyses and users concerned about the impact of price changes on capital expenditures.

<b>Council Decision Items</b> (also referred to as Capital Decision Packages)	Individual capital projects / new initiatives / business changes brought forward for Council’s consideration during the budgetary process including, a) comprehensive business cases in support of a change to the funding of the annual asset maintenance envelope; b) growth projects that are not outlined in the Council approved Development Charge Background study and/or have had significant budget changes; and c) all projects that have been classified as new strategic initiatives / community enhancements in the current budget year.
<b>Development Charge Reserves</b>	A number of obligatory reserve funds that finance the developer’s share of capital growth projects as outlined in the Development Charge Background study.
<b>Discretionary Reserve / Reserve Funds</b>	Discretionary reserves/reserve funds are monies set aside by Council for specific purposes and their funding sources and use is determined solely by Council, for example the Asset Management reserve.
<b>Financing Source</b>	The capital program’s expenditures are paid with a financing source. These include the Town’s reserve and reserve Funds (refer to definition of reserve/reserve funds for further information), and in some instances external sources of funding, such as contributions from other levels of government or private sources as per partnership agreements.
<b>Growth Related Projects</b>	Capital projects for the purpose of acquiring new infrastructure to provide an established level of service within the Town as a result of growth and development. These projects are included in the Council approved Development Charge Background study, or have been approved by Council during the budget process (decision item).
<b>Growth Reserve</b>	A tax based reserve fund (see policy F 050) that is utilized to fund the Town’s legislated portion of all growth related projects as outlined in the Development Charge Background study.
<b>Obligatory Reserves / Reserve Funds</b>	Obligatory are those reserve / reserve funds where the collection and use of the monies is dictated by legislation or regulation, for example Development Charge reserve funds.
<b>One-Time Reserve</b>	A discretionary reserve fund (see Long Term Financing Reserve Fund policy F 040), established to fund one-time items in the Operating and Capital budget in addition to in-year requests approved by Council. Annual funding for this reserve is through the Disposition of Operating Surplus Policy (F 010).
<b>Parent Project</b>	The rollup of smaller capital projects with similar characteristics to an overseeing capital project to maintain brevity within the budget document.
<b>Project Classification</b>	The classification of a capital project as asset management, growth related or strategic initiative / community enhancement, for the purpose of identifying the type of the work being proposed.

<b>Program Reserves</b>	Program specific reserves and reserve funds that have been allocated for a specific purpose, for example the Arena Reserve, Marina Reserve, Parking Reserve, Future Specified Contributions, Donations for Waterfront Benches, and the Election Reserve. These funds are utilized when applicable for both the Operating and Capital budgets. Contributions come from a number of sources including: the tax base, user fees, sale of assets, donations etc.
<b>Reserves/Reserve Funds</b>	<p>Reserve and reserve funds are monies set aside for specific purposes. There are two general types, obligatory (or statutory) reserve funds and discretionary reserve/reserve funds.</p> <p>The Town organizes its reserve and reserve funds into six categories: asset management reserves, growth reserve, development charges, program reserves, one-time reserve, and stabilization reserves</p>
<b>Stabilization Reserves</b>	A group of contingency reserves / reserve funds to finance unforeseen expenditures (see policy F 020), including the Winter Control Contingency Reserve (policy F 060), Insurance Reserve Fund (policy F 160) and Tax Rate Stabilization Reserve.
<b>Strategic Initiatives / Community Enhancements</b>	Capital projects that are not included in the capital asset management or capital growth related definitions. They could include: service level changes – modification of existing Town assets as a result of changing needs or demographics; upgrade or service level enhancement – the increase over the current established level of service; and strategic initiatives of Council.

## Financial Account Categories

The following is a detailed listing of the types of revenues and expenditures included in the Town's Financial Account Categories found in the operating budget reports.

### Revenues

#### Taxation

- Residential, farm, commercial and industrial taxes levied
- Payments in Lieu for municipal, provincial or federal-owned property, hydro, rail, and hospitals. Payment in Lieu is the discretionary compensation a municipal government receives from federal and provincial governments, as well as Crown Corporations, to recognize the services received from municipal governments and to pay its share of the costs to municipalities where property is located. The payment is received to compensate a municipal government for some or all of the tax revenue that it loses because of the nature of the ownership or use of a particular piece of real property. Usually it relates to the foregone property tax revenue.)
- Supplementary taxes levied as a result of a property: has now become taxable; was not completely assessed at the time of preparation of assessments rolls; and/or that has reached completion or is now occupied.

#### Grants

- Federal and Provincial grants received for specific government initiatives or special programs (e.g., Federal Gas Tax, Human Resource Development Canada, fitness or seniors' programming grants)

#### Program Revenues, Fees and Fines

- Program revenues include funds received from day-to-day operations
- Memberships, Community and Marketing program user fees including fitness, aquatic and senior activity course offerings, public swimming/skating, adult hockey, day camps, youth and preschool programs, birthday parties, vending and concession sales, advertising and sponsorship revenues
- Marina revenues from boat launches, haul outs, wash downs, putting masts up/down as well as revenues from sale of gas, oil and hydro
- Planning fees, subdivision and site plan inspections, legal enquiries, street meter revenue, parking lot revenue
- Mortgage company account fees, tax certificates, ownership changes, new tax roll numbers

- Animal adoptions/pound fees, commissioning user fees
- Rental revenues include revenue generated through rental and lease of Town-owned property and facilities (e.g., parking lot lease; hall rental; catering commissions; ice, floor and pool rental; Community Permit and Lighting fees; marina docking and storage revenues)
- Licences for businesses, lotteries, marriage, pets
- Permits for burials; building, draining and plumbing; occupancy; pool enclosures; signs; refreshment vehicles; and outdoor patios
- Revenue from Provincial Offences, by-law fines, parking fines and tax penalties
- Donations and event sponsorships from various sources
- Miscellaneous fees for Freedom of Information requests; printing/photocopy fees; sale of building permit activity reports, tender documents, and by-laws; preauthorized payment setup and cancellation fees, miscellaneous administration fees

### **Miscellaneous Revenues and External Recoveries**

- Internet services provided to Whitby Public Library, bag tags/CFC stickers, special collection fees, senior's committee of Council fundraising and event revenue, vendor revenue from special events, ATM fees, Marina yard services (e.g. travelift service, cradle and trailer storage, blocking for winter storage) and sale of miscellaneous merchandise and services
- Labour and material cost recoveries from other municipalities, the Provincial level of government or institutions for contracted work performed (e.g. Fire department responses to accidents on Highway 401, snow removal and other miscellaneous road work on non-Town owned roads, Regional boulevard grass cutting, contracted vehicle maintenance performed on non-Town owned vehicles)
- Realty tax recoveries on Town-owned properties

### **Other Revenues**

- Interest income earned on investments
- Income received from Whitby Hydro
- Contribution from the Whitby Iroquois Soccer Club toward the debt payment

### **Transfers from Reserves and Internal Recoveries**

- Transfers from reserves include contributions to the operating budget from Reserves and Reserve Funds to finance specific initiatives (e.g. the Building Permit Revenue reserve fund offsets some operating expenses)
- Other internal transfers include transfers of funds within the Town of Whitby departments to allocate revenues to the appropriate departments as per policy, best practice or Council direction (e.g. net advertising sponsorship revenues is attributed to specific facilities/programs through this account)
- Internal recoveries consist of internal labour and materials utilized to complete capital projects

## **Expenditures**

### **Salaries, Wages and Benefits**

- Salaries, wages and benefits, statutory deductions and group benefits

### **Building Related Costs and Utilities**

- Utilities such as natural gas heating, hydro, water/sewer, telephone (land lines), and cable
- Other Building Related expenses such as realty taxes, rent expense, cleaning and maintenance supplies, building/grounds repairs and maintenance and one time building repairs (minor repairs not captured in the capital budget)

### **Vehicle and Equipment Maintenance and Fuel**

- Vehicle and equipment parts, repairs and maintenance, licence fees, one-time projects (minor equipment projects not captured in the capital budget), external vehicle and equipment repair charges
- Gas and diesel expenses

### **Purchased Services and Supplies**

- Audit fees, legal fees, survey and appraisal fees, professional and consulting fees (e.g., engineers, project consultants, etc.)
- Contracted services for sale of animal licences, third party data processing costs, municipal software annual maintenance, waste diversion, waste collection for multi-residential units, building/grounds and equipment maintenance (including elevator, heating/air maintenance, alarm monitoring and security, pest control), armoured courier, fire dispatch and radio system, website maintenance, shredding
- External equipment rental (e.g. snow plough/sander and salt contracts)
- Program related operating supplies, purchase of supplies for resale

### **Administrative Costs**

- Administrative expenses such as postage, photocopy costs, printing costs, office supplies, books and subscriptions, assessment service charges, research/designation costs, bank service charges, fees for pay-ticket online payment system
- Employee related costs such as mileage, seminars, conferences and education, training materials and programs, professional membership and association fees, union negotiation/arbitration, recruitment, uniforms and clothing, employee assistance plan, employee accommodation costs, and driver award program
- Corporate training and health and safety initiatives
- Communications and promotions costs such as internet, mobile devices, automatic vehicle location costs, advertising, public communications such as the Whitby Perspective, promotional materials, fire prevention education, supplies for civic receptions and events, honorariums
- Insurance premiums and self-insured claim costs
- Write-offs and rebates such as allowance for doubtful accounts, taxes written off, new construction, vacant unit/building tax rebates
- Miscellaneous expenses including SOCAN fees, vandalism costs

### **Grants**

- Town grant programs such as the Elderly Pensioners' Tax Grant, Low Income Disabled Tax Grant, Grants to Taxable Charities
- Municipal grants, Groveside Cemetery Board grant, Station Gallery grant, Whitby Public Library Board grant

### **Debt Payments**

- Debt Charges reflect loan repayment costs (principal and interest)

### **Transfers to Reserves and Internal Transfers**

- Transfers to reserves include contributions to the maintenance and growth capital reserve fund to finance current and future year capital projects, transfers of net operating surplus to specific reserve funds as per policy, best practice or Council direction (e.g. net revenues from parking and marina operations are put aside to pay for capital maintenance projects, ice surcharge revenue is placed in a reserve for arena maintenance)
- Internal transfers include transfers of funds within the Town of Whitby departments to allocate net revenues to the appropriate departments as per policy, best practice or Council direction (e.g. net advertising sponsorship revenues is attributed to specific facilities/programs through this account offsetting the revenue from internal transfers recorded above)

## Facility and Fleet Abbreviations

### Facility Name Abbreviations

Facility name abbreviations have been used in the capital budget in the Facility and Parks Assets section. The following table lists the full facility name and address for the abbreviations used.

Abbreviation	Facility	Location
ACC	Ashburn Community Centre	780 Myrtle Road West
AOP	Anne Ottenbrite Pool	500 Victoria Street West
BCC	Brooklin Community Centre	45 Cassels Road East
BCCL	Brooklin Community Centre and Library	8 Vipond Road
BGAR	Brooklin Garage (Operations)	45 Cassels Road East
BPS	Brock Street Pumping Station (Operations)	540 Bradley Drive
CPL	Central Public Library	405 Dundas Street West
CRC	Civic Recreation Complex	555 Rossland Road East
CUL	Cullen Central Park	300 Taunton Road West
FH1	Fire Hall 1	6745 Baldwin Street
FH2	Fire Hall 2	1600 Manning Street
FH3	Fire Hall 3	1501 Brock Street South
FH4	Fire Hall 4	734 Dundas Street West
FH5	Fire Hall 5	111 McKinney Drive
FH7	Fire Hall 7	TBD (new)
FHQ	Fire Headquarters	111 McKinney Drive
GC	Groveside Cemetery	5155 Baldwin Street South
GPS	Garden Street Pumping Station (Operations)	67 Windfield Cres
HEY	Heydenschore Pavilion	589 Water Street
IPSC	Iroquois Park Sports Centre	500 Victoria Street West
LHAC	Lynde House Museum	900 Brock Street South
LVMA	Luther Vipond Memorial Arena	67 Winchester Road West
MCK	McKinney Centre	222 McKinney Drive
MMS	Methane Monitoring Station (Operations)	111 Industrial Drive



Abbreviation	Facility	Location
OPC	Operations Centre	333 McKinney Drive
PMB	Parks Maintenance Building (Operations)	333 McKinney Drive
PWM	Port Whitby Marina	301 Watson Street
SCC	Spencer Community Centre	7035 Country Lane Road
SOC	Whitby Soccer Dome	695 Rossland Road West
SSD	Salt and Sand Domes (Operations)	333 McKinney Drive
WAS	Animal Services	4680 Thickson Road North
WCB	Centennial Building	416 Centre Street South
WMB	Whitby Municipal Building	575 Rossland Road East
WSAC	Whitby Seniors Activity Centre	801 Brock Street South
WSG	Station Gallery	1450 Henry Street South

### Facility Assets Uniformat II Project Classification

Uniformat II is a classification system developed by ASTM International. It is a current industry standard used for the identification and categorization of major component elements and systems in buildings, and easily interfaces with commonly used construction specification documentation, costing indices and asset management systems.

Standardizing project names using the Uniformat II system improves the identification, organization, tracking and archiving of capital project information and assists in providing a detailed long term facility asset management history.

The following table is a summary of the first two tiers of the Uniformat II code references used for the facility management projects. A third tier of coding is often applied to further differentiate components within a particular category. For example, C3020 denotes a flooring project; D5020 denotes an interior lighting project, etc.

Uniformat II (tier 2) Code	Description
A10	Foundations – Substructure
B10	Shell - Superstructure
B20	Shell – Exterior Enclosure
B30	Shell – Roofing
C10	Interior – Interior Construction
C20	Interior – Stairs
C30	Interior – Interior Finishes
D10	Services – Conveying

Uniformat II (tier 2) Code	Description
D20	Services – Plumbing
D30	Services – HVAC
D40	Services – Fire Protection
D50	Services – Electrical
E10	Equipment and Furnishings – Equipment
E20	Equipment and Furnishings – Furnishings
F10	Special Construction and Demolition – Special Construction
F20	Special Construction and Demolition – Selective Demolition
G20	Building Sitework – Site Improvements
G30	Building Sitework – Site Civil and Mechanical Utilities
G40	Building Sitework – Site Electrical Utilities

### Fleet Name Abbreviations

Fleet name abbreviations have been used in the capital budget in the Fleet and Equipment Assets section. Abbreviations were used to identify the service area that is using the asset. Additionally, some pieces of fleet and equipment have a seven digit number in the project name; this represents the current asset ID that is being replaced due to lifecycle asset management. The following table lists the full service area for reference.

Abbreviation	Service Area
AREN	Arenas
BCCL	Brooklin Community Centre and Library
BLDG	Building Services / Inspectors
BYLW	By-Law
CONS	Construction Services / Inspectors
CORP	Corporation (All)
CPL	Central Public Library
CRC	Civic Recreation Complex
FACI	Facilities
FIRE	Fire & Emergency Services

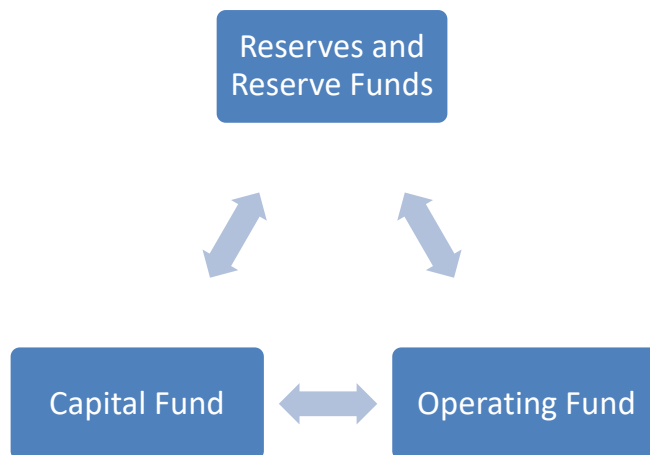
Abbreviation	Service Area
FH1	Fire Hall 1
FH2	Fire Hall 2
FH3	Fire Hall 3
FH4	Fire Hall 4
FH5	Fire Hall 5
FLEE	Fleet
FORE	Forestry
HORT	Horticulture
IPSC	Iroquois Park Sports Centre
MCK	McKinney Centre
MECH	Mechanical Services
OPER	Operations Centre
PARK	Parks (All)
PKEN	Parking Enforcement
PKSG	Parks - Grounds Keeping
PKSM	Parks - Maintenance
PWM	Port Whitby Marina
RDSR	Roads - Rural
RDSU	Roads - Urban
REC	Recreation Programing
STRM	Storm Water
TRAF	Traffic (includes Winter Control)
WAS	Whitby Animal Services
WAST	Waste Management
WSAC	Whitby Seniors Activity Centre

## Reserves and Reserve Funds

Fund accounting used by municipalities, is intended to show that funds have been used for the purpose for which they were obtained. Refer to policy F 390 for more information.

The Town uses three types of funds:

- The current fund underpins the operating budget. All operating revenues go into it and all operating spending is paid from it. The main sources of revenue for the current fund are federal and provincial grants and subsidies, fees and charges, contributions from reserves and the tax levy
- The capital fund is used for capital expenditures. Its main funding sources are debentures, development charge reserve contributions, contributions from other reserves, and federal and provincial grants and subsidies
- The Town also has reserve/reserve funds. They are funded from development charges, user fees, operating surpluses and allocations as directed by Council



### Reserves and Reserve Funds

Reserves are a critical component of the Town's long range financial plan. The purpose for maintaining reserves is to:

- Provide stability of tax rates in the face of variable and uncontrollable factors (consumption, interest rates, changes in subsidies)
- Provide financing for one-time or short-term requirements without permanently impacting the tax rate
- Make provisions for replacements/acquisitions of assets/infrastructure that are currently being consumed
- Avoid spikes in funding requirements of the capital budget by reducing their reliance on long-term debt borrowings

- Provide a source of internal financing
- Ensure adequate cash flows
- Provide flexibility to manage debt levels and protect the Town's financial position
- Provide for future liabilities incurred in the current year but paid for in the future.

The Town has six major categories of reserves/reserve funds

### **Asset Management Reserves**

Includes the tax based maintenance envelope funding from the operating budget directed to the Asset Management reserve fund (see policy F 040) and the Federal Gas Tax reserve fund.

### **Growth Reserve Fund**

A tax based reserve fund (see policy F 050) that is utilized to fund the Town's legislated portion of all growth related projects as outlined in the Development Charge Background study.

### **Development Charge Reserve Funds**

A number of obligatory reserve funds that finance the developer's share of capital growth projects as outlined in the Development Charge Background study.

### **Program Reserves**

Program specific reserves and reserve funds that have been allocated for a specific purpose, for example the Arena Reserve, Marina Reserve, Parking Reserve, Future Specified, Donations for Waterfront Benches, and the Election Reserve. These funds are utilized when applicable for both the Operating and Capital budgets. Contributions come from a number of sources including: the tax base, user fees, sale of assets, donations etc.

### **One-Time Reserve Fund**

A discretionary reserve (see Long Term Financing Reserve policy F 040), established to fund one-time items in the Operating and Capital budget in addition to in-year requests approved by Council.

### **Stabilization Reserves**

A group of contingency reserves / reserve funds to finance unforeseen expenditures (see policy F 020), including the Winter Control Contingency Reserve (policy F 060), Insurance Reserve Fund (policy F 160) and Tax Rate Stabilization Reserve.

