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Budget Summary

The Town of Whitby is in a good financial position, provides services that are valued by its citizens and when surveyed, residents considered they received good value for their tax dollars. In order to sustain this position, the 2022 budget includes investments of:

- \$2.3 million to maintain services
- \$0.2 million to maintain infrastructure in a state of good repair
- \$2.5 million to plan for growth/future vision

The cost of these investments are reduced by \$2.9 million of assessment growth, This results in a \$2.1 million ongoing budgetary increase to maintain services, take care of our assets and prepare for growth and plan for our community.

Given the Town's portion of the total property tax bill is approximately 34%, the requested budgetary increase results in a 0.7% impact on the total property tax bill.

Building the 2022 Budget

The Town's budget has been affected by a number of pressures 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 expenditure changes from 2021 Budget to 2022 Budget are summarized in the table below by the nature of their change.

Summary of Budget Changes

Values in the chart below are in millions of dollars

Description	Item	Expenditures	Revenues	Net Budgetary Increase
2021 Budget	-	\$137.8	(\$137.8)	\$0
Based Budget Changes:	-	.	.	.
Prior Decisions	(a)	\$7.8	(\$7.4)	\$0.4
Inflationary Adjustments	(a)	\$2.2	(\$0.1)	\$2.1
Subtotal Base Budget Changes	-	\$10.0	(\$7.5)	\$2.5
Program Changes:	-	.	.	.
Other Changes	(a)	\$2.1	(\$2.3)	(\$0.2)
Capital Maintenance	(b)	\$0.2	.	\$0.2
Capital Growth/Plan for Future	(c)	\$1.7	.	\$1.7
Assessment Growth	(d)	.	(\$2.9)	(\$2.9)
Subtotal Other Changes	-	\$4.0	(\$5.2)	(\$1.2)
Positions	(c)	\$1.1	(\$0.3)	\$0.8
Non-Position	(c)	\$0.0	(\$0.0)	\$0.0
Subtotal Decision Items Included in Budget	-	\$1.2	(\$0.4)	\$0.8
2022 Budget	-	\$153.1	(\$151.0)	\$2.1

The above budget changes are organized into the following areas of focus and may not add due to rounding.

Budget Change Summary	Expenditures	Revenues	Net Budgetary Increase
Maintain Services - sum of item (a's)	\$12.1	(\$9.8)	\$2.3
Maintain Infrastructure – item (b)	\$0.2	.	\$0.2
Planning for Growth/Future – sum of item (c's)	\$2.9	(\$0.4)	\$2.5
Assessment Growth – item (d)	.	(\$2.9)	(\$2.9)
Total Budget Change	\$15.2	\$13.1	\$2.1

Values in the chart above are in millions of dollars

Maintain Services

In order to maintain services, the 2022 budget has an overall financial impact of \$2.3 million and is a result of the budget adjustments made to address each of the following components.

Inflation

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.

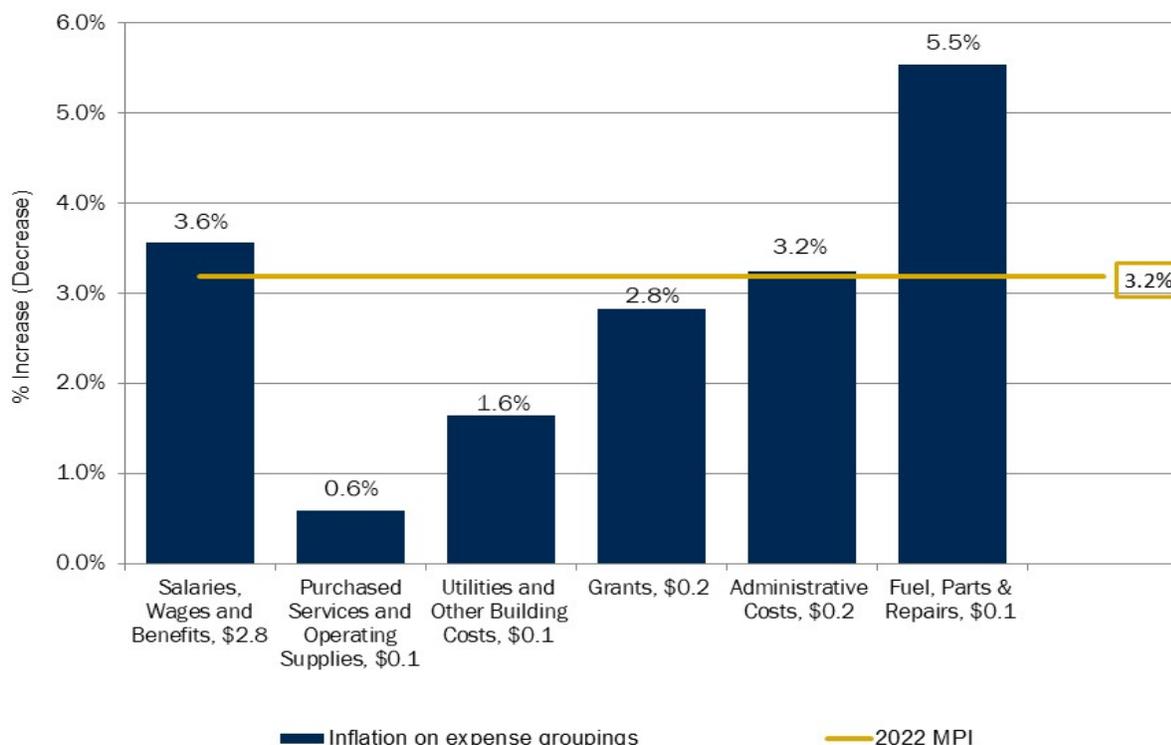
These pressures differ from the commonly quoted Statistics Canada Consumer Price Index (CPI) that is based on purchasing patterns of individual / household consumer goods vs those of a municipal corporation. The basket of goods used to calculate CPI (i.e. food, clothing etc.) is not comparable to the 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 inflationary increase on operating expenses is \$3.5 million, which primarily relates to:

- salaries and benefits;
- an unusually low inflationary budget impact in utilities and purchased services, given prior year budget assumptions and established contracts;
- fuel costs,,
- insurance, and
- grants (primarily to the Whitby Public Library).

As part of the budgetary process a line by line review was completed, and as a result, budget amounts have been repurposed to mitigate inflationary pressures. As shown below, the inflationary increase from the previous year is 3.2%.

2022 Forecasted Municipal Price Index Inflation impact \$3.5 Million



The cost of salaries and benefits are the most significant area of inflationary increase. For the 2022 budget, assumed economic adjustments have been incorporated, as all of the Town’s labour agreements expired in 2021. It also reflects impacts for job evaluations, position step changes and assumed benefit changes.

