

Town of Whitby

Staff Report

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Report Title: Commemorative Tree and Bench Policy Update

Report to: Committee of the Whole

Date of meeting: April 8, 2024

Report Number: CMS 04-24

Department(s) Responsible:
Community Services Department

Submitted by:

John Romano, Commissioner of
Community Services

**Acknowledged by M. Gaskell,
Chief Administrative Officer**

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1. Recommendation:

1. That Council approve the proposed amendments to the Commemorative Tree and Bench Policy, Policy Number MS 260, Attachment 2 of Report CMS 04-24;
2. That Council approve the proposed 2024 fee structure for the updated Tree and Bench Commemorative Program, as shown in Attachment 5 of Report CMS 04-24;
3. That the Fees and Charges By-law be updated to reflect the minimum donation amounts listed in Attachment 5 of Report CMS 04-24; and,
4. That Staff be directed to investigate the installation of a commemorative dedication feature at the waterfront and report back to Council in Q4 2024.

2. Highlights:

- The updated policy expands the scope of dedications to allow a broader range of commemorations, including celebrating special occasions, such as births and engagements, or adding meaningful positive messages or poetry.

- The updated policy aims to support efficient delivery of the program by providing a framework that encourages dedication of existing bench assets and prioritizing new tree and bench dedications in locations pre-selected by staff based on design criteria and standards.
- The updated policy introduces new cost saving measures to ensure fees are in line with other municipalities, including:
 - Fastening bench dedication plaques to the backrest of benches
 - Changing the design and material of dedication plaques
 - Structuring fees to incentivize dedications at priority locations.

3. Background:

The Commemorative Tree and Bench Program was first established in 1993 and subsequently formalized and adopted by Council in 2011 (Staff Report Number CMS 31-11). The current policy allows for applicants to dedicate a tree with a plaque in Civic Park or a bench in any Whitby park or open space.

The program was paused in 2020 for numerous reasons: to review the rising costs and financial pressure of utilizing other funding sources to cover program costs; Civic Park and sections of the waterfront reaching capacity for dedications; and multiple requests from residents for tree dedications in other parks not permitted under the current policy. Since the program pause, Parks staff have received ongoing requests for dedications, highlighting the strong interest from residents in continuing the program.

The pause of the program allowed staff to review the current program and associated costs, obtain public input and review other municipal programs to compare approaches and identify best practices. In Fall 2022, the Town facilitated an online survey to gather feedback about the program and potential changes (Attachment 4). The proposed policy updates aim to streamline the application process, reduce costs, support efficient use of staff resources, and ultimately ensure the long-term success of the tree and bench dedications in the Town of Whitby.

4. Discussion:

Benches

The current program allows for the dedication of existing park and trail benches and for the purchase and installation of newly dedicated benches anywhere within the Town's park system. Consequently, new benches installed through the program may not be located where they are most needed and offer the greatest benefit to park and trail users. Popular locations, such as the waterfront, have become over supplied with benches that require ongoing maintenance and replacement. The current program is not operationally efficient as staff must plan to complete concurrent bench installations that can be scattered across the Town, leading to increased staff time and implementation costs.

The proposed revisions to the policy encourage the dedication of existing benches and the dedication of new benches in priority areas (identified by the Town) by increasing the minimum donation amount for dedication of benches in non-priority areas to better reflect Town costs. Accordingly, the installation of new dedication benches will prioritize locations that address the Town's accessibility and park standards to ensure new bench assets are not unnecessarily created.

Town staff will pre-select priority locations for new bench dedications two times per year, in the spring and fall seasons. These locations will meet the Town's standards and generally be clustered in a few locations to allow for efficient installation. These pre-selected priority areas will rotate each season to provide dedication opportunities throughout the Town.

Requests for bench dedications at non-priority locations may be submitted but will be subject to evaluation by staff to ensure they meet the Town's standards. The minimum donation amounts for this program will be structured to reflect full cost recovery, where possible, and the additional staff time required to plan and install benches in non-priority locations.

Trees

The current policy only permits commemorative trees with plaques to be planted within Civic Park at Town Hall. Today, there are a limited number of remaining tree planting locations. Additional tree dedication locations are needed to support the continued delivery of the program, but the provision of additional planting locations needs to mitigate against the potential operational inefficiencies of permitting tree dedications to be scattered across Town each planting season.

The amended policy proposes to expand the potential locations for installing new trees with plaque dedications to all Whitby parks and open spaces. However, to ensure the program is delivered efficiently and reduces costs to applicants, Town staff will pre-select priority locations two times per year, for the spring and fall planting seasons. Establishing specific planting areas on a seasonal basis will ensure staff time is efficiently utilized by planning, coordinating servicing locates, planting and watering a few focused areas each season. The pre-selected priority areas will rotate each season to provide dedication opportunities throughout the Town.