### Asset Management Reserve and Reserve Fund Listing

Name	Funding Source	Use	Reference
Asset Management Reserve Fund	Tax based allocation from the operating budget	Capital projects for the purpose of preserving existing asset infrastructure and to prevent costly replacement in the future, or the lifecycle replacement of assets currently in use.	Policy F 040 Council Resolution #262-19
Federal Gas Tax Reserve Fund	Federal Gas Tax Funding	Capital Projects as defined in the administrative agreement on the Federal Gas Tax Fund. Currently utilized for asset management related projects, supporting the focus in the gas tax agreement.	Policy F 340 Council Resolution #176-19

### Growth Related Reserve Fund Listing

Name	Funding Source	Use	Reference
Growth Reserve Fund	Tax based allocation from the operating budget	The primary source of the Town's share of growth related capital projects as outlined in the Council approved Development Charge Background Study	Policy F 050 Council Resolution #262-19

### Development Charge Reserve Fund Listing

Name	Funding Source	Use	Reference
DC Fire	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Fire section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC General Government	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the General Government section of the	By-Law 7255-17 and 7319-17

Name	Funding Source	Use	Reference
		Development Charge Background Study	
DC Library	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Library section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Non Administrative Operational Facilities	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Non Administrative Operational Facilities section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Operations	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Operations section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Parking & By-Law	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Parking & By-Law section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Parks & Recreation	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Parks & Recreation section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Roads & Roads Related Town-Wide Infrastructure	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Roads & Roads Related – Town Wide Infrastructure section of the Development Charge Background Study	By-Law 7255-17 and 7319-17

Name	Funding Source	Use	Reference
DC Roads & Related Alternate Route and Related Infrastructure	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Roads & Related – Alternate Route and Related Infrastructure section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Storm Water Management	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Storm Water Management section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Waste Management	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Waste Management section of the Development Charge Background Study	By-Law 7255-17 and 7319-17

**Program Reserve and Reserve Fund Listing**

Name	Funding Source	Use	Reference
Arena Reserve	Surcharge collected from arena ice / floor rentals	Arena related infrastructure asset management projects	Policy F 380 Council Resolution #176-19
Building Permit Reserve Fund	Annual building process operating surpluses	To fund the building process related activities.	Policy F 310 Council Resolution #295-18
Corporate Development Reserve	No current source of funding.	To fund projects related to corporate governance, improving efficiency / effectiveness or other special projects.	Policy F 400 Council Resolution #262-19



Name	Funding Source	Use	Reference
Dedications Reserve	Donations	Trees, park benches & commemorative plaques for the remembrance of deceased residents.	MS 1070 Council Resolution #185-11
Employee Related Benefits Reserve Fund	No current source of funding.	Fully committed reserve fund to pay retiree costs as of 2013.	N/A
Environmental Guide Reserve	Planning application fees	Design, printing and distribution of environmental guides	Policy F 320 Council Resolution #300-18
Façade Grant Reserve	Tax based allocation from the operating budget.	Grant to apply to construction costs to improve and / or restore the visual appearance and integrity of the building fabric or exterior façade within CIP areas for Downtown Whitby & Brooklin	N/A
Future Specified – Sub Division Contributions	Subdivision Agreement Deposits	To fund the developer’s share of the future capital projects as outlined in the signed agreement.	N/A
Gravel Pit Rehab Reserve	Contributions from operating budget based on usage.	Rehabilitation of the gravel pit	N/A
Groveside Burial Options Reserve Fund	Groveside Cemetery Board’s annual operating surplus.	Funding for the future cost of columbaria.	N/A
Groveside Equipment Reserve Fund	Groveside Cemetery Board’s annual operating surplus.	Managed by Groveside Cemetery Board for replacement of equipment owned by Groveside Cemetery.	N/A

Name	Funding Source	Use	Reference
Groveside Future Development Reserve Fund	Groveside Cemetery Board's annual operating surplus.	Funding for the cost of future site expansion and development at the Groveside Cemetery.	N/A
Harbour Maintenance Reserve	Whitby Harbour Lease with the Whitby Yacht Club	Harbour maintenance and dredging projects	CMS 40-16
Information Technology Reserve	No current source of funding.	Significant technology enhancement projects in areas of asset management, financial systems etc.	Ext 2007
Lynde Shores Reserve Fund	No current source of funding.	Cost of monitoring lands in the Lynde Shores area	Agreement between Town of Whitby & CLOCA. Est 1998
Marina Reserve Fund	Marina operating surplus	Capital requirements of the Port Whitby Marina and annual debt repayments.	Policy F 370 Council Resolution #176-19
Mayor's Community Development Reserve	Surplus from the Mayor's fundraising events (i.e. Golf Tournament & Fundraiser)	Financial assistance for community groups and individuals within Whitby to help them undertake initiatives benefiting the community.	Policy F 070 Council Resolution #336-15
Municipal Election Reserve	Tax based allocation from the operating budget	To fund municipal elections held every 4 years.	
Parking Reserve Fund	Parking Operating Surplus.	Capital requirements of parking facilities	Policy F 360 Council Resolution #176-19

Name	Funding Source	Use	Reference
Parks Cash in Lieu Reserve Fund	Cash in lieu of parkland as per Planning Act	For the acquisition of land to be used for park or other public recreational purposes including the erection, improvement or repair of buildings, and the acquisition of machinery for park or other public recreational purposes.	Policy F 350 Council Resolution #176-19
Performing Arts Community Development Fund	Proceeds from the 2008-2012 Mayor's Gala	Advancement of arts and cultural activities, programs, events or initiatives in the Town of Whitby.	CMS 16-17
Road Infrastructure Repair Reserve	Permit application fees, infrastructure / road damage fee and road occupancy permit fees	Repair of infrastructure damage caused by large fill operations, and damage along roads resulting from work completed by utility providers.	CS 52-18
Roadwatch Reserve	Donations or transfers from the operating budget or program savings	Administering costs of the Road Watch program which is a community based initiative through which residents can notify police of acts of unsafe or aggressive driving.	N/A
Seniors Centre Transportation Reserve Fund	Donations	To offset the replacement cost of the Senior's Centre transportation vehicle.	N/A
Seniors Committee Reserve Fund	Donations to the Senior Centre	Projects approved by the Senior's Advisory Board	N/A
Tree Planting Reserve	Planning application fees	To fund the operating and capital costs of additional tree planting or lifecycle replacement of trees on Town of Whitby property or on public road right-of-way.	F 330 Council Resolution #300-18

Name	Funding Source	Use	Reference
Town Property Reserve Fund	Proceeds of sale from Town lands	Land purchases not funded from any other source	Policy F 300 Council Resolution #302-18
Whitby Library Fundraising Reserve Fund	Donations	Donations towards the capital costs of any new library project.	N/A
Whitby Soccer Dome Reserve Fund	Annual Whitby Iroquois Soccer Club contribution	Infrastructure renewal requirements for the soccer dome as outlined in the signed agreement.	N/A
Whitby Station Gallery Reserve	No current source of funding	Contingency reserve for one time costs related to the Station Gallery	Est 2007

### One-Time Reserve and Reserve Fund Listing

Name	Funding Source	Use	Reference
Long Term Finance Reserve Fund	Operating Surplus as per the Disposition of Operating Surplus Policy or one-time contributions approved by Council	Approved one-time or non-recurring items in the Operating Budget and any approved Capital expenditures and long term debt payments approved by Council	Policy F 030 Council Resolution #262-19

### Stabilization Reserve and Reserve Fund Listing

Name	Funding Source	Use	Reference
Bad Debt Allowance Reserve	No current source of funding.	Fund unexpected bad debts that result from uncollectable receivables	Policy F 020 Council Resolution #313-13

Name	Funding Source	Use	Reference
Contingencies Reserve	Operating Surplus / Disposition of Operating Surplus Policy	Unbudgeted weather related costs (wind storms, flooding, etc.), legal costs, assessment appeals, tax write-offs, or impacts resulting from short term economic conditions.	Policy F 020 Council Resolution #313-13
Insurance Reserve Fund	Operating surplus in insurance related accounts	Funding deductibles, claims, actuarial review and unanticipated premium increases in excess of the annual budget or any insurance related expenditure as approved by Council.	Policy F 160
Tax Rate Stabilization Reserve	No current source of funding.	Funding expenditures that would otherwise be financed from the tax base as approved by Council.	N/A
Winter Control Reserve	Surplus in Winter control accounts (excluding wage related)	Greater than budgeted winter control expenses.	Policy F 020 Council Resolution #313-13
Working Funds Reserve	No current source of funding.	Working funds to reduce or eliminate interest costs on temporary borrowing pending receipt of revenues such as taxes or grants	N/A
WSIB / NEER Reserve Fund	WSIB / NEER refunds	Funding unbudgeted WSIB expenditures that may arise as a result of surcharges or phase in significant WSIB premium rates increases and for expenditures related to the purpose of improving the Town's health and safety programs.	Policy F 240



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# Statement of Guiding Financial Planning Principles

These principles guide the development of financial planning policies to ensure the policies will:

- incorporate a long term perspective
- establish linkages to broad organization goals
- focus budget decisions on results and outcomes
- involve and promote effective communication with stakeholders
- promote government management to improve program efficiency and effectiveness

## Related Processes

The suite of financial planning policies guides the development of the Town's financial plan for the provision of services and capital assets. This financial plan is the outcome of various other planning activities including:

1. Strategic Planning Process - establish broad goals that provide overall direction and serve as a basis for decision making
2. Business Plans - develop specific policies, plans, programs and strategies to define how we achieve the long term goals - Corporate Business Plan → Departmental Business Plans → Divisional/Section Business Plans → Individual goals & objectives
3. Financial Plan - develop and adopt a budget that moves toward achievement of goals within the constraints of available resources
4. Reporting & Evaluation Process - program and financial performance should be continually measured & evaluated, and adjustments made, to encourage progress toward achieving goals.

# Long Term Planning Framework

## Governance

### Community Strategic Plan

Vision, Mission and Goals & Objectives

#### Other Guiding Principles

(Council priorities, social principles, environmental sustainability, economic development, revenue diversity etc.)\*

#### Guiding Financial Principles

(Long term perspective, linkage to organizational goals, focus on results and outcomes, incentives for cost efficiency, and promoting communication with stakeholders)

### Corporate Strategic Plan

Vision, Mission and Goals & Objectives\*

#### Non-Financial Plans, Policies & Directives

Examples include:

- Official Plan
- Master Plans
- Service Standards\*
- Municipal Benchmarks\*
- Sustainability Policy\*
- Revenue Diversity\*

### Long Term Financial Plan

And

### Financial Planning Policies

## Implementation

Departmental Business Plans\*  
(Goals & Obj.)

Departmental Business Planning  
(Review of demographic changes, impact of growth, community input, economic environment, legislative changes, impact of prior and in-year decisions, etc.)

Multi Year Financial Plan\*

### BUDGET PROCESS

Operating Budget

Capital Budget

Annual Report

Performance Measures

### MONITORING, CONTROLS & COMMUNICATION

Quarterly Forecasts

Quarterly Actuals\*

Council Reports

Review Strat. Plans and Policies each Council Term\*

Public Input, Feedback, Review and Evaluation of new Information



# Town of Whitby Policy

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<b>Policy Title:</b>	Annual Capital Budget and Capital Forecast Policy
<b>Policy Number:</b>	F 150
<b>Reference:</b>	
<b>Date Approved:</b>	September 30, 2015
<b>Date Revised:</b>	October 28, 2019
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Financial Planning, Corporate Services Division

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## Policy Statement

The Corporation of the Town of Whitby (Town) is committed to accountable and fiscally responsible financial management. Decisions made with regards to the Capital Budget and Capital Forecast are consistent with the goals set out by Council, the Corporate Strategic Plan and the Corporate Business Plan and ensure that budget plans respond to changing needs and are fiscally responsible.

## Purpose

The purpose of this policy is to:

- Enable staff and Council to make informed choices about the capital related provisions towards programs and services the Town offers.
- Ensure that evidence based decisions are used to determine how the corporate resources are allocated to programs and services.
- Ensure that the Capital Budget and Capital Forecast are aligned with the Corporate Business Plan, annual Department Work Plans, MAMP, Growth Plan, and other approved master plans and consistent with the Corporate Strategic Plan in order to facilitate good long term financial planning.
- Ensure existing infrastructure is maintained in an efficient and effective manner and that new assets are well planned for in accordance with the MAMP and governing legislation.
- Promote community input and stakeholder participation in the budget process.

## Scope

This policy applies to all Town programs, services, boards and agencies.

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## 1. Definitions

- 1.1. **Annual Budget / Current Budget** mean the Operating Budget and the Capital Budget for a single fiscal year.
- 1.2. **Asset Management Related Project** means a Capital Project for lifecycle replacement or repair that extends the life of a fixed asset for PSAB purposes and or a Capital Expenditure that supports the infrastructure but does not directly impact the lifecycle of a specific fixed asset (i.e. inspection).
- 1.3. **Balance / Balanced Budget** means a) for all reserve and reserve funds, the projected uncommitted balances are within the minimum threshold limits as defined by the reserve and reserve fund policies (if applicable), and/or, b) including recommended financing strategies i.e. the issuance of long term debt, projected future revenue and Expenditures and recommended annual tax based increases to the reserve / reserve fund (if applicable), the projected uncommitted reserve and reserve fund balances remain positive.
- 1.4. **Capital Budget** means the plan for Expenditures and financing sources to complete Capital Projects or Capital Expenditures, approved in either an Annual Budget, in a report to Council or under the Capital Budget Monitoring and Control policy.
- 1.5. **Capital Expenditure** is determined by the nature of the work that is undertaken; it usually is in excess of \$5,000 and does not specifically impact a single fixed asset. It includes (but is not limited to) studies, roads crack sealing program etc. It can occasionally be one-time in nature, but usually the expenditure has a benefit lasting more than one year.
- 1.6. **Capital Forecast** means the forecasted plan for Expenditures and financing sources to complete Capital Projects or Capital Expenditures presented in the Annual Budget. Typically this forecast is nine years (Capital Budget and nine years Capital Forecast).
- 1.7. **Capital Project** means any expenditure incurred to acquire or improve land, buildings, engineering structures, and to purchase machinery and equipment. It includes vehicles, office furniture and software applications. Normally, it has a benefit lasting more than one year, and results in the acquisition or extension of the life of a fixed asset or the betterment of an existing asset.
- 1.8. **Council** means the Mayor and members of Council for the Town of Whitby.
- 1.9. **Expenditures / Gross Expenditures** means the total costs paid / incurred for a project and does not net off external recoveries
- 1.10. **GAAP** means Generally Accepted Accounting Principles.
- 1.11. **Growth Plan** means all growth related studies undertaken by the municipality including but not limited to the Development Charge Background Study as

identified in the Development Charges Act and the Community Benefits Strategy as identified in the Planning Act.

- 1.12. **Growth Related Project** means a Capital Project or Capital Expenditure required to plan for future growth in the Town of Whitby and / or maintain existing service levels as the Town's population grows.
- 1.13. **MAMP** means the Municipal Asset Management Plan for the Town of Whitby that is updated annually.
- 1.14. **Operating Budget** means the annual Council approved plan for Expenditures, revenues, staffing levels and service levels for operations of the Town taking place from January 1<sup>st</sup> to December 31<sup>st</sup> in a given year.
- 1.15. **PSAB** means Public Sector Accounting Board.
- 1.16. **Program** means a service area of the Town (i.e. Arena, Parking, etc.).
- 1.17. **Strategic Initiatives / Community Enhancement Related Projects** include projects not included in the Asset Management or Growth Related definitions. It could include service level changes and strategic initiatives of Council.
- 1.18. **Treasurer** means the employee designated as such by Council for the position. The Treasurer shall exercise all powers and duties of the Treasurer as set out in the Municipal Act.

## 2. Responsibilities

- 2.1. Council has the responsibility as provided under the Municipal Act to approve funding Capital Projects and Capital Expenditures in the Annual Budget.
- 2.2. The Treasurer has the responsibility of:
  - Bringing forward each year a budget calendar that defines the timeline for the Annual Budget preparation and approval, including major milestone deliverables for all parties involved.
  - Providing authorization or recommendation under section 8 of this policy during the capital decision process.
  - Providing authorization or recommendation under section 9 of this policy during the Capital Budget and Capital Forecast review.
- 2.3. The Senior Leadership Team has the responsibility of:
  - Providing recommendations under section 8 of this policy during the capital decision process.
  - Presenting their annual work plan and recommended Annual Budget under section 11 of this policy during the public presentations of the budget and approval.

2.4. Commissioners, Directors and Managers have the responsibility of:

- Ensuring the staff submitted Capital Budget and Capital Forecast projects / Expenditures reflects the corporate needs identified in the Corporate Business Plan, Corporate Strategic Plan, MAMP and Growth Plan.
- Ensuring that all budgetary requests are priced based on best known information and in current year dollars (including all years in the Capital Forecast)
- Completing all processes outlined in the Annual Budget calendar (section 5) of this policy in a timely fashion.
- Providing the required / recommended information for the program detail sheet(s) as outlined in Budget Form (section 7) of this policy.

### 3. Budget Principles and Strategies

3.1. The success of the Town's budget process rests on a solid foundation of budget principles. The Town will maximize program efficiencies while maintaining program effectiveness by focussing on results and outcomes. The principles and strategies that the Town utilizes in making decisions related to short and long term capital budgeting/forecasting include:

- 3.1.1. **Strategic Plans** – the Corporate Strategic Plan, Official Plan, MAMP, Growth Plan and various master plans serve as the guiding documents under which all Town initiatives are aligned. The Capital Budget and Capital Forecast will align and support these plans.
- 3.1.2. **Sustainability** – the Town's Capital Budget and Capital Forecast incorporates a long-term perspective and should be affordable today and in the future. Annual Budgets ensure that programs and services valued by Whitby residents continue to be offered in an efficient and sustainable manner. The use of one-time revenues shall not be incorporated into the Town's base budget and revenue diversification should be maximized. Budget plans will ensure existing infrastructure is maintained and that growth is well planned for.
- 3.1.3. **Affordability** – innovative service delivery strategies and available financing tools will be explored when balancing the Capital Budget and Capital Forecast to minimize the financial impact of rising costs, growth and expanding services to ensure that current and future tax rates are maintained at manageable levels.
- 3.1.4. **Interdependency** – the Capital Budget and Capital Forecast must be reviewed with a coordinated corporate effort as Expenditures and financing decisions will impact future Operating Budgets for the organization. Debt repayment levels must be managed in accordance with the Debt Management Policy and reserve and reserve fund

requirements need to be well planned to maintain adequate fiscal capacity.

- 3.1.5. **Multi-Year Budgets** – a ten year Capital Budget and Capital Forecast will developed for Capital Projects and Capital Expenditures according to an approved procedure/guideline, Corporate Business Plan, Corporate Strategic Plan, MAMP and Growth Plan.
- 3.1.6. **Fiscal Capacity** – fiscal capacity will be built into budget plans through long range financial planning, the debt management policy and reserve / reserve fund polices with the goal of maintaining a strong financial position by considering long term flexibility, reduced financial risk exposure and compliance with statutory requirements. Debt financing will be utilized as outlined in the Debt Management Policy for Capital Projects and Capital Expenditures that benefit new and existing residents over an extended period of time.
- 3.1.7. **Community Engagement** – the budget process will provide opportunity for community input consistent with Council goals for public involvement and statutory requirements.

#### **4. Budget Timing and Approval**

- 4.1. Except as otherwise provided in the Capital Budget Monitoring and Control Policy, Council has the sole authority for approving the Capital Budget.
- 4.2. The Annual Budget will be approved on or before the 1<sup>st</sup> day of March in the current fiscal year

#### **5. Annual Budget Calendar**

- 5.1. The Treasurer or their designate shall bring forward each year a budget calendar which will be developed and approved by Council. It will define the timeline for the Annual Budget preparation and approval, including major milestone deliverables for all parties involved.
- 5.2. Commissioners, Directors and Managers have the responsibility for completing all component processes in accordance with the dates set out in the calendar.

#### **6. Balanced Budget and Forecast**

- 6.1. The Capital Budget for the current year will be balanced and fully funded in accordance with all legislated requirements, Town policies, PSAB requirements and GAAP principles.
- 6.2. The first five years of the Capital Forecast will be balanced and fully funded and the Town will strive to balance and fully fund the remaining years of the Capital Forecast, in accordance with all legislated requirements, Town policies, PSAB requirements and GAAP principles.



## **7. Budget Form**

- 7.1. The Capital Budget and Capital Forecast will be prepared annually and will serve as the resource allocation process for items of a capital nature.
- 7.2. Budgets shall be prepared and approved on the basis of Asset Management Related Projects, Growth Related Projects and Strategic Initiatives / Community Enhancements Projects.
- 7.3. The Capital Budget and Capital Forecast shall be a corporate budget and budget sections shall be divided into like assets (i.e. Parks, Roads, Fleet, etc.)
- 7.4. The Capital Budget and Capital Forecast should identify future Operating Budget impacts related to the Capital Programs as a whole.
- 7.5. The Capital Budget and Capital Forecast sections shall be further divided into Capital Programs, major projects etc. (parent projects) with a number of individual Capital Projects and Capital Expenditures included under the parent.
- 7.6. Each parent project shall include a program detail sheet which includes:
  - Detailed program description (type of project, rationale, timing) and
  - Gross Expenditures and sources of financing, and
  - Project / program classification (asset management, growth related, strategic initiative, combination).
- 7.7. Each program detail sheet may also be required to include (but is not limited to):
  - Asset management information,
  - The relationship to the Council Goals, Corporate Strategic Plan, Corporate Business Plan or the Annual Work Plan(s).
  - Any dependencies on other Capital Projects, Capital Expenditures or Capital Programs.
  - The duration of the project.

## **8. Capital Decision Process**

- 8.1. The Treasurer upon consultation with the CAO and the Senior Leadership Team may approve to include in the Capital Budget and Capital Forecast as part of the whole capital program for Council's consideration.
  - Asset Management Related Projects with a significant scope change, Gross Expenditure increase or timing advancement.

- Growth Related Projects that a) have not been included in the most recent Growth Plan or b) have had a significant scope change, Gross Expenditure increase or timing advancement.
  - Council approved Strategic Initiatives / Community Enhancements with additional Capital Budget requests.
- 8.2. The Treasurer upon consultation with the CAO and the Senior Leadership Team may include in the decision section of the Annual Budget for Council's individual consideration and approval.
- New Strategic Initiatives / Community Enhancements not previously approved in a prior year's Annual Budget.

## **9. Capital Budget and Capital Forecast Review**

- 9.1. To ensure the submitted budget is in line with Council Goals, the Corporate Strategic Plan, the Corporate Business Plan, governing legislation and corporate policy, the following internal reviews shall occur.
- The Capital Budget and Capital Forecast shall first be reviewed by the Treasurer or their designate to determine the initial funding requirements.
  - Each budget section will then be reviewed by a multi-department review committee to strive to bring the Capital Budget and Capital Forecast into balance.
  - The CAO and Senior Management Team will then review the Capital Budget and Capital Forecast to ensure it is in line with all the budgetary principles and strategies, and if necessary, bring the Capital Budget and Capital Forecast into balance.
  - Prior to the publishing of the recommended Annual Budget, the Treasurer or their designate will provide a final review to ensure all funding recommendations follow Town policy and legislative requirements.
  - The recommended Annual Budget is then reviewed by the public and Council prior to approval.

## **10. Recommended Capital Budget and Capital Forecast**

- 10.1. The recommended budget shall be provided to Council and made publically available at least one week prior to the public meeting.

## **11. Public Presentations of the Budget and Approval**

11.1. The Senior Leadership Team or their designate(s) will present their annual work plan and recommended Annual Budget at a public meeting and at a Committee of the Whole meeting prior to Council approval.