The increase in administrative costs primarily relates to the Town’s insurance program, and is reflective of the hard municipal insurance market, although the Town has limited the impact through the Durham Municipal Insurance Pool, and fortunately has not experienced the double digit rate increases in the traditional municipal insurance market.

In addition, the Town is having to raise its fuel budget given the significant price increase seen in the market.

Offsetting this \$3.5 million inflationary expenditure impact includes the reversal of the prior year’s \$0.9 million transfer to the Tax Rate Stabilization Reserve as a provision in the 2021 budget to protect the fiscal plan against adverse changes. The debt payments have also been reduced in 2022 by \$0.3 million, as 2022 is the final year of the long term loan for the Central Public Library. However, the annual debt payments have been funded by draws from reserves, and therefore there is also an associated revenue reduction that offsets this impact.

The budget forecast includes revenue adjustments based on approved user fee increases to date and some proposed in the budget. In total the fee increases offsetting the inflationary impact in the budget are (\$0.4 million). The majority of this has been previously approved and primarily relates to development based and non-residential activity type fees as Council froze Recreational user fees for the 2021/2022 year. The new or increased fees proposed in the budget represent (\$0.1 million), please refer to the Fees tab for those proposed.

As discussed above, offsetting this (\$0.4 million) revenue increase is the \$0.3 million reduction in draws from reserves used for the debt payment. As a result, the net inflationary revenue change is (\$0.1 million).

Prior Decisions

The 2022 budget includes \$0.4 million for the reversal of the prior year’s anticipated one-time revenues and expenses included in the 2021 budget and are summarized as:

Values in the chart below are in millions of dollars.

Explanation	Expense	Revenue	Total
Reverse 2021 estimated Pandemic Impacts	\$4.4	(\$7.8)	(\$3.4)
Reverse 2021 budget reduction in contribution to Asset Management Reserve Fund to offset Pandemic Budget Impact	\$3.4	\$0	\$3.4
Reversal of overall other non pandemic one-time impacts	\$0	\$0.4	\$0.4
Total Reversal of Prior Year Non-Recurring Items	\$7.8	(\$7.4)	\$0.4

Note: numbers may not add due to rounding

The 2022 budget has been prepared on the assumption that facilities will re-open and services/programs are delivered at levels similar to those pre-pandemic. As such, this year, the budget reverses the 2021 estimated pandemic impacts and has not included estimates for 2022.

In addition, the 2022 budget has reversed the other one-time impacts from 2021, that overall have a \$0.4 million impact. This \$0.4 million impact represents the one-time group benefits related gapping. This benefits gapping is reviewed and adjusted each year, and is related to budgeting for family benefit premium costs when actual expenditures may include single benefit premium costs.

Other Changes

As part of the budget process, efficiencies are realized through the annual line-by-line budget review. In the 2022 budget, \$0.1 million of reductions have been achieved without affecting service levels. The Town has realized a total of \$4.7 million in efficiencies since 2012.

The budget also includes adjustments to address program/service delivery as a result of population growth, approved changes to service levels, and operating budget impacts as a result of new capital infrastructure, which results in a budget increase.

In addition, a number of anticipated non-recurring (one-time) revenues and expenses are included resulting in a budget reduction. This includes the gapping estimate related to benefits which, despite a small increase, remains at (\$0.4) million based on expected continuing trends. This is considered one-time due to the year over year change risk from single to family benefits.

Overall, the 2022 one-time budgetary items, are in a net surplus position. Rather than have this annual reversal impact the 2023 budget when this revenue is removed, the 2022 budget proposes to transfer all one-time revenue/savings in excess of group benefit savings as a one-time contribution to the Long Term Finance Reserve.

These other changes total a budget reduction of \$0.2 million and are summarized in the table below. Values in table are in millions of dollars.

Drivers of Other Changes	Expense	Revenue	Total
Growth	\$1.9	(\$1.8)	\$0.1
Service Level	\$0.2	\$0.1	\$0.2
Capital Impacts	\$0.1	(\$0.1)	\$0.0
Non-Recurring Items	\$0.1	(\$0.5)	(\$0.4)
Efficiencies	(\$0.1)	\$0	(\$0.1)
Total Other Changes	\$2.1	(\$2.3)	(\$0.2)

Note: numbers may not add due to rounding

Maintain Infrastructure

The Town owns approximately \$2.1 billion of public assets. We rely on these assets 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 (MAMP) is vital in ensuring the Town manages these assets by making the strategic investments in our assets at the right time, to help extend the life of assets and lower the overall cost of ownership, while ensuring assets remain current and safe for public use.

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 policy for annual asset management reserve fund contributions recognizes the importance of appropriately funding the maintenance of assets so that pressures from inflation and growth do not erode the current level of asset management infrastructure funding. As a result, the investment to maintain existing infrastructure requires a \$1.2 million increase providing an Asset Management Funding Allocation as shown in the tables below.

2022 Asset Management Envelope Calculation

Values in the table below are in millions of dollars

Asset Category	2021 AM Envelope	Increase for 2019 Assumptions and Acquisitions	Increase for Inflation	2022 Calculated Draft Envelope
Facilities	\$4.5	\$0.1	\$0.1	\$4.7
Parks	\$2.1	\$0	\$0.1	\$2.2
Roads & Related	\$12.5	\$0.4	\$0.4	\$13.3
Fleet & Equip	\$4.1	\$0	\$0.1	\$4.2
Total	\$23.2	\$0.5	\$0.7	\$24.4

2022 Asset Management Envelope Funding

Values in the table below are in millions of dollars

Funded By	2021 AM Envelope	Increase for 2019 Assumptions and Acquisitions	Increase for Inflation	2022 Calculated Draft Envelope
Tax Based	\$19.1	\$0.5	\$0.7	\$20.3
Canada Community Building	\$4.1	\$0.0	\$0.0	\$4.1
Total Funding	\$23.2	\$0.5	\$0.7	\$24.4

However, due to other budget priorities and pressures, and recognizing previous one time contributions to the Asset Management Reserve Fund, the \$1.2 million investment has been reduced by (\$0.9 million) as a one-time measure to mitigate the 2022 property tax increase.

Planning for Future Population Growth

The Town has entered a period of sustained growth that is expected to increase Whitby’s population to approximately 192,860 by 2031. As the Town grows, it incurs additional growth related costs to pay for the acquisition of additional capital assets/infrastructure, the

maintenance of those assets, and costs to provide services to the growing population base. The Town receives revenues through the collection of development charges (DCs) and taxes from new assessment revenue due to growth related development; however, as identified in previous DC reports, Cost of Growth studies, and in the Long Range Financial Plan, growth does not pay for the full cost of growth.