Requests for tree dedications in non-priority areas may be submitted but will be subject to evaluation by staff to ensure they meet park design standards. Similar to the benches (above), the proposed revisions to the policy encourage the dedication of existing trees and the dedication of new trees in priority areas by increasing the minimum donation amount for dedication of trees in non-priority areas to better reflect Town costs.

By expanding the availability of locations for commemorative tree dedications, the remaining locations at Civic Park can be reserved for individuals who have made outstanding service contributions to the Town.

Plaques

The current dedication plaques are bronze and secured to a concrete pedestal at the base of a tree or underneath a dedicated bench. The installation of precast concrete pedestals onto the concrete slab underneath benches is costly and time consuming.

The amended policy proposes that dedication plaque for benches be fastened to the backrest of the bench instead of the concrete slab beneath the bench, making them easier to install and more visible to people. Further, it is recommended that the standard bronze plaque, used for tree and bench dedications, be replaced with one made of aluminum to reduce costs and match the aesthetics of the benches used by the Town.

Expanding the Scope of Dedications

The current policy only permits dedications for person who are deceased. No other municipal commemorative program reviewed, as part of the policy update had, any limitations on what or who could be commemorated if the text was deemed appropriate by staff. See Attachment 6 – Review of Municipal Commemorative Programs.

The amended policy proposes to expand the scope of commemorations and dedication text subject to the wording meeting criteria identified in section 3.1.5. The change would benefit the Town by creating a variety of positive messages, such as expressing one's love, celebrating a new child, or sharing a poem. The addition of other types of commemorations may also help to dilute the appearance of tree and bench dedications from resembling a cemetery by adding uplifting messages for residents in parks and open spaces.

Replacement of Tree and Bench Dedications

The current policy stipulates that the Town will pay for and replace any vandalized tree plaque or bench plaque for the first year. Outside of vandalism, the policy does not specify how long the Town will maintain and replace any tree or bench dedication plaque. Given the significant cost of tree and bench dedications to applicants, they'd like to know that their dedication will remain in place for certain period. A review of commemorative programs in other municipalities found many replace plaques indefinitely, as needed, at no cost to the donor for the life of the tree/bench, while others have 2-10 year warranty periods (see attachment 6). Operations and other municipalities have noted that vandalism and/or damage to plaques is very rare.

The amended policy proposes that all trees, benches, and plaques installed as part of the program be warrantied for a period of ten years from the date of installation. If during the warranty period a tree, bench, or plaque fails or is the subject of vandalism or damage, the Town will replace or relocate any trees, benches, and plaques at no cost to the donor. The Town may choose to replant trees or relocate benches to an alternative location to avoid future vandalism or damage.

Program Capacity and Mapping Availability

Applications for a commemorative tree or bench will be accepted year-round, however, planting and installation plaques and benches will occur twice per year; once in the spring and once in the fall. Operations has estimated that they will have capacity to complete 5 new benches, 15 existing benches, and 10 new tree dedications in each spring and fall period.

As part of the approach to prioritize existing benches for dedications, Parks Planning and Development Staff will map all existing benches that are available for dedication so they may be shared with potential applicants, including on the Town's Commemorative Tree and Bench website.

Timing for Re-Launching the Dedication Program

Following approval of the updated policy, applications for dedications will reopen with the first installations commencing in Fall 2024. Staff will begin contacting potential applicants on the current waitlist to determine their interest in proceeding with a tree or bench dedication. Operations is planning to allocate additional capacity this year, barring any unforeseen circumstances, to help address the existing waitlist and dedication inquiries that have been received since the program was paused.

Potential Dedication Monument

The majority of dedication requests have historically been for locations along the Town's waterfront. Due to the limited availability of tree and bench dedication areas along the waterfront, staff are proposing to study the potential design, location, and costs for providing a public art installation that could accommodate many dedications. This approach has worked well in other jurisdictions and provides an alternative for dedications along the waterfront, where the majority of commemorative requests are being made. In the online survey, over 86% of respondents were very supportive or somewhat supportive of this potential initiative (see Attachment 4).

Examples of commemorative monuments are provided on Attachment 3. Plaques of various themes or whimsical styles could be used and potentially evolve into celebrating other life events or occasions.

5. Financial Considerations:

Payments made related to the commemorative tree and bench program are considered donations to the Town (e.g. monetary donation to the Town for a future purchase a tree or bench). The Town will issue donation receipts for income tax purposes ("**Donation Receipts**") for:

- donations that exceed \$20.00 Note: donations may be made to the Town for the purchase of future trees and benches that are less than the minimum donation amounts noted in Attachment 5. However, to participate in the program, i.e. to dedicate a tree or bench, donations must meet or exceed the minimum donation amount; and,

- An amount excluding the cost of the plaque (in the case of bench dedications) or the cost of the plaque and pedestal (for tree dedications).