**12. Related Policies / Procedures**

12.1. Debt Management Policy (F 290)

12.2. Capital Budget Management and Control Policy (F 170)

12.3. Reserve and Reserve Fund Policy (F 390)

**This Policy is hereby approved by Council Resolution #\_\_\_\_\_ on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Capital Budget Management and Control Policy
<b>Policy Number:</b>	F 170
<b>Reference:</b>	
<b>Date Approved:</b>	September 30, 2015
<b>Date Revised:</b>	October 28, 2019
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Financial Planning, Corporate Services Division

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## Policy Statement

The Corporation of the Town of Whitby (Town) is committed to responsible financial management of spending, revenue generating and program delivery within approved budgets and staff complements to ensure that the integrity of the municipality is maintained in accordance with the Municipal Act.

## Purpose

The purpose of this policy is:

- To ensure that Council approved Capital Budgets and priorities reflected therein are implemented as intended by Council;
- To recognize that Department Managers / Directors/ Commissioners are accountable to the Treasurer, the Chief Administrative Officer (CAO) and Council for their spending, and service delivery performance against budget approvals;
- To outline the financial management policies of the Town related to Capital Budgets;
- To ensure that Council is informed of the status of the Capital Budget and any factors of risks that may impact the budget;
- To provide an element of flexibility to respond to evolving circumstances;
- To define the roles and responsibilities related to the Capital Budget control process;
- To outline the principles governing capital funding decisions outside the Annual Budget process.

## Scope

This policy applies to all staff responsible for budget management and all town agencies, boards, programs and services. The procurement or acquisitions of goods and services utilizing budget must also follow the Purchasing (Procurement) policy.

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## 1. Definitions

- 1.1. **Annual Budget / Current Budget** mean the Operating budget and the Capital Budget for a single fiscal year.
- 1.2. **Capital Budget** means the plan for Expenditures and financing sources to complete Capital Projects or Capital Expenditures, approved in either an Annual Budget, in a report to Council or under the Capital Budget Monitoring and Control policy.
- 1.3. **Capital Expenditure** is determined by the nature of the work that is undertaken; it usually is in excess of \$5,000 and does not specifically impact a single fixed asset. It includes (but is not limited to) studies, roads crack sealing program etc. It can occasionally be one-time in nature, but usually the Expenditure has a benefit lasting more than one year.
- 1.4. **Capital Forecast** means the forecasted plan for Expenditures and financing sources to complete Capital Projects or Capital Expenditures presented in the Annual Budget. Typically this forecast is nine years (Capital Budget and nine years Capital Forecast).
- 1.5. **Capital Program** means a collection of similar Capital Projects / Capital Expenditures that are summarized at a service area level for reporting purposes.
- 1.6. **Capital Project** means any Expenditure incurred to acquire or improve land, buildings, engineering structures, and to purchase machinery and equipment. It includes vehicles, office furniture and software applications. Normally, it has a benefit lasting more than one year, and results in the acquisition or extension of the life of a fixed asset or the betterment of an existing asset.
- 1.7. **Commitment** means a contractual obligation usually involving a purchasing document or legal agreement for the purchase of goods, services or construction, including the execution of any document evidencing the obligation. Any commitment must follow the Purchasing Policy.
- 1.8. **Council** means the Mayor and members of Council for the Town of Whitby.
- 1.9. **Department** means a major organizational unit made up of one or more Divisions and headed by a Commissioner.
- 1.10. **Division** means an organizational unit within a Department made up of more than one business unit and headed by a director or manager.
- 1.11. **Emergency** means the emergency procurement as defined in the Purchasing Policy; an event that occurs that is determined to be an imminent threat to public health, essential Town services, welfare of persons or of public property, protection of the Town's physical assets, or the security of the Town's interests or financial liabilities arising from unexpected conditions that could not have been reasonably known, and such occurrence requires the

immediate delivery of goods or service in order to mitigate further damage; or as amended.

- 1.12. **Expenditures / Gross Expenditures** means the total costs paid / incurred for a project and does not net off external recoveries.
- 1.13. **Financial Planning** means the employee(s) within Corporate Services / Financial Planning Division responsible for the budgetary and long range financial planning processes.
- 1.14. **Financial Report** means the summary of financial activities related to the operation of the Town of Whitby provided to Council by the Treasurer.
- 1.15. **Program** means a service area of the Town (i.e. Arena, Parking, etc.).
- 1.16. **Significant** means any Capital Projects or Capital Expenditures with projected Gross Expenditure variances greater than 10% or \$10,000 (whichever is less) of the Council approved budget and any new Capital Projects or Capital Expenditures with Gross Expenditures approved under this policy.
- 1.17. **Treasurer** means the employee designated as such by Council for the position. The Treasurer shall exercise all powers and duties of the Treasurer as set out in the Municipal Act.
- 1.18. **Urgent** means any unplanned situation / project deemed important to the Corporation, where quick action is required and must be commenced in the current fiscal year.

## 2. Responsibilities

- 2.1. Council has the responsibility to approve funding to Capital Projects or Capital Expenditures.
- 2.2. The Chief Administrator (CAO) has the responsibility to provide Capital Budget authority as defined in the policy.
- 2.3. The Treasurer has the responsibility to provide Capital Budget authority as defined in the policy and to bring forward all reporting requirements outlined in the policy.
- 2.4. The Commissioner has the responsibility to provide Capital Budget authority as defined in the policy and to manage the approved spending authority as defined in the policy.
- 2.5. Department Managers / Directors have the responsibility to manage the approved spending authority as defined in the policy.

- 2.6. Financial Planning has the responsibility to provide to the Treasurer the required reporting requirements as outlined in the policy and to assist with the management of the approved spending authority as defined in the policy.
- 2.7. Town Staff has the responsibility of following the approved spending authority as defined in the policy.

### 3. Sole Authority

- 3.1. Except as otherwise provided in this policy, Council has the sole authority for approving funding to Capital Projects and Capital Expenditures.

### 4. Interim Capital Budget Authority

- 4.1. Prior to the adoption of the Annual Budget, spending shall be limited as set out in this policy.
- 4.2. Until the current year's Capital Budget for the Town is approved by Council, a Commissioner / Director / Department Manager is authorized to make spending Commitments only to an ongoing Capital Projects or Capital Expenditures approved by Council.

### 5. Capital Budget Authority

- 5.1. The Capital Budget approved by Council establishes the scope, funding and spending authority for each Capital Project and Capital Expenditure listed in the Capital Budget document.
- 5.2. Directors / Department Managers do not have the authority to exceed the budget approved for a Capital Project or Capital Expenditure or amend the scope.
- 5.3. Commissioners upon recommendation from a Director / Department Manager, may authorize additional Gross Expenditures where the estimated costs for a Capital Project or Capital Expenditure increase to the extent that they exceed the Council approved budget, by an amount **not exceeding the lessor of 10% of the Council approved budget, or \$100,000**. The Treasurer and Financial Planning must be notified of the projected over-expenditure and is authorized to pay such excess, provided that:
  - This policy is otherwise complied with;
  - The additional Gross Expenditures relate to an ongoing Capital Project / Capital Expenditure approved in an Annual Budget or Report to Council.
  - The notification is provided prior to the purchase / expense being incurred / committed by the Town.
  - The Treasurer shall determine an appropriate funding source.



- The over-expenditure must be included in the next Capital Budget Financial Report to Council.
- 5.4. The Treasurer or their designate upon recommendation from a Commissioner may authorize additional Gross Expenditures where the estimated costs for a Capital Project or Capital Expenditure increase to the extent that they exceed the Council approved budget, by an amount **not exceeding \$200,000**. The Treasurer is authorized to pay such excess, provided that:
- This policy is otherwise complied with;
  - The additional Gross Expenditures relate to an ongoing Capital Project / Capital Expenditure approved in an Annual Budget or Report to Council.
  - The Treasurer shall determine an appropriate funding source.
  - Any additional Gross Expenditures in excess of 10% of the Council approved budget shall be reported to the CAO monthly.
  - The over-expenditure must be included in the next Capital Budget Financial Report to Council.
- 5.5. The Treasurer with the concurrence of the CAO may authorize additional Gross Expenditures where the estimated costs for a Capital Project or Capital Expenditure increase to the extent that they exceed the Council approved budget, by an amount **not exceeding \$350,000**. The Treasurer is authorized to pay such excess, provided that:
- This policy is otherwise complied with;
  - The additional Gross Expenditures relate to an ongoing Capital Project / Capital Expenditure approved in an Annual Budget or Report to Council
  - The Treasurer shall determine an appropriate funding source.
  - The over-expenditure must be included in the next Capital Budget Financial Report to Council.
- 5.6. If the costs for a Capital Project / Capital Expenditure exceed the Council approved budget by **more than \$350,000**, Council approval must be obtained. The Treasurer shall determine an appropriate funding source.
- 5.7. For any unbudgeted / unanticipated Capital Projects or Capital Expenditures requiring budget, the Treasurer upon recommendation of a Commissioner may authorize Gross Expenditures based on the following conditions:
- The project must be deemed an Emergency or Urgent as defined in this policy.
  - The Treasurer shall determine an appropriate funding source.

- For Emergency projects:
    - The Commissioner has authority to address the immediate emergency.
    - The Commissioner must notify the Treasurer within 24 hours.
    - The Treasurer or their designate can authorize the required budget and determine the appropriate funding source.
    - Communication to Council in a format determined by the Clerk, Treasurer and CAO, is required for all Gross Expenditures over \$100,000
  - For Urgent Projects:
    - The Urgent project cannot be initiated without prior approval.
    - The Treasurer, upon recommendation of the Commissioner is authorized to approve Gross Expenditures up to \$50,000.
    - The CAO, upon recommendation of the Treasurer must also authorize for any Gross Expenditures over \$50,000.
    - Council approval must be obtained for all Urgent projects with projected Gross Expenditures over \$100,000.
  - Council approval is required for all unanticipated projects (including the projected Gross Expenditures) that do not meet the definition of Emergency or Urgent.
  - All unanticipated projects including their projected Gross Expenditures must be included in the next Capital Budget Financial Report to Council.
  - The procurement or acquisition of any goods and services must be done in accordance with the Purchasing (Procurement) Policy.
- 5.8. For multiple Capital Projects or Capital Expenditures that are grouped together during the purchasing process (i.e. Tender, RFP), this Capital Program group will be treated as a single Capital Project or single Capital Expenditure for the sake of all monetary change limits established in this policy.
- 5.9. For any joint capital works with the Region of Durham or other external partners, where the Town is the lead on the purchasing process, construction and payments for the project; the Treasurer upon recommendation of a Commissioner **and** the external partner, can establish a Capital Project or Capital Expenditure for payment processing purposes. All costs are to be invoiced and recovered 100% from the partner. The budget for this project / expense can be adjusted as required if authorized by the Commissioner,

Treasurer and the external partner. The external partner must provide all authorizations in writing.

5.10. Capital Projects and Capital Expenditures will be closed based on any of the following criteria:

- The project manager notifies Financial Planning that the project or Expenditure is complete;
- Approval of the CAO in consultation with the Treasurer is required for the continuation of a Capital Project or Capital Expenditure that meets any of the following criteria for closure and is requested to remain open by the Director / Department Manager.
  - Capital Projects or Capital Expenditures having less than 5% of budget remaining and no financial activity for a period of 12 months will be deemed by Financial Planning to be completed.
  - Capital Projects or Capital Expenditures that have had no financial activity within 18 months of approval will be recommended to be closed by Financial Planning. These Projects or Expenditures can be re-budgeted in a future Capital Forecast if work needs to be completed in the future.
- Except where a Capital Project or Capital Expenditure has been financed through the issuance of debentures; any unspent funds in any Capital Project or Capital Expenditure that is complete will be returned to the originating reserve or reserve fund upon closure.

## **6. Variance Reporting and Risk Identification**

6.1. Council shall be informed on a timely basis on financial matters and will receive at minimum, three Financial Reports from Financial Planning throughout the year which will include updates on the following matters.

- Any Significant variances between Council approved budget and projected Gross Expenditures for Capital Projects / Capital Expenditures.
- Projected uncommitted reserve/reserve fund balances and any material variances to planned contributions or Expenditures.
- Projected outstanding debt principal and projected new debt to be issued in the year.

## **7. Related Policies / Procedures**

7.1. Debt Management Policy (F 290)

7.2. Purchasing Policy (F 080)

7.3. Reserve / Reserve Fund Policy (F 390)

7.4. Annual Capital Budget & Forecast Policy (F 150)

**This Policy is hereby approved by Council Resolution #\_\_\_\_\_ on this \_\_\_\_\_ day  
of \_\_\_\_\_, 20\_\_.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Debt Management Policy
<b>Policy Number:</b>	F 290
<b>Reference:</b>	Council Resolution #190-18
<b>Date Approved:</b>	June 4, 2018
<b>Date Revised:</b>	Not Applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

A policy governing the use and administration of debt.

## Purpose

This policy establishes principles, objectives, authorized financial instruments, reporting requirements and responsibilities for the prudent debt financing of the Corporation's operating and infrastructure needs.

## Scope

This policy applies to the management of all existing debt and the issuance of all future debt of the Town of Whitby.

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## 1 Definitions

**“Approved Annual Budget”** means the annual operating budget adopted by Council which is the basis for any tax-rate change in a single fiscal year.

**“Approved Capital Budget”** means the budget estimate for capital project(s) and or capital program(s) that has been adopted by Council and is the level at which Council approves funding.

**“Annual Debt Financing Charges”** means the estimated amount of operating budget funds, in a respective year’s Approved Annual Budget, required to meet the year’s share of mandatory payments in respect of outstanding Debentures, i.e. principal and interest payments.

**“Annual Debt Repayment Limit”** is an internal limit set by this policy for financial sustainability purposes and based on recommended best practices.

**“Annual Repayment Limit”** for the purpose of this Policy it has the same meaning as the Debt and Financial Obligation Limit.

**“Bank Loan”** means a loan between the Town and a bank listed in Schedule I, II or III of the Bank Act (Canada), a loan corporation registered under the Loan and Trust Corporations Act or a credit union to which the Credit Unions and Liaison Popularise Act, 1994 applies.

**“Capital Financing”** is a generic term for the financing of capital assets using reserve and reserve fund contributions, and debt.

**“Debenture”** is a formal written obligation to repay specific sums on certain dates. In the case of a municipality, debentures are typically unsecured.

**“Debt”** is any obligation for the repayment of money. For Ontario municipalities, long term debt normally consists of debentures; short-term debt normally consists of notes or loans from financial institutions. Inter-fund borrowing, and debentures issued to Infrastructure Ontario are also considered to be debt.

**“Debt and Financial Obligation Limit”** is a calculation provided annually to a municipality by the Ministry of Municipal Affairs and Housing that determines the maximum amount of additional annual debt servicing costs that a municipality can undertake or guarantee without seeking approval of the Ontario Municipal Board.

**“Development Charges”** means those charges imposed under the Town’s Development Charge By-Law 7255-17 and 7319-17 or as amended.

**“FIR”** is the abbreviation for the Financial Information Return provided by municipalities to the Ministry of Municipal Affairs and Housing annually. The Ministry of Municipal Affairs and Housing collects financial and statistical information on Municipalities using a standard document comprised of a number of schedules.

**“Infrastructure Ontario (IO)”** or its successor organization is any entity established by the Province of Ontario to provide Ontario Municipalities, universities and hospitals access to alternative financing and procurement service and to longer-term fixed rate loans for the building and renewal of public infrastructure.

**“Inter-fund Borrowing”**, under which financial resources are transferred internally from one fund to another with the express purpose to repay the loan plus applicable interest.

**“Long Range Financial Plan (LRFP)”** models the long term capital and operating budget impacts as identified in the Council approved studies (i.e. Asset Management Plans, Development Charge Background Study), master plans and Council report recommendations, with the estimated future revenue of the Corporation to project the annual tax rate required to construct, operate and maintain the current 10 year forecast.

**“Long Term Borrowing/Long Term Debt”**, is defined as borrowing for a term greater than a year. Long term borrowing is permissible for capital projects.

**“Net Revenue”** is the base number that is used to calculate the Provincial and Policy debt limit. The Provincial limit is set at 25% of net revenue which is defined in the FIR.

**“Short Term Borrowing/Short Term Debt”**, is defined as borrowing for one year or less.

**“Reserve(s)”** means a fund that may be for a specific purpose but is considered discretionary in nature. Interest is not earned on those investments.

**“Reserve Fund(s)”** means a fund that is segregated and restricted to meet a specific purpose. Monies set aside for a reserve fund(s) must be deposited into a separate bank account and the interest earned on those investments must be added to the reserve fund(s).

**“Sinking Fund”** means a segregated pool of funds managed by the Region of Durham for which an estimated amount in each year, with interest compounded annually, will be sufficient to pay the principal of the related Sinking Fund Debentures at maturity.

**“Retirement Fund”** means a segregated pool of funds managed by the Region of Durham for a class of Debentures other than a sinking fund or term Debenture. In each year the fund must contain an amount equal to or greater than the amount required for the repayment of the principal of specific Debentures in that year if the principal had been payable in equal annual instalments and the Debentures had been issued for the maximum period authorized by the municipality for the repayment of the Debt for which the Debentures were issued.

## **2 Principles / Objectives**

### **2.1 Philosophy for Debt Issuance**

The capital financing program including the utilization of long term debt will be managed in manner consistent with other long-term planning, financial and management objectives.

Prior to the issuance of any new debentures, consideration will be given to its impact on future ratepayers in order to achieve an appropriate balance between capital financing and other forms of funding.

Council may, where it is deemed to be in the best interest of its taxpayers, approve the issuance of debt for its own purposes.

Debenture practices will be responsive and fair to the needs of both current and future taxpayers and will be reflective of the underlying life cycle and nature of the expenditure.

## **2.2 Primary Objectives of the Debt Program**

The primary objectives for the Corporation's capital financing and debt program, in priority order, shall be;

- Adhere to statutory requirements;
- Ensure long term financial flexibility;
- Limit financial risk exposure; and
- Minimize the long-term cost of financing.

## **2.3 Adhere to Statutory Requirements**

Capital financing utilizing debt may only be undertaken if and when it is in compliance with the relevant sections of the Municipal Act. Requirements include but are not limited to the following

- The term of temporary or short-term borrowing for operating purposes will not exceed the current fiscal year;
- The term of the capital financing will not exceed the lesser of 40 years or the useful life of the underlying asset;
- Long-term debt (borrowing) will only be issued for capital projects;
- Under Section 401 of the Act, the Region of Durham issues long term debentures (including any Infrastructure Ontario loans) for the Town. This includes arranging debenture financing; collection of interest and principal; Act compliance and the administration of Sinking Funds and Retirement Funds.
- Under Section 401 (3.1) of the Act, debentures constitute direct, joint and several obligations of the Region of Durham and its lower-tier Municipalities.

## **2.4 Ensure Long-Term Financial Flexibility**

To the extent possible, regular and/or ongoing capital expenditures and the current portion of future rehabilitation, and replacement costs will be recovered on a "pay as you go" basis through rates, tax levy, user fees and or reserve fund monies. Adequate reserves must be developed and maintained for all capital assets owned by the Corporation to ensure long-term financial flexibility. However, where long-term financing is required, due consideration will be paid to all forms of financing including debentures, and inter-fund borrowing.



## **2.5 Long Term Financial Sustainability and Flexibility**

Some key indicators which will influence the utilization of debt in the approved Capital budget, and which the Corporation will monitor to ensure long-term financial sustainability include (but are not limited to):

- Debt Interest as a % of Net Revenue;
- Debt Charges as a % of Net Revenue (Debt Service Ratio);
- Debt Outstanding per Capita;
- Debt Outstanding per Net Revenue;
- Debt to Reserve Ratio;
- Debt Outstanding as a % of Unweighted Assessment

The Commissioner of Corporate Services / Treasurer will report on these indicators annually during the budget approval process.

## **2.6 Establishment of the Town's Annual Debt Repayment Limit**

The Corporation's debt policy limits the total annual debt repayment costs as a percentage of net revenue to 12%.

Annual debt financing costs for any Development Charges funded debt will be further subject to a limit equal to 25% of the 10 year budget forecast of average annual Development Charges revenues.

To monitor and control the impact of the debt repayment costs on the approved annual budget of any given year, and in consideration of the impact on future taxpayers, the annual approved capital budget will demonstrate a balanced approach amongst all forms of funding, including debt, over a 10 year horizon.

## **2.7 Availability of Debt Capacity for Future Priority Projects**

The Corporation could face the risk in any fiscal year of having insufficient debt capacity to fully execute its capital plan, based on its annual debt repayment policy limit. To manage this risk, the capital plan will show the amount of debt financing that will be required for each project and each year of the plan. Each project will be prioritized by the Senior Leadership Team (SLT) during the budgetary process on the basis of its impact on the Corporation's Long Range Financial Plan and/or the Strategic Plan as approved by Council.

## **2.8 Limit Financial Risk Exposure**

Debt financing will be managed in a manner to limit, where practicable, variations in costs. As a result, it will be the Corporation's normal practice to require that the Region of Durham issue debentures with a fixed interest rate over the issuance term (which eliminates increases in interest costs for the respective debenture issue) and that is only denominated in Canadian dollars (which eliminates exchange rate risk).

## **2.9 Minimize Long-Term Cost of Financing**

Timing, type and term of debt financing for the approved capital budget will be determined in order to minimize the Corporation's overall long-term cost of financing. Typically, shorter term interest rates (five year borrowing rates) are lower than longer term interest rates (twenty year borrowing rates).