Funding Capital Growth Program

As discussed above, 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 2022 budget, an increased contribution of \$1.7 million is required.

Planning for Growth

However, beyond what is planned in the capital growth program, there is a significant level of uncertainty related to pressures mainly beyond the control of Council such as:

- risks inherent in DC collections, especially the non-residential DC revenues which historically have fallen short of the forecasted growth plan;
- operating and capital cost increases that are significantly above the typical rate of inflation and are susceptible to economic and/or trade pressures;
- risks from assessment appeals;
- potential impacts on the Town's funding sources from the economic and political environment especially the financial impact of changes to the Development Charges Act; and
- financial and operational impacts resulting from the continuing Pandemic in early 2022

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 these in-year changes is the net assessment growth, and the 2022 budget includes \$2.9 million of assessment growth revenue.

Decision Items

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. This year's Long Range Financial Plan forecasts 150 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 assets.

This modelling does not capture existing staffing capacity shortfalls or service level changes and is primarily driven by growth requirements.

In 2020 an additional 1,084 homes were developed and occupied. Despite this pressure from growth, in order to limit the 2021 budgetary increase there were no new additional positions requested that had a tax impact, thus putting an even further strain on existing staff resources.

During 2021 the Town grew by another 782 households and can no longer defer required additional staff resources in 2022 to maintain services valued by our community and deliver on the community priorities as we grow.

On November 15, 2021, Council established a 2% overall budget increase target for the 2022 budget. Given other budget pressures, such as inflationary pressures on the Town's expenditures and staffing required to maintain existing services and service levels as the Town continues to grow, the resources required to support new programs and service levels have been deferred and are shown in the decision items section of the budget book as decision items not included in the recommended budget.

The recommended budget includes funding for 19.13 FTE position requests, all of which are growth related, at a net tax based cost of \$0.8 million in 2022.

Non-Position Related

The 2022 budget includes two non-position related operating decision items for 1) a one year pilot project to offer menstrual products within certain Town facilities, and 2) a request related to the Town assuming control of the James Rowe House. Both of these items are to be funded from one-time reserves in 2022.

Capital Projects

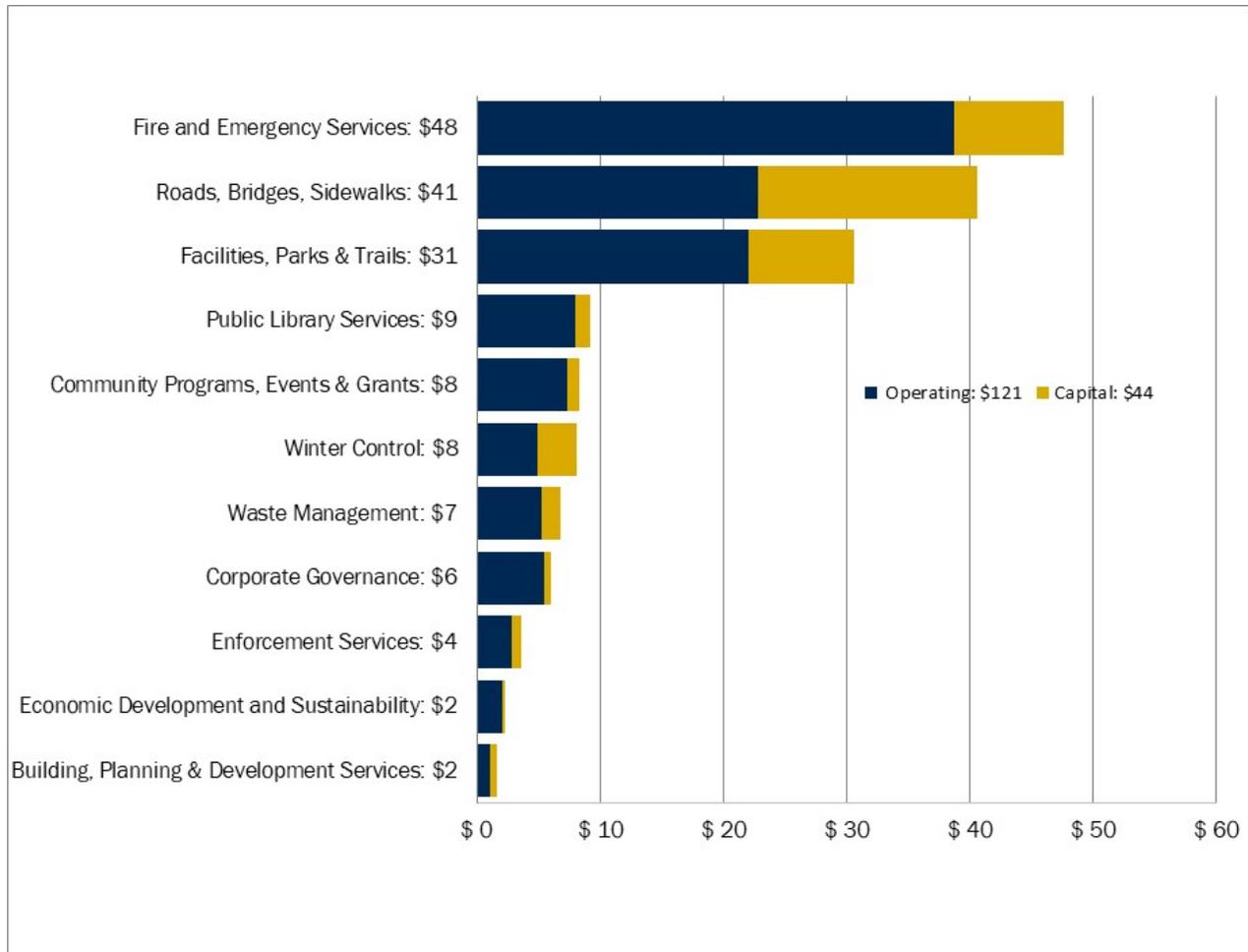
The budget includes a number of capital related decision items. These relate to the position requests as well as recommended community or corporate initiatives. These are proposed to be funded from reserves/reserve funds or are contingent on receiving approval of external grant funding.

Please refer to the Decisions Tab for additional information regarding the operating and capital decision items included in the recommended budget and those operating and capital decision items **not included** in the recommended budget.

Overall Budget Related Property Tax Impact

The recommended 2022 budget achieves Council's target of a 2.00% increase as the Town's impact on the total residential property tax bill. This represents an increase of approximately \$3.24 per month per household*.