Donation Receipt for Income Tax Purposes

As noted above, the donation receipt will exclude the cost of the plaque, and pedestal (if applicable) as these costs are considered a benefit (e.g. recognition) that flows back to the donor. The benefit is referred to as an “**Advantage**” by the Canada Revenue Agency and is deducted from the total donation amount on the Donation Receipt.

Currently, the cost of a plaque is \$44.64 (for bench dedications) and the cost of a pedestal and plaque is \$380.14. Examples of Donation Receipt amounts that will be issued for a new bench dedication and new tree dedication in a priority location are as follows:

1) Bench Example

Donation Amount	\$3,240.58
Less: Advantage	<u>(\$44.64)</u>
Eligible Amount of Donation/Gift	<u>\$3,195.94</u>

2) Tree Example

Donation Amount	\$888.97
Less: Advantage	<u>(\$380.14)</u>
Eligible Amount of Donation/Gift	<u>\$508.83</u>

As shown in the examples above, the monetary donations are \$3,240.58 and \$888.97 for the bench and tree dedication, respectively. However, the eligible amount on the Donation Receipt will be \$3,195.94 and \$508.83, respectively (based on current costs). According to Canada Revenue Agency rules, should the advantage (i.e. cost of the pedestal and plaque, in this case) exceeds 80% of the donation amount, the Town will not be able to issue a Donation Receipt. The advantage under this program does not exceed the 80% threshold.

Dedications Reserve Fund

The 2011 Report CMS 31-11 established a “Dedications” Reserve Fund for tree and bench dedications at existing tree and bench locations. Payments received to install a plaque at an existing tree or bench location that did not already have a plaque, would be allocated to this reserve to help offset future tree or bench replacements. As of the end of 2023, the Dedications Reserve has an unaudited balance of \$15,004 which is fully committed to fund benches and trees.

Accordingly, the uncommitted balance in the Dedications Reserve Fund is \$0 and this new program will help rebuild the reserve to fund future replacement of trees and benches.

The new Tree and Bench Dedication program would continue to allocate net revenues related to tree and bench dedications to this reserve. Further, Town staff costs related to the installations were incorporated into the cost recovery considerations in determining the minimum donation amounts listed in Attachment 5 but will not be recovered directly from the capital projects to be established for the program. Accordingly, any remaining funds in the capital projects, funded from the tree and bench dedication donations, will also be allocated to the Dedications Reserve after installation and invoice payments.

Existing (2024) Capital Project

There is an existing 2023 Capital Project (70230003 Bench and Tree Dedications) that has been carried forward into 2024 with a remaining budget of \$15,003. Community Services Department staff report that this will be sufficient to re-start the program and install 5 benches in the Fall of 2024.

Going forward (2025 and beyond), staff will incorporate a Bench and Tree Dedication project in future proposed capital budgets. The project will be funded primarily from commemorative tree and bench donations received in the year. Any surplus remaining in these capital projects will be allocated to the Dedication Reserve for the future replacement of trees and benches.

6. Communication and Public Engagement:

The Town's Commemorative Tree and Bench Program has been paused to address proposed policy changes. During the Fall of 2022, the Town facilitated online engagement including a survey to gather feedback about the program and potential changes (Attachment 4). The Town website indicates that the policy is currently under review. Once the policy update is adopted by Council, the program will be re-launched in phases – starting with an update to Connect Whitby project page subscribers, followed by priority outreach to members of the public currently on the waitlist to determine their interest in proceeding with a tree or bench dedication, and then communications to the general public as tree and bench locations become available

7. Input from Departments/Sources:

Various Town internal departments have been involved in the process to review and update the existing Tree and Bench Commemorative Program. Parks Operations has provided valuable information regarding the concerns around staff efficiencies, costs, and program protocols. Legal Services, Office of the Town Clerk and Finance have provided information and assistance to help guide the process.

8. Strategic Priorities:

The recommendations of this report advance the Town's Strategic Plan, including increasing opportunities to acknowledge and celebrate the diversity of the community, enhancing community connectivity and beautification and delivering services that respond to community needs while balancing the impact to taxpayers.

9. Attachments:

Attachment 1 – Previous Tree and Bench Dedication Commemorative Program (2011)

Attachment 2 – Tree and Bench Commemorative Program Policy (2024)

Attachment 3 – Examples of Commemorative Monuments

Attachment 4 – Summary of Tree and Bench Dedication Program Online Survey

Attachment 5 – Fee Schedule

Attachment 6 – Review of Municipal Commemorative Programs