In order to minimize interest costs over time:

- In no case, will the term of financing exceed the anticipated useful life of the underlying asset or the maximum term of 40 years, in accordance with the Act.
- In order to minimize the cost of financing, the Corporation can choose a term for the debt that is shorter than the useful life of the capital asset; it is recommended that wherever possible the term of the debt be kept at no more than 20 years.
- In advance of the issuance of a debenture, short-term temporary borrowing for capital projects is allowed. The use of rolling short-term financing may be used for a debt approved capital project.
- Cost reduction factors which influence the timing and type of debt to be considered by the Treasurer or designate include:
  - Timing of costs and revenues related to a project and any offsetting cost savings attributable to a project.
  - The optimal usage of overall cash flows.
  - Capital reserve and reserve fund uncommitted balances vs minimum required balances.

## **3 Types of Borrowing**

### **3.1 Short Term Borrowing**

Short term borrowing is used for:

- To cover a gap in financing for capital projects being financed with long term debt.
- To cover the gap between operating expenditures and the receipt of tax revenues.

Financing of operational needs for a period of less than one (1) year pending the receipt of taxes and other revenues, or interim financing for capital assets pending long-term capital financing may be from one or more of the following sources

- Inter-Fund Borrowing from reserves and reserve funds;
- Bank Loan.

### **3.2 Long-term Borrowing**

Financing of assets for a period of greater than one (1) year, may be from any of the following sources.

- Debt coordinated with the Region of Durham.
- Inter-Fund Borrowing from reserves and reserve funds:
  - This option may be used if deemed cost effective or otherwise necessary. However, reserves and reserve funds are for a defined purpose and must be available when that purpose occurs or requires them.
  - For development charges, borrowing is only permitted between development charge reserve funds.

### **3.3 Inter-Fund Borrowing**

Under some circumstances, one fund will provide financial resources to another fund to support its operations.

Inter-fund borrowing is permitted for cash flow purposes where there is a reasonable expectation that the funds can be repaid.

Long term inter-fund borrowing is permitted for capital projects provided that the lending fund has funds available, that the borrowing will not adversely impact the lending fund's long-term financial condition, and that a specific source of repayment has been identified in the borrowing fund.

Applicable interest rates would match prevailing rates, with the exact rate set by the Treasurer. For long term loans, a repayment schedule must be set however, if possible, accelerated repayment is permitted without penalty.

The Commissioner of Corporate Services / Treasurer is authorized to approve short term inter-fund borrowings for cash flow or other purposes.

## **4 Reporting Requirements**

In addition to any information requested by Council or that the Commissioner of Corporate Services / Treasurer considers appropriate, the following reports will be provided

Annually, the Commissioner of Corporate Services / Treasurer shall submit to Council a report, or reports that:

- Requests authority for temporary borrowing up to a stipulated amount to meet day-to-day expenditures, pending receipt of tax levies, user fees and revenues anticipated during the year;
- Requests authority, if required, to finance certain capital items detailing for each type of item, the amount and the maximum term of financing;
- As part of the annual budget a Long Term Debt Forecast and Financial Obligation Management Plan to be adopted or affirmed by Council that will contain at least the following elements:
  - Projection for each year over a multi-year period of estimated long term debt and financial obligations payments compared to the annual debt repayment policy limit;
  - A statement indicating the plan is in compliance with this policy.

## **5 Responsibilities**

Officers and staff of the Corporation complying with this Policy shall have the necessary authority to carry out the responsibilities and duties identified therein.

### **5.1 Delegation of Authority**

The Commissioner of Corporate Services / Treasurer will have the overall responsibility for the capital financing program of the Corporation.

The designated position(s) under the Commissioner of Corporate Services / Treasurer will have responsibility for directing / implementing the activities of the capital financing program and the establishment of procedures consistent with this policy. Such procedures shall include explicit delegation of authority to persons responsible for capital financing activities. No person shall be permitted to engage in a capital financing activity except as provided for under the terms of this policy. The Commissioner of Corporate Services / Treasurer shall establish a system of controls to regulate the activities of subordinate officials and exercise control over the staff.

In addition, the following specific responsibilities are identified

1. Commissioner of Corporate Services / Treasurer
  - Reviews and recommends the type and term of financing for capital projects and operating requirements;
  - Calculates Financial Obligation Limit for the Corporation as prescribed by the Municipal Act;
  - Coordinates the preparation of debt issue by-laws for Council;
  - May execute and sign documents on behalf of the Corporation and perform all other related acts with respect to the issuance of debt securities, including the payment of principal, interest and other fees.

## 2. Clerk

- The Town Clerk may certify and sign documents on behalf of the Corporation with respect to the issues of debt securities.

### **5.2 Requirements of Outside Advice**

The Corporation's staff will be expected to have sufficient knowledge to prudently evaluate standard financing transactions. However, should in their opinion the appropriate level of knowledge not exist for instances such as capital financing transactions that are unusually complicated or non-standard, or as otherwise directed, outside financial and/or legal advice will be obtained.

**This Policy is hereby approved by Council Resolution #190-18 on this 4<sup>th</sup> day of June, 2018.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Disposition of Operating Surplus Policy
<b>Policy Number:</b>	F 010
<b>Reference:</b>	Council Resolution #313-13
<b>Date Approved:</b>	June 24, 2013
<b>Date Revised:</b>	September 23, 2019
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services, Financial Planning

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## Policy Statement

One of the principles of the Town's financial planning model is to ensure that annual operating budgets are fiscally responsible and sustainable. Surplus revenues cannot be relied upon as a sustainable revenue source in future budget periods.

## Purpose

The purpose of this policy is to ensure that any operating budget surpluses are used to reduce the Town's exposure to uncontrollable external factors and provide flexibility to respond to future needs.

## Scope

This policy applies only to the Town of Whitby and shall not be applied to its committees, enterprises and outside boards, commissions and agencies for which Council is required to approve annual budget estimates or levels.

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## 1. Definitions

- 1.1. **Council** means the Mayor and members of Council for the Town of Whitby.
- 1.2. **Operating Surplus** means the net excess that exists at a fiscal year-end when expenditures are less than budgeted for, or revenues are greater than budgeted for.
- 1.3. **Reserve** is an appropriation of net revenues set aside at the discretion of Council to assist the maintenance of its financial position. It does not require the segregation of assets, and may be established for any municipal purpose. Reserves do not typically earn interest unless specified by Council.
- 1.4. **Reserve Fund** is established through a by-law of Council, or by a requirement of provincial or federal legislation or for a specific purpose and segregated from the general revenues of a municipality to meet the financial requirements of a future event. Reserve Funds may be discretionary (funds authorized by Council) or obligatory (legislated funds that may only be used for their prescribed purpose). Reserve Funds typically earn interest.
- 1.5. **Stabilization Reserve / Reserve Funds** (sometimes called Contingency Reserves) are used to offset extraordinary and unforeseen expenditures requirements, revenue shortfalls and management of cash flows. This includes reserves to address volatility such as (but not limited to) winter control, tax stabilization and insurance costs.
- 1.6. **Treasurer** means the employee designated as such by Council for the position. The Treasurer shall exercise all powers and duties of the Treasurer as set out in the Municipal Act.

## 2. Responsibilities

- 2.1. The Treasurer or their designate has the authority to allocate the Operating Surplus as approved under section 3 of this policy and has the responsibility to provide an annual report to Council on the disposition of the operating fund surplus.

## 3. Protocol

- 3.1. Disposition of Operating Surplus

If there is an operating fund surplus at year-end, then the surplus shall be disposed of as follows:

- 3.1.1. Any Operating Surplus within Winter Control, Insurance Costs, Legal Costs and Assessment Appeals budgetary sections will be transferred to the appropriate Stabilization Reserve / Reserve Fund.

- 3.1.2. Any Operating Surplus within the Parking Enforcement division will be allocated as per the Parking Reserve Fund Policy.
- 3.1.3. Any Operating Surplus within the Port Whitby Marina will be allocated as per the Marina Reserve Fund Policy.
- 3.1.4. Any Operating Surplus within in the Building Services division will be allocated as per the Building Permit Reserve Fund Policy.
- 3.1.5. Any remaining surplus after 3.1.1 through to 3.1.4 has been applied shall be transferred to the Contingency Reserve to bring the uncommitted balance for the Stabilization (Contingency) Reserve / Reserve Funds category up to the minimum target balance level as defined in policy.
- 3.1.6. Any remaining surplus after 3.1.5 has been applied shall be transferred to the Corporate Development Reserve to bring the uncommitted balance up to the minimum target balance level defined in policy.
- 3.1.7. Any remaining surplus after 3.1.6 has been applied shall be transferred to the Asset Management Reserve Fund to bring the uncommitted balance up to the minimum target balance level defined in policy.
- 3.1.8. Any remaining surplus after 3.1.7 has been applied shall be transferred to the Long Term Finance Reserve to bring the uncommitted balance up to the minimum target balance level defined in policy.
- 3.1.9. Any remaining surplus after part 3.1.8 has been applied shall be transferred 50% to the Asset Management Reserve Fund and 50% to the Long Term Finance Reserve.

#### **4. Related Documents**

- 4.1. Asset Management Reserve Fund Policy F 040
- 4.2. Building Permit Reserve Fund Policy F 310
- 4.3. Contingency Reserves Policy F 020
- 4.4. Corporate Development Reserve Policy
- 4.5. Insurance Reserve Fund Policy F 160
- 4.6. Long Term Finance Reserve Policy F 030
- 4.7. Marina Reserve Fund Policy F 370
- 4.8. Operating Budget Process Policy F 140



4.9. Operating Budget Monitoring Policy F 180

4.10. Parking Reserve Fund Policy F360

4.11. Winter Control Reserve Policy F 060

4.12. Workplace Safety and Insurance Board Reserve Policy F 240

**This Policy is hereby approved by Council Resolution #\_\_\_\_\_ on this \_\_\_\_\_ day  
of \_\_\_\_\_, 20\_\_.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Grant Submissions
<b>Policy Number:</b>	F 270
<b>Reference:</b>	Signing Authority By-law #7127-16 and Council Resolution # 276-17
<b>Date Approved:</b>	May 8, 2017
<b>Date Revised:</b>	Not applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Commissioner of Corporate Services/Treasurer

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## Policy Statement

To ensure the establishment of consistent practices for Town Staff when pursuing Grant submission opportunities for the Town of Whitby.

## Purpose

The purpose of this policy is to provide guidelines and associated levels of approval related to Grant submissions by Town Staff, in accordance with the Signing Authority By-law #7127-16.

## Scope

This policy applies to:

- all Grant submissions made by the Town to Federal and Provincial government ministries/agencies, not-for-profit institutions and for private sector Grant opportunities;
- instances where the Town is to provide in-kind and or/financial support to qualify for a Grant;
- submissions where the Town is the lead; and,
- submissions where the Town is serving as a partner.

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## **1 Definitions**

- 1.1 Grant** means a sum of money provided by an organization, such as the Federal or Provincial government, for a particular purpose without the requirement of having to reimburse the granting organization.

## **2 Responsibilities**

### **2.1 Council to:**

- a) Approve Grant submissions which introduce a new level of service; and/or, Grant submissions that have a net financial impact incremental to the approved budget on the Corporation.

### **2.2 Chief Administrative Officer and Senior Management Team to:**

- a) Select which project(s) will be submitted for Grant applications that are of interest to multiple departments.

### **2.3 Department Head to:**

- a) Approve Grant submissions that support an existing service level and that have no net financial impact incremental to the approved budget on the Corporation.
- b) Solicit ideas for Grant submissions from staff. If the Grant is inter-departmental, present recommended Grant submissions to the CAO and Senior Management Team.

### **2.4 Treasurer to:**

- a) Report annually to Council on Grant submissions that have been approved through the year end financial statement or subsequent year's budget.
- b) Maintain copies of all Grant submissions made by the Town.

### **2.5 Departmental Managers/Supervisors to:**

- a) Provide letters of support to partner agencies who are serving as the lead applicant if the Grant supports an existing level of service and has no net financial impact incremental to the approved budget on the Corporation.
- b) Advise their Department Heads of the letters of support that have been provided to partner agencies who are serving as the lead applicant.

### **2.6 Departments to:**

- a) Seek out Grant opportunities that may apply to their areas of responsibility.

### **3 Policy Requirements**

- 3.1** Once aware of Grant opportunities, departmental staff are to review eligibility requirements, discuss their potential application concepts with the granting body or Grant advisor(s) and proceed if the recommended project aligns with the Grant criteria.
- 3.2** Departmental staff are to assess whether Grant opportunities require in-kind and/or financial contributions to qualify. If in-kind contributions are required, staff must assess whether the project associated with the Grant can be accommodated within existing resources and workload.
- 3.3** If the Grant introduces a new service level of service or has a financial impact to the Corporation, a Council report seeking approval to apply for the Grant is required.
- 3.4** Where the Grant submissions require a letter of support or Council resolution and whether the Town is required to provide or not to provide an in-kind financial contribution, a Council report is required from the originating Department.
- 3.5** If a grant applies to a capital project funded by development charges or other non-tax based funding sources, the initiating department will review with the Treasurer prior to submission of the application.
- 3.6** The Grant submission will be completed by Departmental staff to be responsible for the project. The final application must be signed off by the appropriate signing authority as identified in the Signing Authority By-law. Generally, the Department Head shall be the signing authority if the Grant submission does not require Council approval, and the Mayor and Clerk shall be the signing authority if the Grant submission requires Council approval.
- 3.7** For all Grant submissions over \$10,000, a memo to Council from Departmental staff responsible for the project will be circulated to advise them of successful Grant applications.
- 3.8** A copy of all Grant submissions must be provided by the initiating Department to the Corporate Services Department to maintain a copy on behalf of the Corporation. The Commissioner of Corporate Services/Treasurer may prescribe a form for this purpose to track Grant particulars.
- 3.9** For all successful Grant submissions, a memo from Departmental staff responsible for the project will be circulated to Corporate Services advising them of the Grant, the amount awarded and timeline of the Grant for accounting and reporting purposes.

**3.10** In accordance with the Signing Authority By-law, the Treasurer shall be the signing authority for all funding agreements required as a result of a successful grant submission.

**3.11** Departmental staff responsible for the project is required to submit all report(s) associated with the Grant to the granting body.

**This Policy is hereby approved by Council Resolution #276-17 on this 8<sup>th</sup> day of May, 2017.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Operating Budget Process
<b>Policy Number:</b>	F 140
<b>Reference:</b>	Council Resolution #259-08, #198-12, and #298-19
<b>Date Approved:</b>	September 30, 2008
<b>Date Revised:</b>	October 28, 2019
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

The Corporation of the Town of Whitby (Town) is committed to responsible financial management and respect for taxpayers, and understand the importance of affordability and sustainability. In accordance with the Town of Whitby Planning Framework, decisions made with regards to the operating budget are consistent with Council approved goals and Strategic Plans and ensure that the operating budget supports Town services, maintenance of assets, and plans for growth.

This document outlines the purpose, scope, definitions, responsibilities and procedures of the Operating Budget Process.

## Purpose

The purpose of the Operating Budget Process is to:

- Ensure that the operating budget is consistent with council approved goals and Strategic Plans
- Ensure that the operating budget delivers Town programs and services in an efficient and sustainable manner;
- Provide financial planning information and advice to staff and Council to make informed decisions about resource allocation and the delivery of Town services and operations;
- Ensure that Town assets and infrastructure are maintained in a good state of repair and plan for future growth in accordance with the Asset Management Plan;
- Incorporate a review of actual revenues and expenditures compared to budget consistent with the Operating Budget Monitoring Policy; and,

- Encourage community engagement in the Operating Budget Process.

## Scope

The Operating Budget Process applies to all municipal departments, committees, enterprises as well as outside boards, commissions & agencies for which Council is required to approve annual budget estimates of levies.

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## 1. Definitions

- 1.1. Chief Administrative Officer (CAO) – the senior appointed officer responsible for the administrative operations of the Town.
- 1.2. Committee of Council – any Advisory Committee, Quasi-Judicial Committee or other committee as defined within the Town’s Procedural By-Law.
- 1.3. Council – elected officials of the Town of Whitby.
- 1.4. Operating Budget – annual financial plan providing for the operations of the municipality for the current year incorporating both estimates of proposed expenditures and revenues; including property taxes to be raised.
- 1.5. Department – organizational unit of the Town of Whitby headed by a Department Head.
- 1.6. Departmental Budget – operating and capital budgets of the department as approved by Council in adopting the estimates.
- 1.7. Treasurer – Commissioner of Corporate Services/Treasurer of the Town of Whitby; or delegate.
- 1.8. Budget Adjustments – adjustments to the prior year’s budget for: Inflation; Annualization; and Other Changes.
- 1.9. Council Decision Items – items captured in requests for Council’s consideration:
  - 1.9.1. All new positions
  - 1.9.2. Other changes to the base budget that have a financial impact, in excess of a threshold set by the Treasurer, that have not been previously approved by Council.

## 2. Responsibilities

In accordance with Financial Control Policy (F 280):

- 2.1. Council is responsible for:
  - 2.1.1. Allocating funds for corporate expenditures and projects and for providing corporate programs and objectives through the annual budget process or other resolutions, unless otherwise provided for in this Policy.
  - 2.1.2. Approving the Town’s budget on an annual basis and where applicable, multi-year budgets and forecasts.
  - 2.1.3. Council, in adopting the total of all sums required during the year for the operating purposes of the Town shall, in accordance with the

*Municipal Act, 2001*, as amended, determine the current budget required to provide for the sums required for every purpose and the sums required for the various categories.

- 2.2. Chief Administrative Officer is responsible for:
  - 2.2.1. Ensuring Council and Corporate priorities are considered and identified through the Town of Whitby Planning Framework.
  - 2.2.2. Ensuring Department annual work plans are established to support the business plan and Council and Corporate priorities.
  - 2.2.3. Ensuring financial resources are aligned with the business plan and annual work plans.
- 2.3. The Commissioner of Corporate Services/Treasurer is responsible for leading and managing the Town's financial planning function, including the following:
  - 2.3.1. Developing Budget guidelines, tools and framework for annual and/or multi-year budgets and forecasts for Council approval.
  - 2.3.2. Facilitating budget presentations and adoption by Council.
  - 2.3.3. Providing strategic financial and business advice to support department managers to ensure that program plans and key business decisions are based on sound financial analysis and financial results are integrated into the management of program performance and work with departments on financial management matters, including assessing departmental financial plans and forecasts to determine whether:
    - i. Resources are used prudently and in an economical manner based on priorities established by the business plan and annual work plans;
    - ii. Key financial assumptions underlying the plans are reasonable and their multi-year impacts have been assessed;
    - iii. Financial risks and mitigating strategies are identified; and
    - iv. The anticipated financial position of the Town is reasonable.
  - 2.3.4. Providing tools to forecast and manage financial resources throughout the budget cycle.
  - 2.3.5. Working with staff to assess financial pressures, both on an in-year and multi-year basis, recommending resource management strategies, including opportunities to reallocate funds.

- 2.3.6. Ensuring that the Town's financial plans, budgets, financial performance and financial position are regularly communicated and integrated into the strategic planning processes.
  - 2.3.7. Advising Council, with recommended actions, on a timely basis if:
    - i. There is a critical financial risk to the Town, including where there is a possibility the Town may exceed its annual budget; or
    - ii. There are significant financial transactions that involve uncertain or unusual circumstances.
  - 2.3.8. Identifying & resolving issues on a timely basis with the CAO & appropriate Department Head if the Department manager does not accept the Treasurer's authority on a significant financial matter.
  - 2.3.9. Budget variances must meet the reporting requirements in the Operating Budget Monitoring Policy (F 180) and Capital Budget Monitoring Policy (F 170).
  - 2.3.10. Reviewing the establishment of new Reserve or Reserve Funds before they are approved through Council by-law or as part of the budget process.
- 2.4. Department Heads are responsible for:
- 2.4.1. Developing timely business plans and budgets for their area of responsibility in accordance with the budget guidelines approved by Council and:
    - i. Ensuring that all budget proposals submitted to Council achieve operational efficiencies, value for money and sustainability of financial resources, as well as linkage of budget to strategic goals and to ensure optimal service outcomes are in alignment with the Town of Whitby Business Planning Framework;
    - ii. Key financial assumptions and risks underlying plans and decisions are supports and their multi-year impacts have been identified and assessed in conjunction with the Treasurer; and
    - iii. Demonstrates understanding of departmental budgets and manages resources within budgets through regular monitoring and communicating to the Treasurer the status of business plans, budgets, performance and financial position.
- 2.5. Citizens input received throughout the year at public meetings and from surveys and other correspondence is not only invited but requested. Individuals and groups are encouraged to share ideas and provide input concerning community and budgetary programs. This can be accomplished most efficiently by discussing issues and proposals with the manager of the

program affected. Citizens are invited to comment and provide feedback throughout the budget process at public meetings, in particular through the Budget Target and Public Budget Overview.

2.6. Finance/Budget Chair is appointed by the Mayor to act as the Chair, and is responsible for:

2.6.1. Consulting with the Treasurer with regard to the preparation of the annual budget.

2.6.2. The presentation of the budget to the Council and public.

### **3. Procedures**

3.1. Budget Calendar

3.1.1. Each year a budget calendar will be developed for Council review and approval. The budget calendar will define the timeline for the budget including the major milestones for all parties involved and linkages to other planning processes. The operating budget will be approved before the 1<sup>st</sup> day of March each budget year. All component processes shall be completed at the appropriate dates as set out in the annual budget calendar.

i. Budget Process and Calendar

ii. Business Plan and Long Range Financial Plan

iii. Any upcoming Community Surveys

iv. Quarterly Projection calendar

v. Budget development and review with Senior Leadership team

vi. Council Education Session

vii. Budget Target

viii. Budget Books published

ix. Public Budget Overview and Input

x. Council Budget Deliberations

3.2. Budget Form

3.2.1. The operating budget will be prepared annually and will serve as the resource allocation process for operating costs and revenues that relate to ongoing municipal services and programs. Budgets shall be prepared and approved on the basis of distinct operating budget programs.