What Services Taxpayers Receive for their Monthly 2022 Town Taxes*



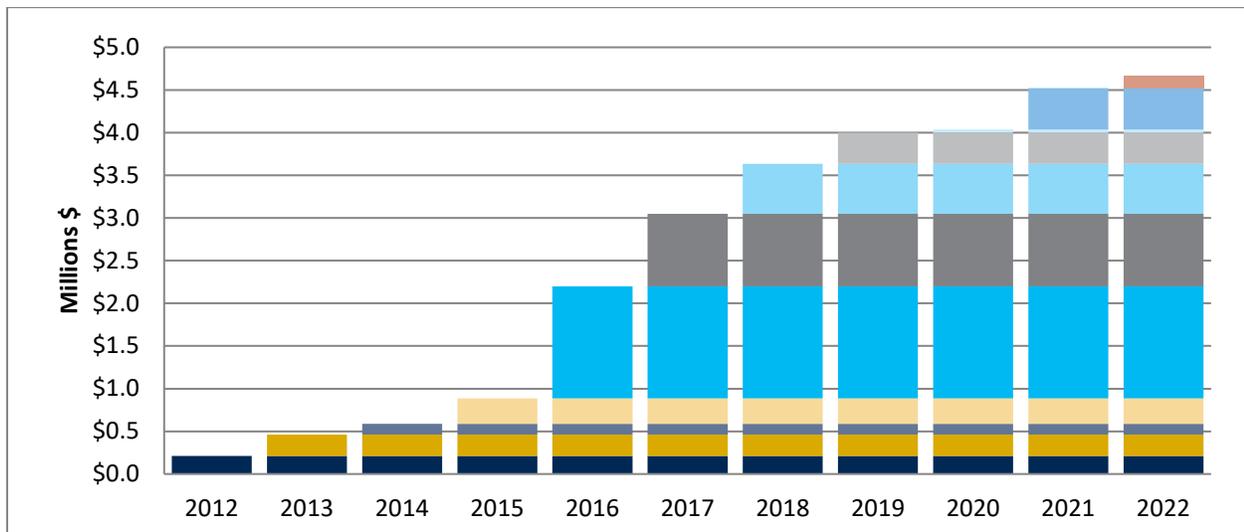
Service	Monthly Operating	Monthly Capital	Monthly Total
Fire and Emergency Services	\$38.77	\$8.89	\$47.66
Roads, Bridges, Sidewalks	\$22.84	\$17.77	\$40.61
Facilities, Parks and Trails	\$22.04	\$8.56	\$30.60
Public Library Services	\$7.99	\$1.20	\$9.19
Community Programs	\$7.37	\$0.92	\$8.29
Winter Control	\$4.93	\$3.22	\$8.15
Waste Management	\$5.22	\$1.60	\$6.82
Corporate Governance	\$5.50	\$0.47	\$5.97

Service	Monthly Operating	Monthly Capital	Monthly Total
Enforcement Services	\$2.85	\$0.74	\$3.59
Economic Development and Sustainability	\$2.07	\$0.25	\$2.32
Building, Planning & Development Services	\$1.07	\$0.59	\$1.66
Total	\$120.65	\$44.21	\$164.86

* Based on the 2021 average assessment value of \$503,000, as identified by MPAC Property Notice Assessment (January 1, 2016).

The capital budget allocated to various services fluctuates year to year based on current capital program requirements (i.e. life of equipment, age of fleet, building maintenance schedule, etc.)

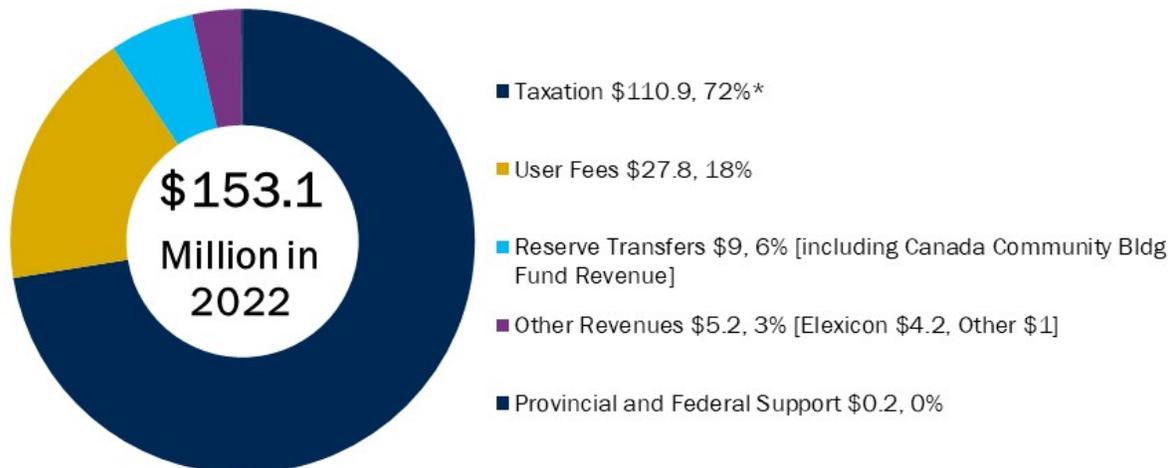
Continuing Efficiencies and Cost Savings 2012 to 2022 - \$4.7 Million



2022 Budget Financial Highlights

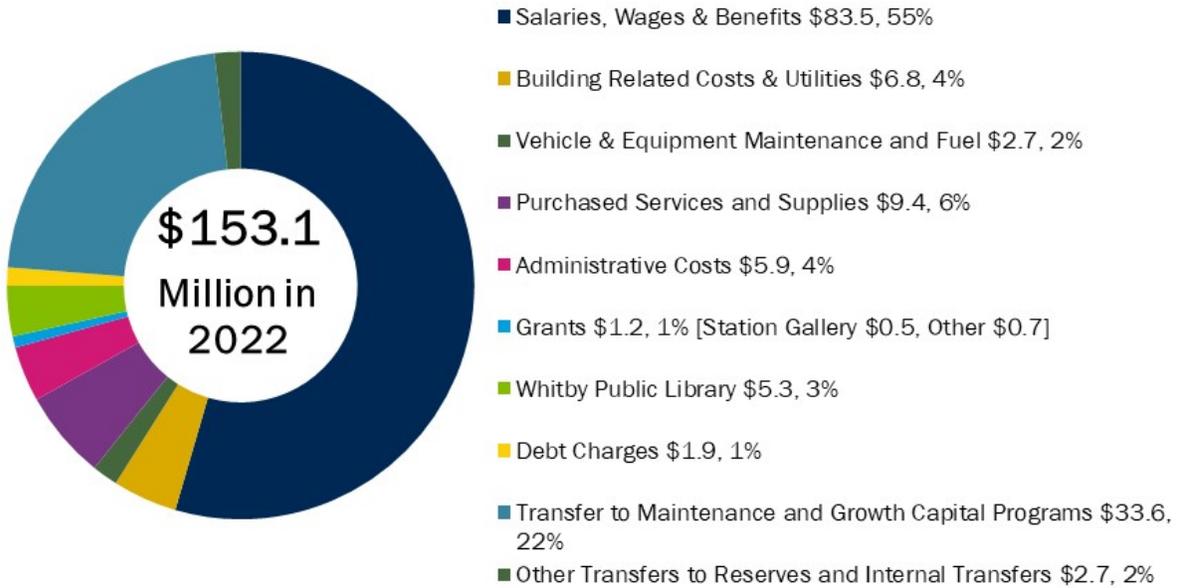
The recommended 2022 Operating Budget is \$153.1 million and the Capital Budget is \$71.8 million. The following charts depict the revenues, expenditures and funding sources.

2022 Operating Budget Revenues by Category



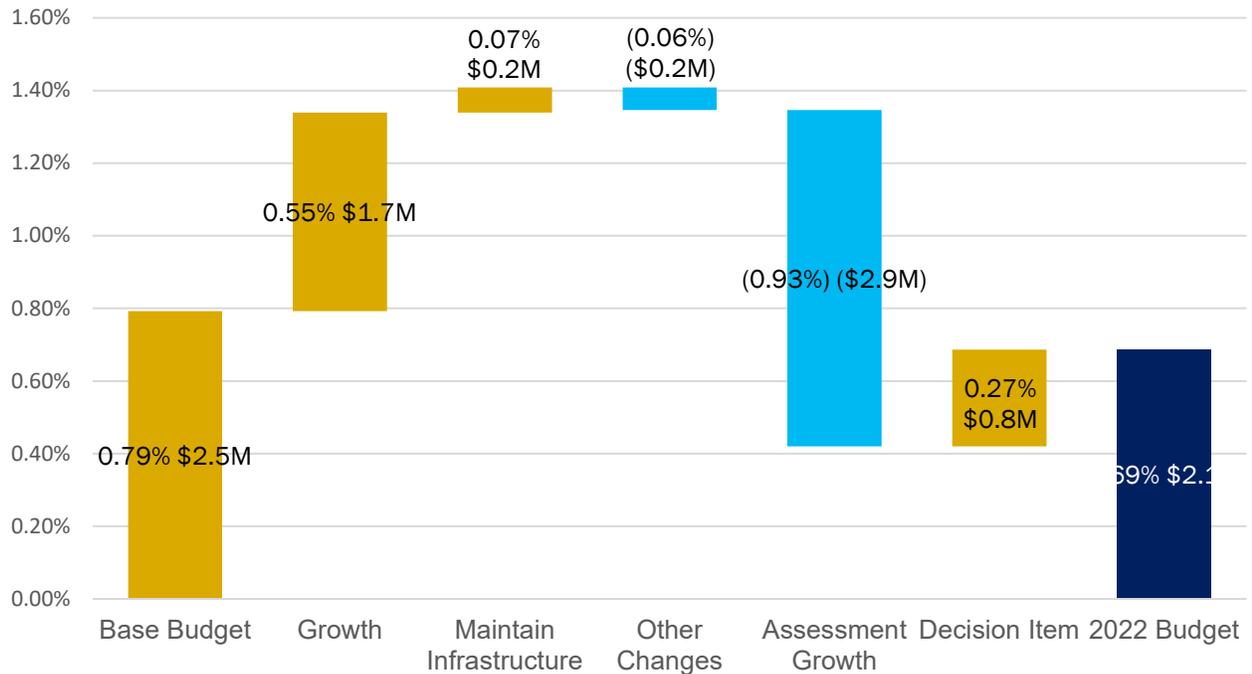
* Taxation includes the General Tax Levy \$108.8 million, Payments in Lieu and Supplemental Taxes \$2.1 million

2022 Operating Budget Expenditures by Category



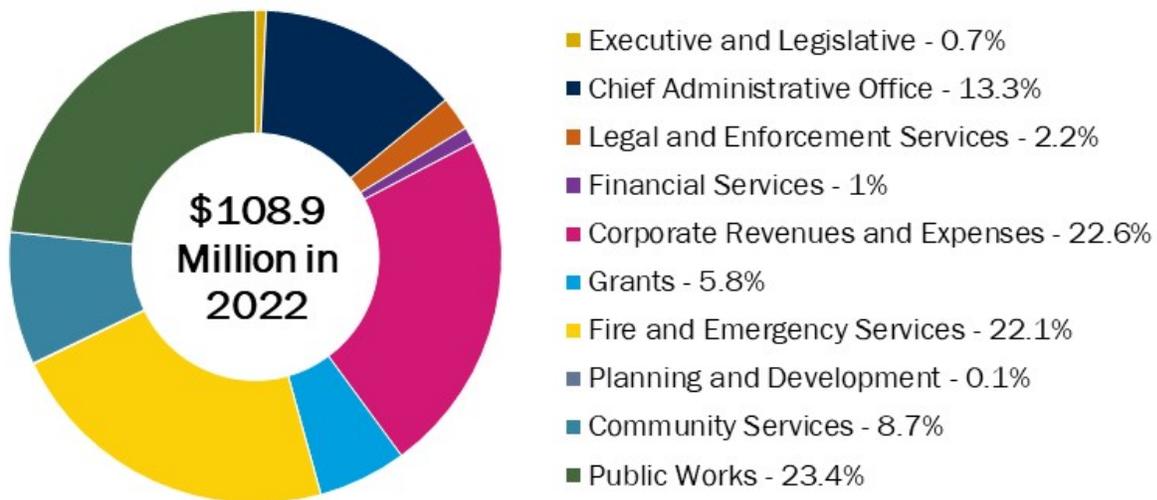
2022 Town of Whitby Budget Change

The chart and table below are in millions of dollars.