- 3.2.2. Staff will prepare the budget in two components that will be identified by the driver of change, including inflationary pressures, growth pressures, service levels, impacts from the capital program and one-time item. The two components are budget adjustments and decision items.

### 3.3. Budget adjustments

The prior year's budget will be adjusted for the following impacts:

- 3.3.1. The reversal of the prior year's one-time revenues or costs;
- 3.3.2. The annualization of prior year Council approved decision items;
- 3.3.3. The estimated impact of inflation, economic conditions and any Council approved adjustment to fees or revenues based on existing agreements/services;
- 3.3.4. The impact the Town's growth has on providing existing programs and services and on funding growth related capital requirements;
- 3.3.5. Any Council approved service level changes to existing services or programs;
- 3.3.6. Staff proposed changes to services/programs that result in a minimal or no tax impact, as determined by the Treasurer, or legislated health and safety issues;
- 3.3.7. The impact of capital decisions and adjustments to the capital maintenance envelope and any operating impacts of capital budget projects not identified when approved;
- 3.3.8. Current year's planned facility or equipment related one-time minor maintenance projects; and
- 3.3.9. Other temporary revenues or costs as determined by the Treasurer.

### 3.4. Decision Items

The following items will be captured in requests for Council's consideration:

- 3.4.1. All new positions, and/or increased staff complement in existing positions;
- 3.4.2. Changes to existing programs or services and/or any new service initiatives (Any items not covered within 3.3.6); and
- 3.4.3. Any non-recurring items (except for one-time minor facility or equipment projects) (Any items not covered within 3.3.9).

### 3.5. Balanced Budget

- 3.5.1. The Town's approved operating budget must have revenues equal to/or greater than expenditures.
- 3.6. Staff Recommended Budget
  - 3.6.1. The recommended budget reflects the prior year's budget including budget adjustments and decision items.
  - 3.6.2. Staff will submit the recommended budget to Council at least one week prior to the public presentation.
- 3.7. Public Presentations to Committee of the Whole

Staff will present the recommended budget to the Committee of the Whole prior to Council approval. This will include a Council Budget Education Session, a Budget Target meeting and opportunities for public input, as well as other meetings as defined by Council.
- 3.8. Council Review and Approval
  - 3.8.1. The Committee of the Whole will recommend the operating budget to Council for the final review and approval.
  - 3.8.2. The operating budget will be approved before the 1<sup>st</sup> day of March each budget year. All component processes shall be completed at the appropriate dates as set out in the approved annual budget calendar so that this date can be accomplished with the required integrity and accuracy.

**This Policy is hereby approved by Council Resolution #298-19 on this 28<sup>th</sup> day of October, 2019.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Operating Budget Monitoring Policy
<b>Policy Number:</b>	F 180
<b>Reference:</b>	Council Resolution #259-12 and #298-19
<b>Date Approved:</b>	October 9, 2012
<b>Date Revised:</b>	October 28, 2019
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

The Corporation of the Town of Whitby (Town) is committed to responsible financial management and respect for taxpayers, and understand the importance of affordability and sustainability. In accordance with the Town of Whitby Planning Framework, decisions made with regards to the operating budget and operating budget monitoring practices are consistent with Council approved goals and Strategic Plans and ensure outcomes support Town services, maintenance of assets, and plans for growth.

This document outlines the purpose, scope, definitions, responsibilities and procedures of the Operating Budget Monitoring Policy.

## Purpose

The purpose of the Operating Budget Monitoring Policy is to:

- Set guidelines for reviewing actual revenues and expenditures compared to budget consistent with Council approved goals and Strategic Plans;
- Establish accountability that department managers / directors / commissioners are responsible to the Treasurer, the Chief Administrative Officer (CAO) and Council for developing and monitoring budgets, implementation of strategies to achieve operational efficiencies, value for money and sustainability of financial resources, as well as linkage of budget to strategic goals and to ensure optimal service outcomes are in alignment with business plans;
- Define the responsibilities related to this policy;

- Identify variances from budget as early as possible, to allow decision makers time to consider alternatives to avoid potential budget pressures or understand sources of possible surpluses; and
- Establish budget monitoring reporting guidelines and ensure Council is informed of year-end projection variances and recommend action plans where necessary.

## Scope

This policy applies only to the Town of Whitby and shall not be applied to its committees, enterprises and outside boards, commissions and agencies for which Council is required to approve annual budget estimates or levels.

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## 1. Definitions

- 1.1. Chief Administrative Officer (CAO) – the senior appointed officer responsible for the administrative operations of the Town.
- 1.2. Committee of Council – any Advisory Committee, Quasi-Judicial Committee or other committee as defined within the Town’s Procedural By-Law.
- 1.3. Council – elected officials of the Town of Whitby.
- 1.4. Operating Budget – annual financial plan providing for the operations of the municipality for the current year incorporating both estimates of proposed expenditures and revenues; including property taxes to be raised.
- 1.5. Department – organizational unit of the Town of Whitby headed by a Department Head.
- 1.6. Departmental Budget – operating and capital budgets of the department as approved by Council in adopting the estimates.
- 1.7. Treasurer – Commissioner of Corporate Services/Treasurer of the Town of Whitby; or delegate.

## 2. Responsibilities

In accordance with Financial Control Policy (F 280):

- 2.1. Council is responsible for:
  - 2.1.1. Allocating funds for corporate expenditures and projects and for providing corporate programs and objectives through the annual budget process or other resolutions, unless otherwise provided for in this Policy.
  - 2.1.2. Approving the Town’s budget on an annual basis and where applicable, multi-year budgets and forecasts.
  - 2.1.3. Council, in adopting the total of all sums required during the year for the operating purposes of the Town shall, in accordance with the *Municipal Act, 2001*, as amended, determine the current budget required to provide for the sums required for every purpose and the sums required for the various categories.
- 2.2. Chief Administrative Officer is responsible for:
  - 2.2.1. Ensuring Council and Corporate priorities are considered and identified through the Town of Whitby Planning Framework.
  - 2.2.2. Ensuring Department annual work plans are established to support the business plan and Council and Corporate priorities.

- 2.2.3. Ensuring financial resources are aligned with the business plan and annual work plans.
- 2.3. The Treasurer is responsible for leading and managing the Town's financial planning function, including the following:
  - 2.3.1. Developing Budget guidelines, tools and framework for annual and/or multi-year budgets and forecasts for Council approval.
  - 2.3.2. Facilitating budget presentations and adoption by Council.
  - 2.3.3. Providing strategic financial and business advice to support department managers to ensure that program plans and key business decisions are based on sound financial analysis and financial results are integrated into the management of program performance and work with departments on financial management matters, including assessing departmental financial plans and forecasts to determine whether:
    - i. Resources are used prudently and in an economical manner based on priorities established by the business plan and annual work plans;
    - ii. Key financial assumptions underlying the plans are reasonable and their multi-year impacts have been assessed;
    - iii. Financial risks and mitigating strategies are identified; and
    - iv. The anticipated financial position of the Department and the Town is reasonable.
  - 2.3.4. Providing tools to forecast and manage financial resources throughout the budget cycle.
  - 2.3.5. Working with staff to assess financial pressures, both on an in-year and multi-year basis, recommending resource management strategies, including opportunities to reallocate funds.
  - 2.3.6. Ensuring that the Town's financial plans, budgets, financial performance and financial position are regularly communicated and integrated into the strategic planning processes.
  - 2.3.7. Advising Council, with recommended actions, on a timely basis if:
    - i. There is a critical financial risk to the Town, including where there is a possibility that a department or the Town overall, may exceed its annual budget; or
    - ii. There are significant financial transactions that involve uncertain or unusual circumstances.

- 2.3.8. Identifying & resolving issues on a timely basis with the CAO & appropriate Department Head if the Department manager does not accept the Treasurer's authority on a significant financial matter.
- 2.4. Department Heads are responsible for:
  - 2.4.1. Developing timely business plans and budgets for their area of responsibility in accordance with the budget guidelines approved by Council and:
    - i. Ensuring that all budget proposals submitted to Council achieve operational efficiencies, value for money and sustainability of financial resources, as well as linkage of budget to strategic goals and to ensure optimal service outcomes are in alignment with the Town of Whitby Business Planning Framework;
    - ii. Ensuring that key financial assumptions and risks underlying plans and decisions are supported and their multi-year impacts have been identified and assessed in conjunction with the Treasurer; and
    - iii. Demonstrates understanding of departmental budgets and manages resources within budgets through regular monitoring and communication to the Treasurer on the status of business plans, budgets, performance and financial position.

### **3. Procedures**

- 3.1. The Treasurer is responsible for maintaining a budgetary monitoring system to ensure adherence to the approved budget and where unable, action plans are identified and reported on a timely basis.
- 3.2. In reviewing actual revenues and expenditures compared to budget it is important to:
  - 3.2.1. Identify variances as one-time occurrences with impacts within the current budget year, or as ongoing occurrences impacting the current as well as future budget years.
  - 3.2.2. Review the relationship to economic and external factors.
  - 3.2.3. Effectively use the financial systems available to support actual revenues and expenditures, identify historical trends, seasonality and volatility, and to support year-end projections.
- 3.3. Revenues
  - 3.3.1. Surplus revenues shall not be spent or committed without Treasurer and CAO approval.

- 3.3.2. At year-end such remaining revenues become part of the Town Surplus and are distributed in accordance with the Disposition of Operating Surplus Policy (F 010).
  - 3.3.3. Exceptions include any excess donations/sponsorships/revenues for special events or excess grants received to fund specific multi-year programs. These surplus funds may be permitted to carry over to the next year.
- 3.4. Expenditures
- 3.4.1. Salaries, Wages & Benefit Accounts
    - i. Savings from salary accounts cannot be spent without Treasurer and CAO approval. For clarification, vacancy, step/rank and benefit savings cannot be redirected without prior approval.
  - 3.4.2. Other Expenditure Accounts
 

All expenditure other than salaries, wages and benefits type accounts, shall be either:

    - i. Managed within a Department's budget – Reallocations between other expenditure line items that do not affect the net operating budget of a department may be made by a Department Head. Any such reallocation shall be reported as part of the quarterly projection report.
    - ii. Not managed within a Department's budget – Any departmental deficit or any decision that may create a deficit should be identified to the Treasurer and CAO as soon as recognized so an action plan can be developed. These items do not require a permanent transfer of budget amounts; rather they represent a method of reallocation for budget pressures and are reported in the quarterly year-end projections.
- 3.5. Budget Monitoring Reports
- 3.5.1. On a quarterly basis, the Treasurer and finance staff will prepare summary reports based on department input that compare projected financial performance to budget.
  - 3.5.2. This method of reporting will allow management and Council to take corrective action if projected results vary significantly from budgeted expenditures.
  - 3.5.3. Provide a year-end operating variance report with details of the disposition of any operating surplus in accordance with the Disposition of Operating Surplus Policy (F 010).

#### **4. Related Documents**

- 4.1. Disposition of Operating Surplus Policy F 010
- 4.2. Operating Budget Process Policy F 140

**This Policy is hereby approved by Council Resolution #298-19 on this 28<sup>th</sup> day of October, 2019.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Reserve and Reserve Fund Policy
<b>Policy Number:</b>	F 390
<b>Reference:</b>	Council Resolution #262-19
<b>Date Approved:</b>	September 23, 2019
<b>Date Revised:</b>	N/A
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services, Financial Planning

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## Policy Statement

The Corporation of the Town of Whitby is committed to responsible financial management. Decisions made with regards to reserve and reserve fund management are consistent with the goals set out by Council and the Corporate Strategic Plan and ensure that they respond to the changing needs and are fiscally responsible.

## Purpose

Under the authority of Council, reserves and reserve funds are appropriations from the town's net revenues designated for purposes that may extend beyond the current fiscal year. They are an integral part of the municipal budget planning process and long range financial plan that contributes to the municipality's financial sustainability.

The primary purpose for maintaining reserves / reserve funds is to:

- Make provisions for replacement / acquisitions of assets / infrastructure that are currently being consumed and depreciated;
- Avoid spikes in funding requirements of the capital budget by reducing the reliance on long-term debt borrowings;
- Provide a source of internal financing;
- Ensure adequate cash flows;
- Provide flexibility to manage debt levels and protect the municipality's financial position and;
- Provide for future liabilities incurred in the current year but paid for in the future;
- Provide stability of tax rates in the face of variable and uncontrollable factors (consumption, interest rates, changes in subsidies);
- Provide financing for one-time or short term requirements without permanently impacting the tax rates.

## Scope

This policy applies to all Town of Whitby reserves and reserve funds. It provides the guiding principles for the establishment, continuance and use of reserves and reserve funds and summarizes the town's legal authority and standards of care in relation to those financial provisions.

Reserves are set up for specific purposes. They are used to offset impacts and stabilize the operating and capital budgets. They typically cushion the impact of major expenditures on the tax rate in any one-year period.

Reserve Funds are typically established through a by-law of council, or by a requirement of federal or provincial legislation i.e. Development Charges Act, for a specific purpose and segregated from general revenues of a municipality to meet the financial requirements of a future event. Reserve Funds are further sub-divided into discretionary and obligatory reserve funds.

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## 1. Definitions

- 1.1. Annual Capital Budget and Forecast policy means the Annual Capital Budget and Forecast policy of the town, as amended.
- 1.2. Asset Management Related Projects means the lifecycle replacement and repair that extends the life of the asset for PSAB purposes and or includes capital expenses that support the assets (i.e. inspection).
- 1.3. Balance means the uncommitted balance of a reserve and reserve fund. It is the cash balance of the reserve/reserve fund net of any approved budgetary commitments.
- 1.4. Capital Budget means the plan for expenditures and financing sources to complete capital projects or capital expenditures, approved in either an annual budget, in a report to Council or under the Capital Budget Monitoring and Control policy.
- 1.5. Capital Budget Management and Control policy means the Capital Budget Management and Control policy of the town, as amended.
- 1.6. Capital Expenditure is determined by the nature of the work that is undertaken; it usually is in excess of \$5,000 and does not specifically impact a single fixed asset. It includes (but is not limited to) studies, roads crack sealing program etc. It can occasionally be one-time in nature, but usually the expenditure has a benefit lasting more than one year.
- 1.7. Capital Forecast means the forecasted plan for expenditures and financing sources to complete capital projects or capital expenditures presented in the annual budget. Typically this forecast is nine years (capital budget and nine years capital forecast).
- 1.8. Capital Project means any expenditure incurred to acquire or improve land, buildings, engineering structures, and to purchase machinery and equipment. It includes vehicles, office furniture and software applications. Normally, it has a benefit lasting more than one year, and results in the acquisition or extension of the life of a fixed asset or the betterment of an existing asset.
- 1.9. Community Benefits Charges (CBC) means a development related charge as calculated in the Community Benefits Charge Strategy and as defined in the Planning Act.
- 1.10. Council means the Mayor and members of Council for the Town of Whitby.
- 1.11. Debt Management policy means the Debt Management policy of the town, as amended.



- 1.12. Development Charges means a development related charge as calculated in the Development Charge Background Study and resulting by-law and as defined in the Development Charges Act.
- 1.13. Discretionary Reserves and Reserve Funds are created by Council to set aside revenue to finance future expenditures for which Council has the authority to spend money pursuant to the Municipal Act.
- 1.14. Federal Gas Tax Reserve Fund funds are allocated to projects that meet the guidelines per the Federal Gas Tax Agreement.
- 1.15. Financial Control policy means the Financial Control policy of the town, as amended.
- 1.16. Future Specified Contributions are development related payments pertaining to new sub-division agreements between the Town of Whitby and an outside party. Payments collected usually pertain to the construction / maintenance infrastructure that is needed to service the sub-division. Monies are considered to be deferred revenue until spent and are deposited into an interest bearing account. For the sake of uncommitted reserve financial reporting, future specified contributions are considered to be part of the Program Reserve/Reserve Fund category.
- 1.17. Internal Borrowing means the borrowing of funds from one reserve / reserve fund to another. The borrowed funds are subject to interest and repayment as outlined in the Council authorization.
- 1.18. Investment policy means the Investment policy of the town, as amended.
- 1.19. GAAP means Generally Accepted Accounting Principles.
- 1.20. Growth Plan means all growth related studies undertaken by the municipality including but not limited to the Development Charge Background Study as identified in the Development Charges Act and the Community Benefits Strategy as identified in the Planning Act.
- 1.21. Growth Related Projects means the capital projects or capital expenses required to plan for future growth in the Town of Whitby and / or maintain existing service levels as the Town's population grows.
- 1.22. Obligatory Reserve Funds: are charges levied or received under the authority of federal and provincial legislation and town by-laws (i.e. Development Charges Act, Planning Act). Legislation stipulates that revenue received for special purposes are segregated from the general reserves of the town. These amounts have been collected but the related services have yet to be performed. These amounts will be recognized as revenue in the fiscal year the services are performed (deferred revenue).
- 1.23. Program means a service area of the town (i.e. Arena, Parking, etc.).

- 1.24. PSAB means Public Sector Accounting Board.
- 1.25. Reserve is an appropriation of net revenues set aside at the discretion of Council to assist the maintenance of its financial position. It does not require the segregation of assets, and may be established for any municipal purpose. Reserves do not typically earn interest unless specified by Council.
- 1.26. Reserve / Reserve Fund Contribution is an authorized deposit into a reserve / reserve fund either from a tax based source, year-end operating surplus or other reserve / reserve fund. A reserve contribution is not internal borrowing and is not subject to repayment.
- 1.27. Reserve Fund is established through a by-law of Council, or by a requirement of provincial or federal legislation or for a specific purpose and segregated from the general revenues of a municipality to meet the financial requirements of a future event. Reserve Funds may be discretionary (funds authorized by Council) or obligatory (legislated funds that may only be used for their prescribed purpose). Reserve Funds typically earn interest.
- 1.28. Stabilization reserves / reserve funds are used to offset extraordinary and unforeseen expenditures requirements, revenue shortfalls and management of cash flows. This includes reserves to address volatility such as (but not limited to) winter control, tax stabilization and insurance costs.
- 1.29. Town means the Corporation of the Town of Whitby.
- 1.30. Treasurer means the employee designated as such by Council for the position. The Treasurer shall exercise all powers and duties of the Treasurer as set out in the Municipal Act.

## **2. Responsibilities**

- 2.1. Council has the responsibility upon the recommendation of the Treasurer to approve the authorization to establish reserve and reserve funds, and to consolidate and close reserves and reserve funds as outlined in the policy and as required under legislative requirements.
- 2.2. The Treasurer or their delegate has the responsibility to:
  - 2.2.1. Recommend reserve and reserve funds be established, maintained and used in compliance with this policy, the Financial Control policy, PSAB and GAAP guidelines and governing legislation.
  - 2.2.2. Conduct at minimum an annual administrative review of the reserves / reserve funds based on the parameters in the policy,
  - 2.2.3. Provide the authority to consolidate and close any discretionary reserves and reserve funds as a result of the administrative review and report to Council on the actions taken, and

2.2.4. Provide recommendations to Council to consolidate and close any obligatory reserve funds.

### **3. Guiding Principles**

- 3.1. Reserves and reserve funds are governed by the provisions and requirements of the Municipal Act, 2001 and its regulations; Public Sector Accounting Board (PSAB) and Generally Accepted Accounting Principles (GAAP).
- 3.2. All reserve and reserve funds shall be established, maintained and used for a specific purpose authorized by town policy, statute or by-law.
- 3.3. Reserve and reserve funds are established and utilized by the town to assist the municipality maintain financial sustainability by;
  - Buffering the impact of unusual or unplanned cost increases or revenue curtailment.
  - Providing financial flexibility to respond to extraordinary environmental or other events; and
  - Providing financing for capital projects and program operations, ensuring that capital assets/infrastructure are available to meet the needs of a growing community and existing assets are properly maintained, and replaced.
  - Avoiding spikes in funding requirements or future liabilities and to manage long term debt levels.
- 3.4. Town reserves and reserve funds shall be supported by Council approved policy, and where required by-laws that support financial planning of the fund by;
  - Identifying contribution sources and projected disbursements required to meet planned future obligations to be funded;
  - Ensuring disbursements from reserves/reserve funds are used for their intended purposes and have Council approval; and
  - Ensuring the sustainability of town programs by providing planned annual contributions for the maintenance of stabilization reserves at target levels and for the future asset management / growth related replacement / acquisition of town assets and infrastructure.

### **4. Types of Reserve and Reserve Funds**

- 4.1. Obligatory – A reserve fund created when a senior government statute and/or agreement requires that revenue received for special purposes be segregated from the general revenues of the municipality. Obligatory reserve funds are

to be used solely for the purpose prescribed for them by statute or agreement.

- 4.2. Discretionary – A reserve or reserve fund created by Council to set aside revenue and/or cost savings to finance a future expenditure for which Council has the authority to spend money.

## **5. Town of Whitby Reserve / Reserve Fund Categories**

- 5.1. The Town of Whitby currently categorizes its reserves and reserve funds into 6 categories; Asset Management, Growth (tax based), Growth (other), Program, Stabilization and One-Time.
- 5.2. The Asset Management category consists of the tax based Asset Management Reserve (discretionary) and the Federal Gas Tax Reserve Fund (obligatory). This category of reserves is used to fund the town's capital asset management requirements.
- 5.3. The Growth (tax based) category consists of the Growth Reserve Fund (discretionary). This category is used to fund the town's share of capital growth costs as outlined in the Growth Plan.
- 5.4. The Growth (other) category consists of the various development based contributions as identified in the development charge by-law and community benefits charge by-law. This category is used to fund the development's share of capital growth costs as outlined in the Growth Plan.
- 5.5. The Program Category consists of a number of reserves and reserve funds (discretionary and obligatory) that are used to address expenditures in either the capital or operating budgets which result from cyclical spending / revenues, to provide financing for program specific assets / expenditures.
- 5.6. The Stabilization Category consists of a number of reserves and reserve funds (discretionary) that are used to offset in-year revenue shortfalls or expenditure overages due to unforeseen or emergency situations. The category can also be used to manage one-time tax risk (tax rate stabilization reserve) or ongoing internal risk (insurance reserve).
- 5.7. The One-Time Category consists of the Long Term Finance Reserve Fund (discretionary). The category can be used for the one-time needs of the town and for any strategic initiatives / community enhancements undertaken by the town.