Overall Budget Forecast Impacts	Budget Forecast	Overall % for the Town Portion of Property Taxes
Maintain Services	.	.
Base Budget	\$2.5	0.79%
Other Changes	(\$0.2)	(0.06%)
Total Maintain Services	\$2.3	0.73%
Maintain Infrastructure	\$0.2	0.07%
Growth	\$1.7	0.55%
Assessment Growth	(\$2.9)	(0.93%)
Decision Items	\$0.8	\$0.27%
Total 2022 Budget Forecast	\$2.1	0.69%

Departmental Net Budget Supported by Proposed Tax Levy

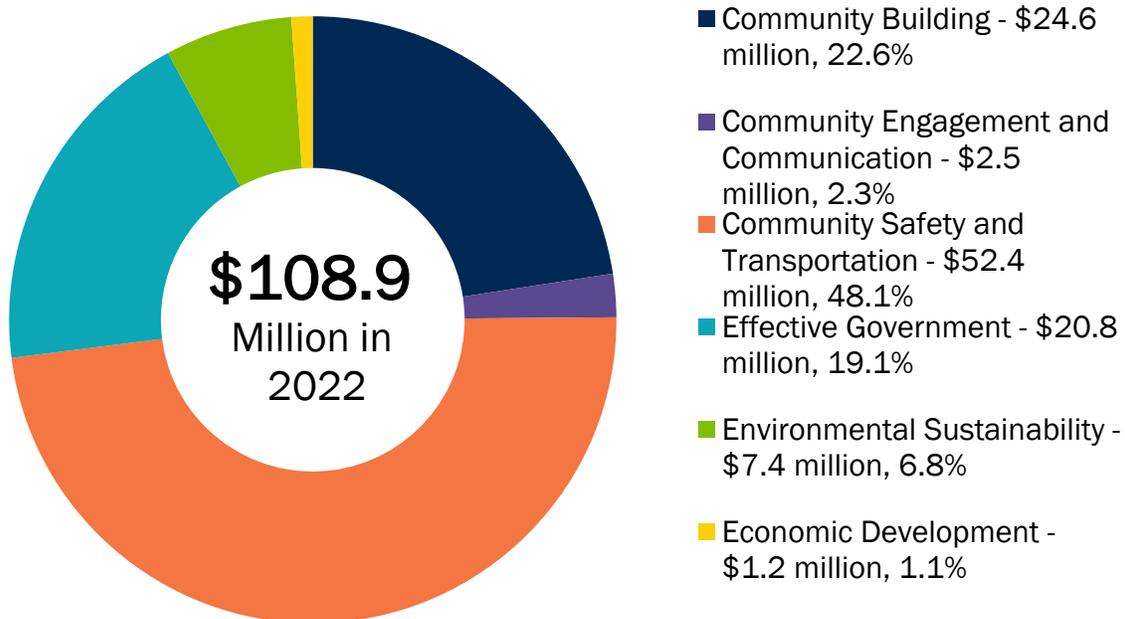


Department	As Percentage of Tax Levy	Millions of Dollars
Executive and Legislative	0.7%	\$0.8
Chief Administrative Office	13.3%	\$14.5
Legal and Enforcement Services	2.2%	\$2.4

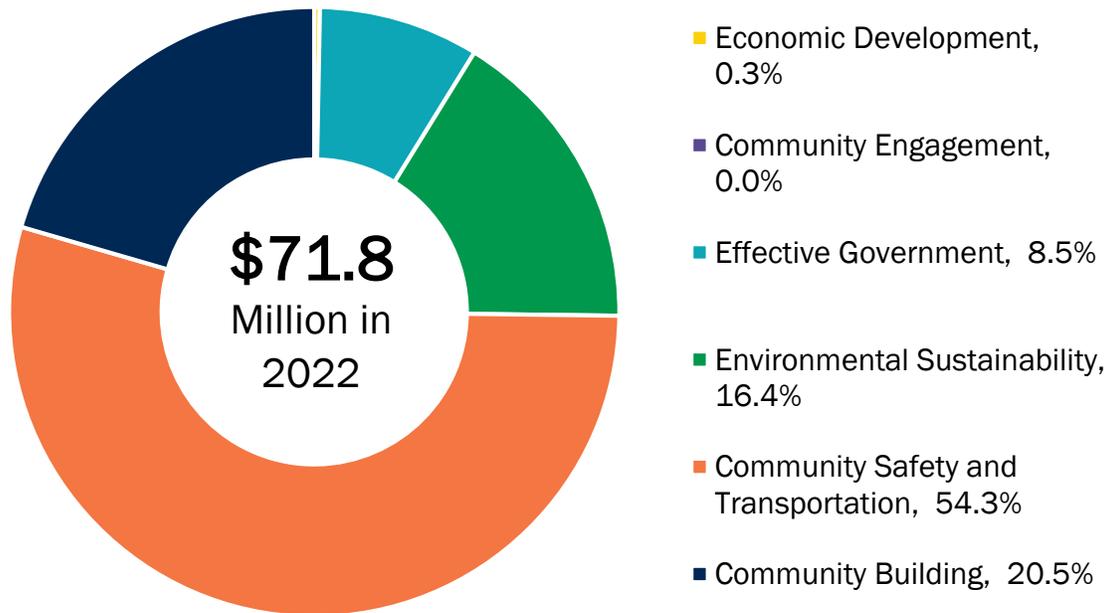
Department	As Percentage of Tax Levy	Millions of Dollars
Financial Services	1.0%	\$1.1
Corporate Revenue and Expenses	22.6%	\$24.6
Grants	5.8%	\$6.3
Fire and Emergency Services	22.1%	\$24.1
Planning and Development	0.1%	\$0.1
Community Services	8.7%	\$9.5
Public Works	23.4%	\$25.5
Total	100.0%	\$108.9