## **6. Individual Reserve / Reserve Fund Policies**

- 6.1. The Treasurer may choose to bring forward for Council's consideration individual reserve / reserve fund policies for specific reserves / reserve funds.
- 6.2. The individual reserve / reserve fund policy would specify the purpose of the reserve / reserve fund, the utilization of funds, funding sources and the

uncommitted target balance level and would be applicable to only the reserve / reserve fund identified in the policy.

- 6.3. Individual reserve and reserve fund policies have been established for the corporation, but are not limited to the list included in Schedule 1 of this policy.

## **7. Establishment of Reserves and Reserve Funds**

- 7.1. Council, on the recommendation of the Treasurer or their designate, may establish a reserve or discretionary reserve fund, where advisable, and shall establish an obligatory reserve fund where required pursuant to legislation or contract.
- 7.2. The authorizing report which recommends the establishment of a reserve or reserve funds must include the following
- Statement of Purpose;
  - Rationale for appropriate funding level;
  - Initial contribution, if any;
  - Contribution and withdrawal policy; and
  - Criteria for review.

## **8. Use and Administration of Reserve and Reserve Funds**

- 8.1. The Treasurer or their designate shall review uncommitted reserve and reserve fund balances on an ongoing basis to ensure the town is well positioned to meet its long-term financial commitments and take advantage of financial opportunities that may arise.
- 8.2. All appropriations to or from reserves or reserve funds must be in accordance with town policies, a Council resolution or an approved budget document.
- 8.3. The Treasurer, or their designate, subject to compliance with legislative and policy restrictions, determine if:
- The use of a reserve or reserve fund is an appropriate funding source for a program in the operating or capital budget.
  - Funds should be contributed to a reserve or reserve fund, and if so, the funding source.
- 8.4. If funds are withdrawn from a reserve or reserve fund, and not required, they shall be returned to their original source. If the original source cannot be traced or has been closed, the funds shall be transferred to a reserve/reserve fund determined by the Treasurer.

- 8.5. Approval of funding to and from the reserves and reserve funds will be in accordance with the town's established policies or by Council resolution.
- 8.5.1. The Treasurer, may recommend to Council a contribution (not internal borrowing) be authorized to a tax supported reserve or reserve fund to:
- Bring the reserve / reserve fund up to the recommended uncommitted target balance level, or to
  - Reduce pressure on future years' expected tax rates based on the Long Range Financial Plan, Capital Budget and Forecast, Development Charge Background Study and /or the Community Benefits Charge Study.
- 8.6. Year to date inflows and outflows from each reserve and reserve fund shall be reported to Council periodically through the uncommitted reserve / reserve fund projection report.
- Reserve funds with specific legislated reporting requirements shall also be reported to Council annually on their transactions in accordance with the requirements of the legislation i.e. Development Charges Act / Planning Act.
- 8.7. The use of monies in reserves and reserve funds is subject to compliance with this policy.

## **9. Internal Borrowing**

- 9.1. Internal borrowing to cover interim servicing requirements or internal financing is permissible, subject to any legislative restrictions, Council authorization, the town's Debt Management policy and the following requirements.
- Establishing and documenting a repayment plan, not to exceed a reasonable term or the life of the need / asset.
  - Applying interest, equivalent to the town's interest earnings on its investment portfolio or as prescribed by legislation governing specific reserves funds to the outstanding amount borrowed.

## **10. Investment Interest Allocation**

- 10.1. Interest earned on the investment of reserves and reserve funds shall be allocated in accordance with the Town's Investment policy.

## **11. Annual Review**

- 11.1. Reserves and reserve funds shall be reviewed annually (at a minimum) to ensure they are still meeting the needs of the town.

- 11.1.1. Overall, the review includes an evaluation of the alignment of the town's existing reserve and reserve funds to the current strategic goals and evolving program pressures, looking at opportunities to consolidate similar funds to improve financial flexibility.
- 11.1.2. Any discretionary reserves / reserve funds with no historic financial activity for the past 3 years, and no forecasted financial activity in the capital forecast and long range financial plan shall be subject to a review to determine if the reserve / reserve fund should be closed.
- 11.1.3. The results of the review shall be reported in the year-end uncommitted reserve and reserve fund balance financial report to Council and shall include a list of actions taken / recommended actions (requiring authorization), subject to legislative restrictions on;
- Closure of those reserves and reserve funds that have accomplished their purpose;
  - Opportunities for consolidation;
  - The disposition of any remaining funds; and
  - Any necessary changes to policy.

**This Policy is hereby approved by Council Resolution #262-19 on this 23<sup>rd</sup> day of September, 2019.**

## 12. Schedule 1, Individual Reserve and Reserve Fund Policies

- Arena Reserve (program, discretionary)
- Asset Management Reserve Fund (asset management, discretionary)
- Building Permit Reserve Fund (program, obligatory)
- Contingency Reserve (stabilization, discretionary)
- Corporate Development Reserve (program, discretionary)
- Environmental Guide Reserve (program, discretionary)
- Federal Gas Tax Reserve Fund (asset management, obligatory)
- Growth Reserve Fund (growth, discretionary)
- Insurance Reserve Fund (stabilization, discretionary)
- Long Term Finance Reserve (one-time, discretionary)
- Marina Reserve (program, discretionary)
- Mayor's Community Development Fund (program, discretionary)
- Parking Reserve (program, discretionary)
- Parks Reserve Fund (program, obligatory)
- Tree Planting Reserve (program, discretionary)
- Town Property Reserve Fund (program, discretionary)
- Winter Control Reserve (stabilization, discretionary)
- Workplace Safety and Insurance Board Reserve (stabilization, discretionary)





# Town of Whitby Policy

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<b>Policy Title:</b>	Asset Management Reserve Fund
<b>Policy Number:</b>	F 040
<b>Reference:</b>	Council Resolution #313-13 and #262-19
<b>Date Approved:</b>	June 24, 2013
<b>Date Revised:</b>	September 23, 2019
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services, Financial Planning

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## Policy Statement

This is a policy governing the use and administration of the discretionary Asset Management Reserve Fund.

## Purpose

The purpose of the reserve fund is to provide a funding source for the asset management of existing Town of Whitby infrastructure and assets; including lifecycle replacement and repair that extends the life of the asset for PSAB purposes and / or includes capital expenses to fund activities to support the assets (i.e. inspection).

## Scope

This policy applies to the asset management reserve fund contributions included in the annual operating budget and the expenditures for asset management projects included in the capital budget.

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## 1. Definitions

- 1.1. Capital Acquisitions means the assets acquired / purchased / constructed by the Town of Whitby (fleet, equipment, sidewalks, roads etc.)
- 1.2. Capital Assumptions means the assets assumed by the Town of Whitby as a result of a subdivision assumption (roads, sidewalks, streetlights, storm water pond etc.). The assets constructed by a developer as part of the subdivision agreement become Town of Whitby assets and are included in the MAMP.
- 1.3. Capital Budget means the plan for expenditures and financing sources to complete capital projects or capital expenditures, approved in either an annual budget, in a report to Council or under the Capital Budget Monitoring and Control policy.
- 1.4. Capital Budget Monitoring and Control policy means the Capital Budget Monitoring and Control policy for the Town of Whitby.
- 1.5. Capital Expenditure is determined by the nature of the work that is undertaken; it usually is in excess of \$5,000 and does not specifically impact a single fixed asset. It includes (but is not limited to) studies, roads crack sealing program etc. It can occasionally be one-time in nature, but usually the expenditure has a benefit lasting more than one year.
- 1.6. Capital Forecast means the forecasted plan for expenditures and financing sources to complete capital projects or capital expenditures presented in the annual budget. Typically this forecast is nine years (capital budget and nine years capital forecast).
- 1.7. Capital Project means any expenditure incurred to acquire or improve land, buildings, engineering structures, and to purchase machinery and equipment. It includes vehicles, office furniture and software applications. Normally, it has a benefit lasting more than one year, and results in the acquisition or extension of the life of a fixed asset or the betterment of an existing asset.
- 1.8. Council means the Mayor and members of Council for the Town of Whitby.
- 1.9. MAMP means the Municipal Asset Management Plan for the Town of Whitby that is updated annually.
- 1.10. PSAB means the Public Sector Accounting Board
- 1.11. Treasurer means the employee designated as such by Council for the position. The Treasurer shall exercise all powers and duties of the Treasurer as set out in the Municipal Act.

## **2. Responsibilities**

- 2.1. The Treasurer or their designate has the authority to utilize the reserve fund as approved under section 3 of this policy and in addition will report annually on the shortfall status of the funding relative to the MAMP needs identified.

## **3. Utilization of Funds**

- 3.1. The reserve fund can be used for the capital project costs / capital expenditures associated with the asset management program within the Town of Whitby as specified in the purpose of this policy.
- 3.2. This reserve fund can also be used for the annual long term debt repayments associated with the asset management program with the Town of Whitby as specified in the purpose of this policy.
- 3.3. Usage of the reserve fund must be identified in the Council approved annual capital budget and forecast, in a subsequent report to Council or approved via the Capital Budget Management and Control policy and reported in financial report to Council.

## **4. Funding Sources**

- 4.1. The funding for this reserve fund comes from a taxed based contribution as identified in the annual operating budget. The Town of Whitby shall strive to work towards fully funding the 10 year average asset management requirement as identified in the MAMP.
  - 4.1.1. If the annual contribution is less than the average identified contribution, at a minimum, the town shall annually increase the contribution by a) an amount equal to (i) the sum of the prior year's audited growth related capital assumptions and capital acquisitions divided by the asset(s) useful life (ii) and inflation, or by b) an amount equal to 1% of the tax levy, whichever is greater.
- 4.2. As per the Capital Budget Monitoring and Control policy, any budget remaining for a closed capital project originally funded from the Asset Management Reserve Fund would be returned to the Asset Management Reserve Fund.
- 4.3. The annual interest allocated by Treasury to this reserve fund.

## **5. Reserve Fund Target Balance**

- 5.1. At minimum, the uncommitted reserve fund target balance cannot go below 10% of the annual tax based contribution.
- 5.2. At maximum, the reserve fund target level equal to the 25 year average annual MAMP requirement is recommended.

**This Policy is hereby approved by Council Resolution #262-19 on this 23<sup>rd</sup> day of September, 2019.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Federal Gas Tax Reserve Fund
<b>Policy Number:</b>	F 340
<b>Reference:</b>	Council Resolution #176-19
<b>Date Approved:</b>	May 27, 2019
<b>Date Revised:</b>	Not Applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

This is a policy governing the use and administration of the obligatory Federal Gas Tax reserve fund.

## Purpose

The purpose of the reserve fund is to provide a funding source for the eligible municipal infrastructure as identified in the Municipal Funding Agreement for the Transfer of Federal Gas Tax Funds (the Agreement).

## Scope

This policy applies to funds advanced and the use of funds under the Agreement within the Town of Whitby.

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## 1. Definitions

- 1.1. **Agreement** refers to the Municipal Funding Agreement for the Transfer of Federal Gas Tax Funds (or replacement) which is the signed agreement between the Association of Municipalities of Ontario (AMO) and the Town of Whitby containing a framework for the transfer of federal gas tax funds to provide stable, reliable and predictable funding for municipal infrastructure programs.
- 1.2. **Capital Budget Monitoring Policy** is a Council approved policy that stipulates the authorization levels for any in-year capital budget changes.
- 1.3. The **Funds** refers to the Town of Whitby's allocation of the Federal Gas Tax Funds which is transferred to the town semi-annually.
- 1.4. **Obligatory Reserve Funds** is a reserve fund created when senior government statute or agreement requires that revenue received for special purposes is segregated from the general revenues of the municipality. Obligatory reserve funds are to be used solely for the purpose prescribed for them by statute or agreement. Amounts collected in obligatory reserve funds are considered to be deferred revenue, as services have yet to be performed. These amounts will be recognized as revenue in the fiscal year the services are performed.

## 2. Responsibilities

- 2.1. The Commissioner of Corporate Services / Treasurer or delegate to:
  - Deposit the Funds on behalf of the Corporation in a dedicated reserve fund or other identified approved account/program as per the Agreement.
  - Utilize the reserve fund as proposed under section 3 of this policy.
  - Meet all reporting and deadlines in the Agreement (i.e. Annual Report).
  - Maintain all accounting principles and separate records as identified in the Agreement.
  - Maintain where appropriate and without limitation all insurance requirements as identified in the Agreement for all Eligible Projects.
- 2.2. The Town of Whitby has the responsibility of developing and implementing an Asset Management Plan and Outcomes Report demonstrating that Asset Management Plans are being used to guide infrastructure planning and investment decisions and how the Funds are being used to address priority projects as per section 8 in the Agreement.

### **3. Utilization of Funds**

- 3.1. As per section 6.6 of the Agreement, the Town of Whitby shall deposit the Funds in a dedicated reserve fund or other separate distinct interest bearing account or invest the Funds through the One Investment Program or any other eligible investment permitted by the Ontario Municipal Act, 2001 and shall retain the Funds in such a reserve fund account or investment until the Funds are expended or transferred in accordance with the Agreement. The Town of Whitby shall ensure that:
  - 3.1.1. Any investment of unexpended Funds will be in accordance with Ontario law and the Town's Investment policy; and,
  - 3.1.2. Any interest earned on Funds will only be applied to Eligible Expenditures for Eligible Projects as defined in the Agreement
- 3.2. The reserve fund shall only be used for costs as identified as eligible expenditures in respect of eligible project categories in the Agreement.
- 3.3. Assets purchased or constructed using the Funds must be for public use and benefit, if the asset is disposed of within five years, the Funds shall be re-invested in another infrastructure project and reported as per the Agreement.
- 3.4. Usage of the reserve fund must be identified in the Council approved annual budget or approved via the Capital Budget Monitoring Policy or through another approved Council report.
- 3.5. As per the Agreement, the reserve fund can be used in conjunction with other federal infrastructure programs (stacking); although the maximum allowable federal contribution limitation set out in any other federal infrastructure program agreement would apply.
- 3.6. As per the Agreement, the Town of Whitby has up to five years after the year the money was received to spend the Funds on an eligible municipal infrastructure project.

### **4. Funding Sources**

- 4.1. Transfers of Funds made from the Association of Municipalities Ontario (AMO) on behalf of the Federal Government as per the schedule of payout funds in the Agreement.
- 4.2. The annual interest allocated by Treasury to this reserve fund.
- 4.3. If applicable, investment income earned.

## **5. Reserve Fund Target Level**

- 5.1. At minimum, the reserve fund cannot go below \$0.00.
- 5.2. At maximum, the reserve cannot exceed five years of allocations under the Agreement.

**This Policy is hereby approved by Council Resolution #176-19 on this 27<sup>th</sup> day of May, 2019.**





# Town of Whitby Policy

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<b>Policy Title:</b>	Growth Reserve Fund
<b>Policy Number:</b>	F 050
<b>Reference:</b>	Council Resolution #313-13 and #262-19
<b>Date Approved:</b>	June 24, 2013
<b>Date Revised:</b>	September 23, 2019
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services, Financial Planning

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## Policy Statement

This is a policy governing the use and administration of the discretionary Growth Reserve Fund.

## Purpose

The purpose of the reserve fund is to provide a funding source for the Growth Related Projects of the Town of Whitby to maintain existing service levels as the Town's population increases.

## Scope

This policy applies to the Growth Reserve Fund contributions included in the annual operating budget and the expenditures for Growth Related Projects included in the Capital Budget and Forecast.

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## 1. Definitions

- 1.1. **Capital Budget** means the plan for expenditures and financing sources to complete Capital Projects or Capital Expenditures, approved in either an annual budget, in a report to Council or under the Capital Budget Monitoring and Control policy.
- 1.2. **Capital Expenditure** is determined by the nature of the work that is undertaken; it usually is in excess of \$5,000 and does not specifically impact a single fixed asset. It includes (but is not limited to) studies, roads crack sealing program etc. It can occasionally be one-time in nature, but usually the expenditure has a benefit lasting more than one year.
- 1.3. **Capital Forecast** means the forecasted plan for expenditures and financing sources to complete Capital Projects or Capital Expenditures presented in the annual budget. Typically this forecast is nine years (Capital Budget and nine years Capital Forecast).
- 1.4. **Capital Project** means any expenditure incurred to acquire or improve land, buildings, engineering structures, and to purchase machinery and equipment. It includes vehicles, office furniture and software applications. Normally, it has a benefit lasting more than one year, and results in the acquisition or extension of the life of a fixed asset or the betterment of an existing asset.
- 1.5. **Council** means the Mayor and members of Council for the Town of Whitby.
- 1.6. **Growth Plan** means all growth related studies undertaken by the municipality including but not limited to the Development Charge Background Study as identified in the Development Charges Act and the Community Benefits Strategy as identified in the Planning Act.
- 1.7. **Growth Related Project** means a Capital Project or Capital Expenditure required to plan for future growth in the Town of Whitby and / or maintain existing service levels as the Town's population grows.
- 1.8. **Treasurer** means the employee designated as such by Council for the position. The Treasurer shall exercise all powers and duties of the Treasurer as set out in the Municipal Act.

## 2. Responsibilities

- 2.1. The Treasurer or their designate has the authority to utilize the reserve fund as approved under section 3 of this policy.

## 3. Utilization of Funds

- 3.1. The reserve fund can be used for the Town's share of Capital Project costs and Capital Expenditures associated with the Growth Plan capital program(s) or other approved Growth Related Capital Project/Expenditure for the Town of Whitby as specified in the purpose of this policy.

- 3.2. The reserve fund can be used for the Town's share of annual long term debt repayments associated with the Growth Plan capital program(s) or other approved Growth Related Project for the Town of Whitby as specified in the purpose of this policy.
- 3.3. Usage of the reserve fund must be identified in the Council approved annual budget and forecast, in a subsequent report to Council or approved via the Capital Budget Management and Control policy and reported in financial report to Council.

#### **4. Funding Sources**

- 4.1. The funding for this reserve fund comes from a taxed based contribution as identified in the annual operating budget.
  - 4.1.1. During the annual budget process the Treasurer shall bring forward a recommendation based on the principle of long term financial sustainability to adjust the annual contribution based on the requirements identified in the Growth Plan, the requirements identified in the current Capital Budget and Forecast, Long Range Financial Plan and the current economic conditions.
  - 4.1.2. At a minimum, the annual contribution must equal the Town's growth related total annual long term debt repayment amount, including tax based debt, development charge based debt and community benefits charge based debt.
- 4.2. As per the Capital Budget Monitoring and Control policy, any budget remaining for a closed Capital Project /Capital Expenditure originally funded from the Growth Reserve Fund would be returned to the Growth Reserve Fund.
- 4.3. The annual interest allocated by Treasury to this reserve fund.

#### **5. Reserve Fund Target Balance**

- 5.1. The minimum uncommitted reserve fund target balance cannot go below \$0.
- 5.2. At maximum, the reserve fund target level equal to the Town of Whitby's total share of growth as identified in the Growth Plan.

#### **6. Related Documents**

- 6.1. Capital Budget Monitoring and Control Policy F 170
- 6.2. Reserve and Reserve Fund Policy

**This Policy is hereby approved by Council Resolution #262-19 on this 23<sup>rd</sup> day of September, 2019.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Arena Reserve
<b>Policy Number:</b>	F 380
<b>Reference:</b>	Council Resolution #176-19
<b>Date Approved:</b>	May 27, 2019
<b>Date Revised:</b>	Not Applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

This is a policy governing the use and administration of the discretionary Arena reserve.

## Purpose

The purpose of the reserve is to provide a funding source for the arena facility and equipment infrastructure within the Town of Whitby.

## Scope

This policy applies to collection and management of fees / contributions collected for arena infrastructure within the Town of Whitby.

## Index

1. Definitions	1
2. Responsibilities	2
3. Utilization of Funds	2
4. Funding Sources	2
5. Reserve Fund Target Level	2

## 1. Definitions

- 1.1. **Capital Budget Monitoring Policy** is a Council approved policy that stipulates the authorization levels for any in-year capital budget changes.
- 1.2. **Discretionary Reserves** are monies set aside by Council for a specific purpose and their funding sources and use is determined by Council.

- 1.3. **Quarterly Operating Projection** is a periodic report to Council that provides an operating budget projection of year-end results compared to the approved budget.

## **2. Responsibilities**

- 2.1. The Commissioner of Corporate Services / Treasurer or delegate has the authority to utilize the reserve fund as proposed under section 3 of this policy.

## **3. Utilization of Funds**

- 3.1. The reserve can be used for the capital costs associated with the lifecycle replacement or repair of arena facility or arena equipment infrastructure.
- 3.2. Usage of the reserve must be identified in the Council approved annual budget or approved via the Capital Budget Monitoring Policy or Quarterly Operating Projection Report.

## **4. Funding Sources**

- 4.1. This reserve will accumulate any facility surcharge fees charged through the rental process within the Town of Whitby.
- 4.2. If applicable, once completed the remaining budget for any arena related capital projects that utilized this funding source shall be released and the committed funding returned to the arena reserve.