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

2022 Total Property Taxes Invested by Business Plan Theme

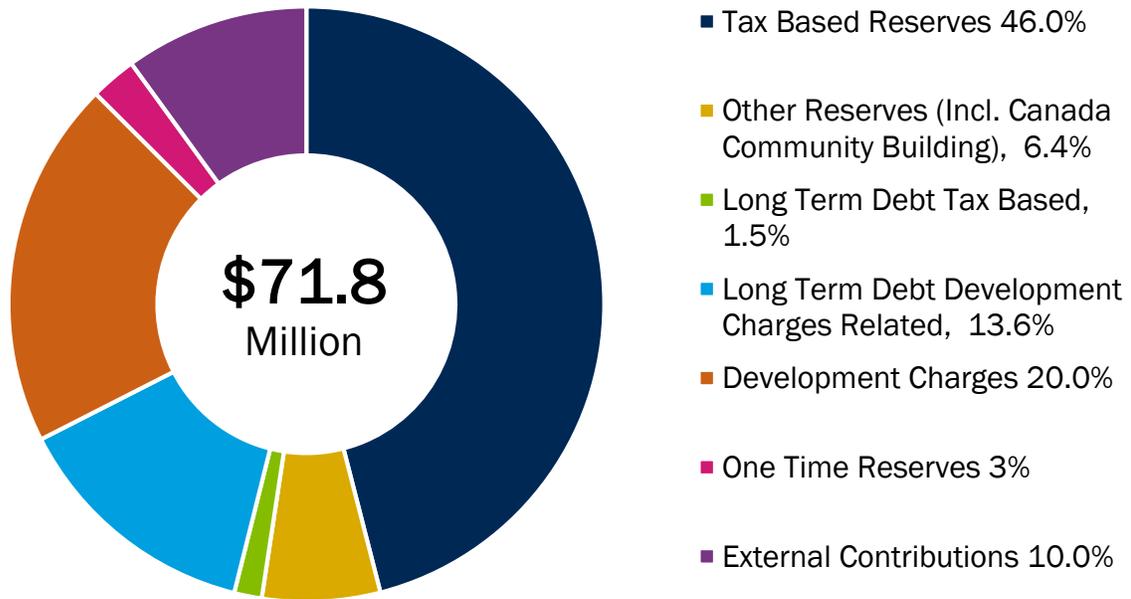


2022 Capital Budget by Business Plan Theme



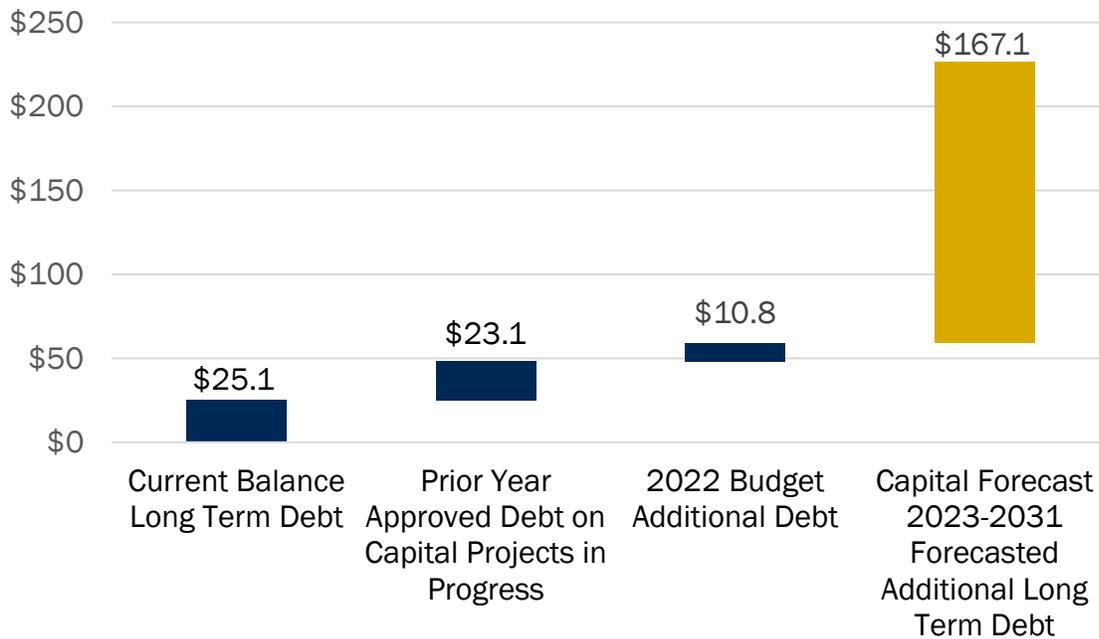
The 2022 Capital Budget allocation is 33% for asset management projects, 55% for growth related projects and 12% for ongoing initiatives and proposed new initiatives / community enhancements.

2022 Capital Budget by Financing Source



Long Term Debt - Committed and Forecasted

The graph below represents millions of dollars, and excludes any annual debt payments. Whitby, similar to other growing municipalities, requires debt as part of the long term financing strategy. The Current Balance below does not include any unpaid commitments in the West Whitby Landowner’s Agreement for the construction of Des Newman Boulevard.



Corporate Reserve Forecast – 2022 Budgeted Reserve Receipts and Draws

The table below is in millions of dollars, and is based on the projected 2021 year-end reserve and reserve fund balances. At the time of preparation, the 2021 fiscal year-end process was still in progress and the 2021 year-end balances have been estimated based on best information available.

Reserve Category	Forecasted Opening Balance(1)	2022 Receipts	2022 Draws	Estimated 2022 Year End Balance
Asset Management	\$47.0	\$24.4	(\$22.3)	\$49.1
Growth	\$34.1	\$10.8	(\$13.1)	\$31.9
Development Charges	\$106.6	\$50.2	(\$36.3)	\$120.5
Program	\$37.7	\$3.8	(\$3.0)	\$38.5
Stabilization	\$10.5	\$0.0	(\$0.0)	\$10.5
One-Time	\$2.3	\$1.4	(\$2.0)	\$1.7
Total	\$238.4	\$90.8	(\$76.8)	\$252.5

(1) The balances reflect the cash balance of the reserve/reserve fund adjusted/reduced for any projects that have been previously approved but funds not yet spent.

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 31st.

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

2021 Budget Restatements

There are several restatements to the 2021 approved budget based on approved changes throughout the 2021 calendar year. These changes have no overall impact on the 2021

approved budget, and are mainly reallocations or reclassifications. The 2021 restatements in the 2021 budget include:

- Reallocation of Asset Management Services from Public Works Engineering to Operational Services, Roads & Traffic.
- Renaming of Corporate Initiatives to Project Management
- Reallocation of Project Management to Human Resource Services within Organizational Effectiveness.
- Renaming of Corporate Communications to Communications and Creative Services.
- Creation of Community Advancements within Strategic Initiatives in the Chief Administrative Office. Community Advancements consists of Creative Communities, Special Events and Sustainability.
- Reallocation of Advertising and Sponsorship to Economic Development within Strategic Initiatives.

Staff Complement

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Chief Administrative Office	74.00	1.77	3.00	0.60	1,3
Legal and Enforcement Services	25.00	5.34	0.00	0.00	
Financial Services	33.00	2.30	1.00	1.38	1,3
Fire and Emergency Services	141.00	1.46	0.00	0.00	
Planning and Development	49.00	0.97	1.00	0.00	1,2,3
Community Services	83.00	80.60	3.00	0.60	1,3
Public Works – Engineering Services	40.00	24.85	0.00	0.00	1
Public Works – Operational Services	126.51	20.69	4.50	4.05	1,3
Town of Whitby Total	571.51	137.98	12.50	6.63	

- (1) FTE's were adjusted to reflect changes through the year.
- (2) Includes new position approved in 2021 Budget. See Departmental Summaries for details.
- (3) See Decision Item tab for proposed position details.