## **5. Reserve Fund Target Level**

- 5.1. At minimum, the reserve fund cannot go below \$0.00.
- 5.2. At maximum, the reserve target level has not been established.

**This Policy is hereby approved by Council Resolution #176-19 on this 27<sup>th</sup> day of May, 2019.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Building Permit Reserve Fund
<b>Policy Number:</b>	F 310
<b>Reference:</b>	Ontario Building Code – Bill 124 and Council Resolution #295-18
<b>Date Approved:</b>	September 17, 2018
<b>Date Revised:</b>	Not Applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

The Town maintains a Building Permit Reserve Fund to accumulate building code enforcement related surpluses to fund and manage building code service delivery responsibilities.

## Purpose

The Building Code Act requires that fees collected are to be used to administer and enforce the Act. Surpluses cannot be used to fund other Town expenditures not related to the enforcement and administration of the building code, and similarly deficits should be funded from a reserve fund and not other Town revenues. As such the Building Permit Reserve Fund was established. This policy establishes the purpose of this obligatory reserve fund, its use, funding sources and target balance.

## Scope

This policy applies to the Town's delivery of building code administration and enforcement services.

## Index

1	Definitions	2
2	Responsibilities	2
3	Protocol	2

## **1 Definitions**

- 1.1** Direct costs are the actual annual operating costs of the resources related to the processing of building and related permit applications, the review of buildings, plans, conducting inspections and building related enforcement activities that are recorded within this operating unit.
- 1.2** Indirect costs include support and overhead directly related to the building permit process incurred in other departments as identified in the most recent building code act service delivery user fee study and subsequently adjusted for the Town's inflationary experience and reflected in the annual operating budget.
- 1.3** Surplus means at fiscal year end, the excess of building code revenues that exists over the direct and indirect building code costs.

## **2 Responsibilities**

### **2.1 Council to:**

- Approve the use of the Building Permit Reserve Fund
- Approve a loan from other Town sources of funding when the Building Permit Reserve Fund has an insufficient balance

### **2.2 Treasurer to:**

- Prepare an annual report outlining, as per the Ontario Building Code Act, the fees, direct and indirect costs of delivering services related to the administration and enforcement of the Building Code Act and the balance of the Building Permit Reserve Fund.
- Periodically undertake building code act service delivery user fee studies to assess building permit fees and adequacy/target balance of the building permit reserve fund.

## **3 Protocol**

### **3.1 Utilization of Funds**

- Municipalities are required to segregate fees generated through building code permits and restrict them for building code related purposes. Based on this, uses of the reserve fund are limited to:
  - Offset unfavourable revenue variances
  - Subsidize any negative year-end position

- Fund building code service delivery related capital budget projects, such as studies, technology, fleet and equipment etc.
- Repayment of any loans from other Town sources of funding

### **3.2 Funding Sources**

- From annual building code revenue surplus.

### **3.3 Target Balance**

- A maximum of 2.07 times the annual total building code costs (i.e. direct, indirect and capital costs).

**This Policy is hereby approved by Council Resolution #295-18 on this 17<sup>th</sup> day of September, 2018.**





# Town of Whitby Policy

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<b>Policy Title:</b>	Corporate Development Reserve
<b>Policy Number:</b>	F 400
<b>Reference:</b>	Council Resolution #262-19
<b>Date Approved:</b>	September 23, 2019
<b>Date Revised:</b>	N/A
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services, Financial Planning

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## Policy Statement

This is a policy governing the use and administration of the discretionary Corporate Development Reserve.

## Purpose

The purpose of the reserve is to provide a funding source for the strategic initiatives relating to the corporate development needs of the Town of Whitby.

## Scope

This policy applies to management of the funds reserved for corporate development needs as identified in the operating and capital budgets.

## Index

1. Definitions	2
2. Responsibilities	2
3. Utilization of Funds	2
4. Funding Sources	3
5. Reserve Target Balance	3

## **1. Definitions**

- 1.1. Capital Budget means the plan for expenditures and financing sources to complete capital projects or capital expenditures, approved in either an annual budget, in a report to Council or under the Capital Budget Monitoring and Control policy.
- 1.2. Capital Budget Monitoring and Control policy means the Capital Budget Monitoring and Control policy for the Town of Whitby.
- 1.3. Capital Expenditure is determined by the nature of the work that is undertaken; it usually is in excess of \$5,000 and does not specifically impact a single fixed asset. It includes (but is not limited to) studies, roads crack sealing program etc. It can occasionally be one-time in nature, but usually the expenditure has a benefit lasting more than one year.
- 1.4. Capital Forecast means the forecasted plan for expenditures and financing sources to complete capital projects or capital expenditures presented in the annual budget. Typically this forecast is nine years (capital budget and nine years capital forecast).
- 1.5. Capital Project means any expenditure incurred to acquire or improve land, buildings, engineering structures, and to purchase machinery and equipment. It includes vehicles, office furniture and software applications. Normally, it has a benefit lasting more than one year, and results in the acquisition or extension of the life of a fixed asset or the betterment of an existing asset.
- 1.6. Council means the Mayor and members of Council for the Town of Whitby.
- 1.7. Treasurer means the employee designated as such by Council for the position. The Treasurer shall exercise all powers and duties of the Treasurer as set out in the Municipal Act.

## **2. Responsibilities**

- 2.1. The Treasurer or their designate has the authority to utilize the reserve as approved under section 3 of this policy.

## **3. Utilization of Funds**

- 3.1. The reserve can be used to fund the capital projects / expenditures related to corporate development strategic initiatives. Projects can include (but are not limited to) corporate strategic plans and administrative studies for human resources, administrative facility needs and organizational design.

- 3.2. The reserve can also be used to fund the operating expenditures related to the corporate development strategic initiatives.
- 3.3. Usage of the reserve must be identified in the Council approved annual operating budget, the annual capital budget and forecast, in a subsequent report to Council or approved via the Capital Budget Management and Control policy and reported in financial report to Council.

#### **4. Funding Sources**

- 4.1. There is no current ongoing contribution to this reserve beyond the Operating Surplus Disposition policy (if applicable).
- 4.2. Council can choose to make a tax based contribution during the annual budget approval process.
- 4.3. The Treasurer can bring forward a report for Council's consideration recommending a reserve transfer into this reserve.
- 4.4. As per the Capital Budget Monitoring and Control policy, any budget remaining from a closed capital project originally funded from the Corporate Development reserve would be returned to the Corporate Development reserve.

#### **5. Reserve Target Balance**

- 5.1. The minimum uncommitted reserve target balance is \$300,000.
- 5.2. The maximum uncommitted reserve target balance has not been established.

**This Policy is hereby approved by Council Resolution #262-19 on this 23<sup>rd</sup> day of September, 2019.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Environmental Guide Reserve
<b>Policy Number:</b>	F 320
<b>Reference:</b>	Council Resolution #300-18
<b>Date Approved:</b>	September 17, 2018
<b>Date Revised:</b>	Not Applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

This is a policy governing the use and administration of the discretionary Environmental Guide reserve.

## Purpose

The purpose of the reserve is to provide a funding source for the design, printing and distribution of environmental guides within the Town of Whitby.

## Scope

This policy applies to the collection and management of fees collected for environmental guides within the Town of Whitby.

## Index

1	Definitions	1
2	Responsibilities	2
3	Utilization of Funds	2
4	Funding Sources	2
5	Reserve Target Level	2

## 1 Definitions

- 1.1 Capital Budget Monitoring Policy** is a Council approved policy that stipulates the authorization levels for any in-year capital budget changes.
- 1.2 Discretionary Reserves** are monies set aside by Council for a specific purpose and their funding sources and use is determined solely by Council.

- 1.3 **Quarterly Operating Projection** is a periodic report to Council that provides an operating budget projection of year-end results compared to the approved budget.

## **2 Responsibilities**

- 2.1 The Commissioner of Corporate Services / Treasurer or delegate has the authority to utilize the reserve as approved under section 3.2 of this policy.

## **3 Utilization of Funds**

- 3.1 The reserve can be used for the Operating and Capital costs associated with environmental guides within the Town of Whitby as specified in the purpose of this policy.
- 3.2 Usage of the reserve must be identified in the Council approved annual budget or approved via the Capital Budget Monitoring Policy or Quarterly Operating Projection report.

## **4 Funding Sources**

- 4.1 The initial funding source for the reserve is a transfer from individual Future Specified accounts collected through the planning application process for environmental guides.
- 4.2 This reserve will accumulate any fees charged through the planning application process for environmental guides within the Town of Whitby.

## **5 Reserve Target Level**

- 5.1 At minimum, the reserve target level cannot go below \$0.00.
- 5.2 A maximum, the reserve target level has not been established.

**This Policy is hereby approved by Council Resolution #300-18 on this 17<sup>th</sup> day of September, 2018.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Marina Reserve Fund
<b>Policy Number:</b>	F 370
<b>Reference:</b>	Council Resolution #176-19
<b>Date Approved:</b>	May 27, 2019
<b>Date Revised:</b>	Not Applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

This is a policy governing the use and administration of the discretionary Marina reserve fund.

## Purpose

The purpose of the reserve is to provide a funding source for the infrastructure related to the Port Whitby Marina & harbour.

## Scope

This policy applies to the disposition of the operating budget surplus (if applicable) for the Port Whitby Marina.

## Index

1. Definitions	1
2. Responsibilities	2
3. Utilization of Funds	2
4. Funding Sources	2
5. Reserve Fund Target Level	2

## 1. Definitions

- 1.1. **Capital Budget Monitoring Policy** is a Council approved policy that stipulates the authorization levels for any in-year capital budget changes.

- 1.2. **Discretionary Reserve Funds** are monies set aside by Council for a specific purpose and their funding sources and use is determined by Council.
- 1.3. **Quarterly Operating Projection** is a periodic report to Council that provides an operating budget projection of year-end results compared to the approved budget.

## **2. Responsibilities**

- 2.1. The Commissioner of Corporate Services / Treasurer or delegate has the authority to utilize the reserve fund as proposed under section 3 of this policy.

## **3. Utilization of Funds**

- 3.1. The reserve fund can be used for the capital costs associated with the Port Whitby Marina and harbour as specified in the purpose of this policy.
- 3.2. The reserve fund can be used for the annual long term debt repayment for any Port Whitby Marina or harbour related infrastructure projects.
- 3.3. Usage of the reserve fund must be identified in the Council approved annual budget or approved via the Capital Budget Monitoring Policy or Quarterly Operating Projection Report.

## **4. Funding Sources**

- 4.1. If applicable, the annual operating surplus from the Port Whitby Marina shall be allocated to this reserve fund
- 4.2. If applicable, once completed the remaining budget for any marina or harbour related capital projects shall be released and the committed funding returned to the marina reserve fund;
- 4.3. The annual interest allocated by Treasury to this reserve fund.

## **5. Reserve Fund Target Level**

- 5.1. At minimum, the reserve fund cannot go below \$0.00.
- 5.2. At maximum, the reserve target level has not been established.

**This Policy is hereby approved by Council Resolution #176-19 on this 27<sup>th</sup> day of May, 2019.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Mayor's Community Development Fund and Performing Arts Community Development Fund
<b>Policy Number:</b>	F 070
<b>Reference:</b>	Council Resolution #336-15 and #69-16
<b>Date Originated:</b>	June 29, 2015
<b>Date Revised:</b>	February 13, 2018
<b>Review Date:</b>	As required
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Commissioner of Community and Marketing Services

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## Policy Statement

The Mayor's Community Development Fund and Performing Arts Community Development Fund provide financial assistance for community groups and individuals within Whitby to help them undertake initiatives that will benefit the community.

## Purpose

To ensure the proceeds from the Mayor's Community Development Fund and Performing Arts Community Development Fund are allocated in a fair and transparent manner to community based organizations or individuals.

## Scope

This policy applies to organizations applying for community grants from the Mayor's Community Development Fund and Performing Arts Community Development Fund.

## Index

1	Definitions	2
2	Responsibilities	3
3	Policy Requirements	3



## 1 Definitions

- 1.1 **Annual Report** means an annual report submitted to Council identifying the use of the funds, the number of applicants, who receive funding in any one year and the benefit to the community from the grants. It will also identify any suggestions for changes in the process that Council should consider.
- 1.2 **Criteria** is used to evaluate grant applications and make recommendations for grant eligibility based on how the project will benefit the community (scale, inclusivity, direct and indirect benefits), soundness of business plan (including resources, own funds and fundraising), the importance of the Town's contribution, and how the success of the project will be determined.
- 1.3 **MCDF Lead Grants** are causes or organizations identified as the primary beneficiary of the Mayor's Golf Tournament and Mayor's Fundraiser through grant funding of up to 50% of the funds raised to support a major community initiative (capital or program) benefiting the community.
- 1.4 **MCDF Community Grants** are eligible grants of up to \$5,000 to support community groups for specific initiatives that promote inclusiveness and a broad community benefit through:
- Capital initiatives benefiting the community;
  - Community special events;
  - Funding for initiatives or programs; and,
  - Limited support for individuals or groups in special circumstances.

An applicant may apply more than once for a grant.

- 1.5 **PACDF Community Grants** are eligible grants of up to \$5,000 to support performing arts in Whitby. Grants can be provided to performing arts groups, organizations or individuals for programs, events, initiatives and projects, including capital projects. An applicant may apply more than once for a grant. On special circumstances a grant may be provided up to \$25,000.
- 1.6 **Grants Review Committee** is an independent committee of Council, operating and appointed in accordance with its Council approved Terms of Reference, and delegated authority to review and award Grants in accordance with this policy.
- 1.7 **Mayor's Community Development Fund** is a reserve established from the net proceeds raised from the Mayor's Golf Tournament, Mayor's Fundraiser or other external revenue sources.

- 1.8 Performing Arts Community Development Fund** is a Town reserve consisting of the net proceeds from the 2008-2012 Mayor's Galas to support performing arts programs, events, initiatives and projects in Whitby. Additional funds may be allocated towards the Performing Arts Community Development Fund at Council's direction.

## **2 Responsibilities**

- 2.1** Council shall approve members of the Grants Review Committee and consider recommendations for changes to the grant process as submitted by the Grants Review Committee.
- 2.2** Community and Marketing Services Department to promote Grant opportunities in coordination with the Communications Division.
- 2.3** The Grants Review Committee will review applications and award grants based on the grant criteria and available funds in the Mayor's Community Development Fund and Performing Arts Community Development Fund. All decisions of the Grants Review Committee will be final. The Grants Review Committee shall submit an annual report to Council.

## **3 Policy Requirements**

- 3.1 Mayor's Community Development Fund Grants**
- a) The Mayor's Community Development Fund utilizes funding from the net proceeds from the Mayor's Golf Tournament and Mayor's Fundraiser.
  - b) The Mayor's Community Development Fund supports lead causes or charities plus provides funding for initiatives benefiting the Whitby community, capital projects, community events and support for Whitby residents in special circumstances.
  - c) The Mayor's Community Development Fund provides an ongoing annual grant of \$3,000 to the Brooklin Royal Canadian Legion Branch 152 and \$3,000 to the Whitby Royal Canadian Legion Branch 112 to support community events including their New Year's Levies and Remembrance Day Ceremonies as approved through Council resolution #16-18.
  - d) Lead Grants provide an opportunity for community agencies that require substantial funding for an initiative providing broad community benefit to Whitby and/or providing a benefit that may extend beyond the borders of Whitby.

- e) A minimum of two Lead Grants will be selected annually. One Lead Grant will be eligible for up to 50% of the funds raised by the Mayor's Golf Tournament and the other Lead Grant will be eligible for up to 50% of the funds raised by the Mayor's Fundraiser. Additional Lead Grants may be selected at the discretion of the Grants Review Committee based on eligible funds available.
- f) Lead Grant Applications will be received until the end of March for the Mayor's Golf Tournament and until the end of October for the Mayor's Fundraiser.
- g) The determination of the Lead Grants will be completed by the end of May for the Mayor's Golf Tournament and by the end of December for the Mayor's Fundraiser.
- h) The Lead Grants will be communicated as part of the Mayor's Golf Tournament and Mayor's Fundraiser so that the public and participants understand what organizations benefit from a significant portion of the funds raised during the events.
- i) The remaining funds will be used to provide Community Grants of up to \$5,000 to eligible applicants as determined by the Grants Review Committee.

### **3.2 Performing Arts Community Development Fund Grants**

- a) The Mayor will be excluded from discussions related to PACDF Community Grants.
- b) The Performing Arts Community Development Fund utilizes net proceeds from the 2008 – 2012 Mayor's Galas.
- c) The Performing Arts Community Development Fund supports Whitby based community groups, organizations with a presence in Whitby and residents for performing arts programs, events, initiatives and projects.
- d) Funding up to \$5,000 will be available to eligible applicants as determined by the Grants Review Committee.
- e) Funding may be available for exceptional performing arts programs, events, projects or initiatives, including capital, up to \$25,000 to eligible applicants as determined by the Grants Review Committee.
- f) Once the available funds in the Performing Arts Community Development Fund are fully dispersed, grant applications will no longer be received.

### 3.3 Eligible Grant Recipients

- a) Whitby based community groups and not for profit organizations with a presence in Whitby, or Whitby residents in special circumstances.
- b) Organizations already receiving funding from the Town of Whitby for a specific purpose may be eligible for community grant funding for the same purpose, but given low priority.
- c) Groups receiving funding from the Town of Whitby can qualify to access Grants for other initiatives not already funded by the Town based on the relative merit of the initiative.

### 3.4 Applications

- a) The Mayor's Community Development Fund and Performing Arts Community Development Fund support innovative projects and initiatives that provide direct and indirect benefit to Whitby residents. The fund does not focus on providing funding for operating expenses of a community organization or charity.
- b) Organizations or individuals seeking financial assistance must submit an application to the Town of Whitby as outlined in the Mayor's Community Development Fund and Performing Arts Community Development Fund Procedure.
- c) The Grant application process and evaluating criteria shall be followed in accordance with the Mayor's Community Development Fund and Performing Arts Community Development Fund Procedure.

### 3.5 Reporting and Transparency

- a) The annual report submitted by the Grants Review Committee shall include the number and nature of applicants, the distribution of funds, who received funding in any one year, the purpose of the grant, and the benefit to the community from the grant.
- b) It will also identify any suggestions for changes in the process that Council should consider. Any changes would require Council approval.
- c) The annual report will be published on the Town's website each year.
- d) Unused amounts in the Mayor's Community Development Fund and the Performing Arts Community Development Fund at the end of each year will be carried over to the next year.

**This Policy is hereby approved by Council Resolution #336-15 and 69-16 on this 8<sup>th</sup> day of February, 2016.**

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Policy Title: Mayor's Community Development Fund and Performing Arts  
Community Development Fund

Policy Number: F 070

Page 5 of 5



# Town of Whitby Policy

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<b>Policy Title:</b>	Parking Reserve Fund
<b>Policy Number:</b>	F 360
<b>Reference:</b>	Council Resolution #176-19
<b>Date Approved:</b>	May 27, 2019
<b>Date Revised:</b>	Not Applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

This is a policy governing the use and administration of the discretionary Parking reserve fund.

## Purpose

The purpose of the reserve is to provide a funding source for the public parking related infrastructure and parking enforcement in the Town of Whitby.

## Scope

This policy applies to the collections and management of fees / contributions collected for parking cash in lieu provisions within the Town of Whitby and the disposition of the operating budget surplus (if applicable) for the Parking Enforcement division.

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1. Definitions	1
2. Responsibilities	2
3. Utilization of Funds	2
4. Funding Sources	2
5. Reserve Fund Target Level	2

## 1. Definitions

- 1.1. **Capital Budget Monitoring Policy** is a Council approved policy that stipulates the authorization levels for any in-year capital budget changes.

- 1.2. **Discretionary Reserve Funds** are monies set aside by Council for a specific purpose and their funding sources and use is determined by Council.
- 1.3. **Quarterly Operating Projection** is a periodic report to Council that provides an operating budget projection of year-end results compared to the approved budget.

## **2. Responsibilities**

- 2.1. The Commissioner of Corporate Services / Treasurer or delegate has the authority to utilize the reserve fund as proposed under section 3 of this policy.

## **3. Utilization of Funds**

- 3.1. The reserve fund can be used for the capital costs associated with public parking related infrastructure or parking enforcement infrastructure as specified in the purpose of this policy.
- 3.2. The reserve fund can be used for the annual long term debt repayment for any public parking related infrastructure projects.
- 3.3. Usage of the reserve fund must be identified in the Council approved annual budget or approved via the Capital Budget Monitoring Policy or Quarterly Operating Projection Report.

## **4. Funding Sources**

- 4.1. This reserve will accumulate any fees charges through the planning application process for parking cash-in lieu within the Town of Whitby.
- 4.2. If applicable, the annual operating surplus from the Parking Enforcement division shall be allocated to this reserve fund.
- 4.3. The annual interest allocated by Treasury to this reserve fund.

## **5. Reserve Fund Target Level**

- 5.1. At minimum, the reserve fund cannot go below \$0.00.
- 5.2. At maximum, the reserve target level has not been established.

**This Policy is hereby approved by Council Resolution #176-19 on this 27<sup>th</sup> day of May, 2019.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Parks Reserve Fund
<b>Policy Number:</b>	F 350
<b>Reference:</b>	Council Resolution #176-19
<b>Date Approved:</b>	May 27, 2019
<b>Date Revised:</b>	Not Applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

This is a policy governing the use and administration of the obligatory Parks reserve fund.

## Purpose

The purpose of the reserve fund is to provide a funding source for the eligible municipal infrastructure as identified in the Planning Act (the Act).

## Scope

This policy applies to the management of fees / contributions collected for parks cash in lieu provisions and usage of those funds within the Town of Whitby.

## Index

1. Definitions	1
2. Responsibilities	2
3. Utilization of Funds	2
4. Funding Sources	2
5. Reserve Fund Target Level	2

## 1. Definitions

- 1.1. The **Act** refers to the Planning Act R.S.O. 1990.
- 1.2. **Capital Budget Monitoring Policy** is a Council approved policy that stipulates the authorization levels for any in-year capital budget changes.

- 1.3. **Obligatory Reserve Funds** is a reserve fund created when senior government statute or agreement requires that revenue received for special purposes is segregated from the general revenues of the municipality. Obligatory reserve funds are to be used solely for the purpose prescribed for them by statute or agreement. Amounts collected in obligatory reserve funds are considered to be deferred revenue, as services have yet to be performed. These amounts will be recognized as revenue in the fiscal year the services are performed.

## **2. Responsibilities**

- 2.1. The Commissioner of Corporate Services / Treasurer will transfer all funds received under subsections 6, 6.0.1 and 14 of the Act and all money received on the sale of land under subsection 5 of the Act, less any amount spent by the municipality out of its general funds in respect of the land, into a special account (reference the Act subsection 42.15).
- 2.2. The Commissioner of Corporate Services / Treasurer or delegate has the authority to utilize the reserve fund as proposed under section 3 of this policy.

## **3. Utilization of Funds**

- 3.1. The reserve fund shall only be used for the acquisition of land to be used for park and other public recreational purposes, including the erection, improvement or repair of buildings and the acquisition of machinery for park or other public recreational purposes (reference the Act subsection 42.15).
- 3.2. Usage of the reserve fund must be identified in the Council approved annual budget or approved via the Capital Budget Monitoring Policy or another Council approved report.

## **4. Funding Sources**

- 4.1. This reserve fund will accumulate any fee charged through the planning application process for parks cash-in lieu received under subsections 6, 6.0.1 and 14 of the Act within the Town of Whitby.
- 4.2. The annual interest allocated by Treasury to this reserve fund.

## **5. Reserve Fund Target Level**

- 5.1. At minimum, the reserve fund cannot go below \$0.00.
- 5.2. At maximum, the reserve target level has not been established.



**This Policy is hereby approved by Council Resolution #176-19 on this 27<sup>th</sup> day of May, 2019.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Tree Planting Reserve
<b>Policy Number:</b>	F 330
<b>Reference:</b>	Council Resolution #300-18
<b>Date Approved:</b>	September 17, 2018
<b>Date Revised:</b>	Not Applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

This is a policy governing the use and administration of the discretionary Tree Planting reserve.

## Purpose

The purpose of the reserve is to provide a funding source for the planting of additional trees, or the replacement of existing trees due to disease and other natural causes, on Town of Whitby property or on public roads right-of-way.

## Scope

This policy applies to the collection and management of fees / contributions collected for tree planting provisions at non-specific locations within the Town of Whitby.

## Index

1	Definitions	1
2	Responsibilities	2
3	Utilization of Funds	2
4	Funding Sources	2
5	Reserve Target Level	2

## 1 Definitions

- 1.1 **Capital Budget Monitoring Policy** is a Council approved policy that stipulates the authorization levels for any in-year capital budget changes.

- 1.2 **Discretionary Reserves** are monies set aside by Council for a specific purpose and their funding sources and use is determined solely by Council.
- 1.3 **Quarterly Operating Projection** is a periodic report to Council that provides an operating budget projection of year-end results compared to the approved budget.

## 2 Responsibilities

- 2.1 The Commissioner of Corporate Services / Treasurer or delegate has the authority to utilize the reserve as approved under section 3.2 of this policy.

## 3 Utilization of Funds

- 3.1 The reserve can be used for the Operating and Capital costs associated with tree planting within the Town of Whitby as specified in the purpose of this policy.
- 3.2 Usage of the reserve must be identified in the Council approved annual budget or approved via the Capital Budget Monitoring Policy or Quarterly Operating Projection report.

## 4 Funding Sources

- 4.1 The initial funding source for the reserve is a transfer from individual Future Specified accounts collected through the planning application process. These accounts are for either general tree planting within the Town of Whitby; or accounts for planting in a specific area where the tree planting work has been completed and funded by other tax based sources.
- 4.2 This reserve will accumulate any fees charged through the planning application process for tree planting at non-specific locations within the Town of Whitby; or the remaining balance of any future specified accounts for tree planting at specific locations within the Town of Whitby after the tree planting has been completed.

## 5 Reserve Target Level

- 5.1 At minimum, the reserve target level cannot go below \$0.00.
- 5.2 A maximum, the reserve target level has not been established.

**This Policy is hereby approved by Council Resolution #300-18 on this 17<sup>th</sup> day of September, 2018.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Town Property Reserve Fund
<b>Policy Number:</b>	F 300
<b>Reference:</b>	Council Resolution #302-18
<b>Date Approved:</b>	September 17, 2018
<b>Date Revised:</b>	Not Applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

This is a policy governing the use and administration of the discretionary Town Property Reserve Fund.

## Purpose

The purpose of the reserve fund is to hold land sale proceeds and provide a funding source for the costs associated with the acquisition and disposition of land purchases / sales.

## Scope

This policy applies to the revenue and/or costs associated with the sale or purchase of land by the Town of Whitby.

## Index

1	Definitions	1
2	Responsibilities	2
3	Utilization of Funds	2
4	Funding Sources	2
5	Reserve Fund Target Level	2

## 1 Definitions

- 1.1 **Capital Budget Monitoring Policy** is a Council approved policy that stipulates the authorization levels for any in-year capital budget changes.

- 1.2 **Discretionary Reserve Funds** are monies set aside by Council for a specific purpose and their funding sources and use is determined solely by Council.
- 1.3 **Land Sale Proceeds** are the monies the Town receives from the sale of land.
- 1.4 **Land Sale / Purchase Costs** includes costs associated with investigating potential lands for sale or purchase (such as but not limited to: land testing, appraisals, surveys, etc.,) and sale or purchase transaction related costs (such as but not limited to: legal fees, advertising, real estate fees and other transaction related disbursements, e.g. land transfer tax etc.).

## **2 Responsibilities**

- 2.1 The Commissioner of Corporate Services / Treasurer or delegate has the authority to utilize the reserve fund as approved under section 3.2 of this policy.

## **3 Utilization of Funds**

- 3.1 The reserve fund can be used for the costs associated the sale or purchase of land by the Town of Whitby as specified in the purpose of this policy.
- 3.2 Usage of the reserve fund must be identified in the Council approved annual budget or approved via the Capital Budget Monitoring Policy.

## **4 Funding Sources**

- 4.1 The land sale proceeds from the sale of Town owned land.
- 4.2 Other contributions as approved by Council.
- 4.3 Interest earned on the reserve fund.

## **5 Reserve Fund Target Level**

- 5.1 At minimum, the reserve fund target level cannot go below \$0.00.
- 5.2 A maximum, the reserve fund target level has not been established.

**This Policy is hereby approved by Council Resolution #302-18 on this 17<sup>th</sup> day of September, 2018.**



# Town of Whitby Policy

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<b>Policy Title:</b>	Long Term Finance Reserve
<b>Policy Number:</b>	F 030
<b>Reference:</b>	Council Resolution #313-13 and #262-19
<b>Date Approved:</b>	June 24, 2013
<b>Date Revised:</b>	September 23, 2019
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services, Financial Planning

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## Policy Statement

This is a policy governing the use and administration of the discretionary Long Term Finance Reserve also called the One-Time Reserve.

## Purpose

The purpose of the reserve is to provide a funding source for the one-time needs of the Town of Whitby and any strategic initiatives or community enhancements undertaken by the town.

## Scope

This policy applies to management of the funds reserved for one-time expenses as identified in the operating and capital budgets and the capital costs associated with any strategic initiatives or community enhancements.

## Index

1. Definitions	2
2. Responsibilities	2
3. Utilization of Funds	2
4. Funding Sources	3
5. Reserve Target Balance	3

## **1. Definitions**

- 1.1. Capital Budget means the plan for expenditures and financing sources to complete capital projects or capital expenditures, approved in either an annual budget, in a report to Council or under the Capital Budget Monitoring and Control policy.
- 1.2. Capital Budget Monitoring and Control policy means the Capital Budget Monitoring and Control policy for the Town of Whitby.
- 1.3. Capital Expenditure is determined by the nature of the work that is undertaken; it usually is in excess of \$5,000 and does not specifically impact a single fixed asset. It includes (but is not limited to) studies, roads crack sealing program etc. It can occasionally be one-time in nature, but usually the expenditure has a benefit lasting more than one year.
- 1.4. Capital Forecast means the forecasted plan for expenditures and financing sources to complete capital projects or capital expenditures presented in the annual budget. Typically this forecast is nine years (capital budget and nine years capital forecast).
- 1.5. Capital Project means any expenditure incurred to acquire or improve land, buildings, engineering structures, and to purchase machinery and equipment. It includes vehicles, office furniture and software applications. Normally, it has a benefit lasting more than one year, and results in the acquisition or extension of the life of a fixed asset or the betterment of an existing asset.
- 1.6. Council means the Mayor and members of Council for the Town of Whitby.
- 1.7. Disposition of Operating Surplus Policy means the Disposition of Operating Surplus Policy for the Town of Whitby.
- 1.8. One-Time Reserve means the Long Term Finance Reserve.
- 1.9. Treasurer means the employee designated as such by Council for the position. The Treasurer shall exercise all powers and duties of the Treasurer as set out in the Municipal Act.

## **2. Responsibilities**

- 2.1. The Treasurer or their designate has the authority to utilize the reserve fund as approved under section 3 of this policy.

## **3. Utilization of Funds**

- 3.1. The reserve fund can be used for the one-time (non-recurring) operating costs.

- 3.2. The reserve fund can be used to finance the capital project costs / expenditures associated with any strategic initiatives / community enhancements undertaken by the town.
- 3.3. The reserve fund can be used to finance any long term debt repayments as approved by Council.
- 3.4. The reserve fund can be used to pre-commit future liability commitments to mitigate uncertainty of future funding streams.
- 3.5. Usage of the reserve fund must be identified in the Council approved annual budget and capital forecast, in a subsequent report to Council or approved via the Capital Budget Management and Control policy and reported in financial report to Council.

#### **4. Funding Sources**

- 4.1. The current funding for this reserve fund comes from any operating surplus allocated under the Disposition of Operating Surplus Policy (if applicable).
- 4.2. Council can choose to make a tax based contribution during the annual budget approval process.
- 4.3. As per the Capital Budget Monitoring and Control policy, any budget remaining from a closed capital project originally funded from the One-Time Reserve would be returned to the One-Time Reserve.

#### **5. Reserve Target Balance**

- 5.1. The minimum uncommitted reserve fund target balance is \$500,000.
- 5.2. The maximum reserve fund target level has not been established.

**This Policy is hereby approved by Council Resolution #262-19 on this 23<sup>rd</sup> day of September, 2019.**





# Town of Whitby Policy

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<b>Policy Title:</b>	Contingency Reserves
<b>Policy Number:</b>	F 020
<b>Reference:</b>	Council Resolution #313-13
<b>Date Originated:</b>	June 24, 2013
<b>Date Revised:</b>	Not applicable
<b>Review Date:</b>	Not applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

The Town shall strive to establish and maintain adequate Contingency Reserves and Reserve Funds so as to provide a source of funding to offset extraordinary and unforeseen expenditures, one-time expenditures or unplanned revenue shortfalls.

## Purpose

The purpose of this policy is to describe the nature, use and funding sources for the Town's Contingency Reserves, and to set out the target balances required to maintain a prudent level of financial resources for these reserves.

## Index

1	Definitions	2
2	Responsibilities	2
3	Protocol	2

## 1 Definitions

- 1.1 **Operating Deficit** means the net shortfall that exists at a fiscal year end when expenditures are greater than had been budgeted for, and/or revenues are less than had been budgeted for.

## 2 Responsibilities

2.1 Council to:

- Approve the use of any of the Contingency Reserves.

2.2 Treasurer to:

- Evaluate the overall adequacy of the contingency reserves category and report to Council during annual budget deliberations.
- In the event that use of the funds is required to prevent a projected operating deficit, the planned use of contingency reserves shall be included in the quarterly forecast report to Council.

## 3 Protocol

3.1 The Town's Contingency Reserves and Reserve Funds are comprised of the following:

- General Contingency Reserve – funds from this reserve are available to finance expenditures that are due to external factors not anticipated in the annual budget. Specifically, this includes such items as unbudgeted weather related event costs (e.g. windstorms, flooding), legal costs and assessment appeals and other extraordinary and unforeseen expenditures, one-time expenditures or unplanned revenue shortfalls. The funding source for this reserve is dependent upon the Disposition of Operating Surplus Policy.
- Bad Debt Allowance Reserve – established to fund unexpected bad debts that result from uncollectable receivables. There is currently no ongoing funding source. Any required funding would be identified through the disposition of the operating surplus.
- Winter Control Reserve – this discretionary reserve was established to fund unbudgeted winter control expenditures that may arise as a result of unexpected winter events. The funding source for this reserve is dependent upon the Operating Surplus Disposition Policy.
- Insurance Reserve Fund – this discretionary reserve was established in order to finance insurance claims and other insurance related expenditures in excess of annual budget amounts. Funds are drawn/contributed from/to this reserve fund when the Town experiences insured losses greater/less than the annual budgeted amount. The use and funding source for this reserve is dependent upon the Insurance Reserve Fund Policy.

### 3.2 Target Balance for the Contingency Reserve Category

The target is based on an overall contingency reserve category balance (i.e. the target balance when all of the above contingency reserves and reserve funds are combined). The consolidated target is a minimum of 5% and maximum of 10% of gross expenditures.

*This Policy is hereby approved by Council Resolution #313-13 on this 24<sup>th</sup> day of June, 2013.*



# Town of Whitby Policy

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<b>Policy Title:</b>	Insurance Reserve Fund
<b>Policy Number:</b>	F 160
<b>Reference:</b>	Municipal Act, Council Resolution #263-10
<b>Date Originated:</b>	September 7, 2010
<b>Date Revised:</b>	Not applicable
<b>Review Date:</b>	September 7, 2015
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

The Town of Whitby shall strive to maintain an Insurance Reserve Fund as part of the Stabilization category of reserve and reserve funds so as to provide a source of funding for insurance claims and other insurance related expenditures in excess of annual budget amounts.

## Purpose

The purpose of this policy is to define the approved use of the Insurance Reserve Fund and to establish a source of funding.

## Scope

This policy applies only to the Town of Whitby and shall not be applied to its committees, enterprises and outside boards, commissions & agencies for which Council is required to approve annual budget estimates or levels.

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3	Responsibilities	2

## 1 Definitions

- 1.1 Claims related expenditures** – includes expenses related to claims for investigations, expert advice, outside legal counsel, adjusting services and any settlements or awards.

## 2 Procedure

### 2.1 Utilization of Funds

The monies held in the reserve fund shall be used for the purposes of:

- a) Funding expenditures within the deductibles of the Town's insurance policies that are in excess of the annual budgeted deductible expense.
- b) Funding claims related expenditures in excess of the Town's insurance policies.
- c) Funding amounts authorized as per the Town's Indemnification by-law.
- d) Funding the cost of actuarial reviews of reserve fund levels as required from time to time.
- e) Funding unanticipated premium increases which are excessive to normal market conditions.
- f) Funding of additional insurance-related expenditures as approved by Council.

### 2.2 Funding Sources

The funding sources for this reserve fund include:

- a) Any unexpended insurance deductible expense as at year end.
- b) Any insurance premium savings as a result of increasing deductible levels.
- c) Contributions from the operating budget.
- d) Occasional third party recoveries/settlements.
- e) Any dividend payment from the Durham Municipal Insurance Pool.

### 2.3 Target Balance

To be determined.

### 2.4 Annual Reporting

The Treasurer shall report to Council the actual year-end balance in the Insurance Reserve Fund each year as part of the insured claims report.

## 3 Responsibilities

### 3.1 Council to:

- a) Approve the Insurance Reserve Fund Policy.
- b) Approve amendments to the Insurance Reserve Fund Policy.

c) Support the Insurance Reserve Fund Policy.

**3.2** Chief Administrative Officer to:

a) Support the Insurance Reserve Fund Policy.

**3.3** Director of Corporate Services/Treasurer to:

a) Support the Insurance Reserve Fund Policy.

b) Recommend and prepare any necessary amendments to the Policy.

c) Be responsible for collecting concerns or complaints relating to this Policy.

**3.4** Also refer to the responsibilities section of the Operating Budget Process, F 070.

*This Policy is hereby approved by Council Resolution #263-10 on this 7<sup>th</sup> day of September, 2010.*



# Town of Whitby Policy

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<b>Policy Title:</b>	Winter Control Reserve
<b>Policy Number:</b>	F 060
<b>Reference:</b>	Council Resolution #377-13
<b>Date Originated:</b>	September 16, 2013
<b>Date Revised:</b>	Not applicable
<b>Review Date:</b>	Not applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

The Town shall strive to establish and maintain a Winter Control Reserve so as to provide a source of funding to offset greater than budgeted winter control costs.

## Purpose

The purpose of this policy is to describe the nature, use, funding sources and target balance for the Winter Control Reserve.

## Index

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## 1 Definitions

- 1.1 Fixed Cost** means costs that do not increase or decrease in the short term irrespective of changes in activity levels of the operation. In the case of winter control this includes wage and benefit related costs (not including overtime) and the base contractual requirements for the provision of Winter Control equipment.
- 1.2 Variable Costs** means costs that increase or decrease according to changes in activity levels of the operation. In the case of winter control this includes costs for operating supplies (such as salt and sand), overtime costs, and any variable cost component over the base contractual requirements for the provision of Winter Control equipment.
- 1.3 Winter Control Surplus** means at a fiscal year end, the excess that exists when the variable costs are less than budget.
- 1.4 Winter Events** means consist of snowstorms, ice storms, freezing rain, etc. and can vary in severity from season to season.

## 2 Responsibilities

- 2.1 Council to:**
- Approve the use of the Winter Control Reserve.
- 2.2 Treasurer to:**
- Evaluate the adequacy of the Winter Control Reserve subject to its target balance and the overall adequacy of the total contingency reserves category and report to Council during annual budget deliberations.
  - Ensure the planned use of the Winter Control Reserve is included in the quarterly forecast reports to Council.

## 3 Protocol

### 3.1 Winter Control Budget

The Town's objective is to ensure the annual winter control budget includes:

- fixed costs based on the most current or estimated contractual agreements;
- variable costs based on a rolling five-year average of actual costs for the most recent completed fiscal years.

### 3.2 Utilization of Funds

The monies held in the reserve shall be used for the purpose of funding unbudgeted winter control expenditures that may arise as a result of unanticipated winter events when an overall Town operating surplus cannot cover such additional expenses.



### 3.3 Funding Sources

The funding source for this reserve is dependent upon Winter Control surpluses. Once the reserve has reached the target balance, any Winter Control surplus would be disposed of according to the Disposition of Operating Surplus policy.

### 3.4 Target Balance

The target balance for the reserve is set at 50% of the annual Winter Control budget.

*This Policy is hereby approved by Council Resolution #377-13 on this 16<sup>th</sup> day of September, 2013.*



# Town of Whitby Policy

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<b>Policy Title:</b>	Workplace Safety and Insurance Board Reserve
<b>Policy Number:</b>	F 240
<b>Reference:</b>	Council Resolution #29-16
<b>Date Originated:</b>	January 18, 2016
<b>Date Revised:</b>	Not applicable
<b>Review Date:</b>	Not applicable
<b>Approval:</b>	Council
<b>Point of Contact:</b>	Corporate Services – Financial Planning

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## Policy Statement

The Town shall strive to establish and maintain a Workplace Safety and Insurance Board Reserve so as to provide a source of funding to offset greater than budgeted WSIB costs.

## Purpose

The purpose of this policy is to describe the nature, use, funding sources and target balance for the Workplace Safety and Insurance Board Reserve.

## Scope

This policy applies to all staff responsible for the establishment and maintenance of the Workplace Safety and Insurance Board Reserve.

## Index

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3	Protocol	2

## 1 Definitions

- 1.1 **NEER Refund/Surcharge** means the New Experimental Experience Rating Plan (NEER) generates premium refunds and surcharges based on an employer's accident cost experience.
- 1.2 **WSIB** means Workplace Safety and Insurance Board is an independent trust agency that administers compensation and no-fault insurance for Ontario workplaces.

## 2 Responsibilities

- 2.1 Council to:
- Approve the use of the Workplace Safety and Insurance Board Reserve.
- 2.2 Treasurer to:
- Evaluate the adequacy of the Workplace Safety and Insurance Board Reserve subject to its target balance and the overall adequacy of the total contingency reserves category and report to Council during annual budget deliberations.
  - Ensure the planned use of the Workplace Safety and Insurance Board Reserve is included in the quarterly forecast and or budget reports to Council.

## 3 Protocol

### 3.1 Utilization of Funds

The monies held in the reserve shall be used for the purpose of funding unbudgeted WSIB expenditures that may arise as a result of surcharges or phasing in significant WSIB premium rate increases and for expenditures related to the purpose of improving the Town's health and safety programs.

### 3.2 Funding Sources

The funding source for this reserve is any WSIB NEER refunds. Once the reserve has reached the target balance, any WSIB NEER refunds would be disposed of according to the Disposition of Operating Surplus policy.

### 3.3 Target Balance

The target balance for the reserve is set at the annually estimated maximum surcharge based on the NEER Refund/Surcharge Calculation, presently this is \$1.2M.

*This Policy is hereby approved by Council Resolution #29-16 on this 18<sup>th</sup> day of January, 2016.*