Operating Budget Corporate Summary

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2022 Budget
	2021 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Taxation	(\$105,930)	\$0	\$0	(\$2,880)	\$0	(\$108,810)
Grants	(\$107)	(\$33)	\$0	(\$6)	(\$20)	(\$166)
Program Revenues, Fees and Fines	(\$14,877)	(\$7,629)	(\$357)	(\$2,203)	\$0	(\$25,065)
Miscellaneous Revenue & External Recoveries	(\$2,567)	\$487	(\$40)	(\$607)	\$0	(\$2,727)
Other Revenues	(\$4,757)	(\$569)	\$0	\$115	\$0	(\$5,211)
Transfers from Reserves & Internal Recoveries	(\$9,593)	\$326	\$273	\$389	(\$388)	(\$8,993)
Total Revenues	(\$137,831)	(\$7,417)	(\$125)	(\$5,192)	(\$408)	(\$150,972)
Expenditures						
Salaries, Wages & Benefits	\$76,352	\$2,698	\$2,814	\$316	\$1,284	\$83,465
Building Related Costs & Utilities	\$6,743	\$60	\$111	(\$12)	(\$78)	\$6,824
Vehicle & Equipment Maintenance and Fuel	\$2,453	\$97	\$141	\$22	\$17	\$2,731
Purchased Services and Supplies	\$8,120	\$777	\$53	\$457	(\$11)	\$9,396
Administrative Costs	\$5,053	\$452	\$179	\$156	\$24	\$5,864
Grants	\$6,109	\$152	\$177	\$92	\$0	\$6,530
Debt Charges	\$2,243	\$0	(\$309)	\$0	\$0	\$1,935
Transfers to Reserves and Internal Transfers	\$30,757	\$3,556	(\$954)	\$3,002	\$0	\$36,362
Total Expenditures	\$137,831	\$7,792	\$2,214	\$4,033	\$1,237	\$153,107
Net Operating Budget	\$0	\$375	\$2,089	(\$1,158)	\$829	\$2,135
Executive and Legislative	\$748	\$24	\$0	\$0	\$0	\$772
Chief Administrative Office	\$13,225	\$288	\$549	\$289	\$159	\$14,511
Legal and Enforcement Services	\$2,462	(\$27)	\$84	(\$80)	(\$1)	\$2,441
Financial Services	\$872	\$85	\$149	(\$18)	\$32	\$1,117
Corporate Revenues and Expenses	(\$83,818)	\$3,694	(\$822)	(\$1,183)	\$0	(\$82,128)
Grants	\$5,950	\$152	\$177	\$47	\$0	\$6,327
Fire & Emergency Services	\$23,330	(\$113)	\$810	\$59	(\$1)	\$24,083
Planning and Development	\$179	\$14	\$53	(\$184)	\$12	\$76
Community Services	\$12,680	(\$3,951)	\$447	\$214	\$79	\$9,464
Public Works	\$24,375	\$208	\$642	(\$302)	\$550	\$25,472
Net Operating Budget	\$0	\$375	\$2,089	(\$1,158)	\$829	\$2,135

Note: Numbers may not add due to rounding

User Fees, Rates and Charges

User fees, rates and charges are charged to individuals or groups for the use of a program or services which provides a direct benefit to the user. Town services provide a varying degree of user fees and property tax support. User fees can play a role in equitably distributing services cost between individuals and society at large, limiting tax increases, more efficiently allocating government dollars, and helping to achieve Council's priorities.

Fully tax supported – no user fees

Some services provided are fully tax supported and have no (or very minor) users fees, such as roads and local parks. These are generally services that are available and used by everyone.

Partially tax supported – reduced user fees

These services, such as recreation facilities and programs, benefit individuals and society at large. User fees alone are not sufficient to recover the full cost of providing the service and they are funded through a combination of user fees and taxes.

No tax support – full user fees

Services such as those relating to the development application approval process (i.e. building, planning and engineering) are set to recover the full cost of processing development applications, providing inspection services and enforcing the building code.

Setting of user fees, rates and charges

User fees are reviewed annually and, going forward, will be co-ordinated as part of the budget process and brought forward for approval as part of the budget target report. The upset limit to a user fee is 100 per cent cost recovery. Meaning the revenue received covers the cost of providing the service. Other considerations taken into account when reviewing user fees are the local economy, inflation, Ontario legislation and competition in the market.

2022 Rate Highlights

As a support to residents and recovery from the pandemic, Council considered Recreational user fees earlier in 2021 and approved a 0% increase for the 2021/2022 year (refer to CMS 11-21). There were some new and increased fees proposed and approved as part of the approval of the 2022 Budget Target (refer to FS 55-21) as well as Engineering Review and Inspection fees (PW 43-21) were reviewed in 2021 and approved. These approved fee increases generated an additional \$918 thousand, in revenue. In addition, there are a number of proposed new/fee increases as part of the 2022 Recommended Budget. The listing that follows includes those new programs/services fees or increased fees being proposed in the 2022 Budget. In total, the additional revenue from these further proposed fee increases represents \$52 thousand in the 2022 Budget. A comprehensive listing of user fees for Town services can be found on the Town's website at [Fees for Services and Activities By-Law \(consolidated\)](#).

Proposed New Fees and Changes to Existing Fees

The lines below indicate new or increased programs/service fees proposed as part of the recommended 2022 Budget and are subject to Council’s approval. Fees shown below do not include HST. Applicable taxes will be added at time of purchase.

Schedule A – Office of the Town Clerk

Fee Title	Current Fee	Effective Until	New or Proposed Fee	
Marriage Ceremony	\$300.00	March 31, 2022	\$325.00	April 1, 2022
Marriage License	\$135.00	March 31, 2022	\$140.00	

Estimated Revenue included in 2022 Budget \$6,780.

Schedule C – Public Works – (Operations)

Fee Title	Current Fee	Effective Until	New or Proposed Fee	Effective Starting
Municipal Consent Approval Fee (Per street, up to 250m length)	\$550.00	March 31, 2022	\$555.00	April 1, 2022
Special Collections Cancellation Fee	n/a	n/a	\$3.00	April 1, 2022

Estimated Revenue included in 2022 Budget \$2,750.

Schedule D – Legal Services Fees

Fee Title	Current Fee	Effective Until	New or Proposed Fee	Effective Starting
General Legal Fees				
Law Clerk	\$143.00	March 31, 2022	\$150.00	April 1, 2022
Solicitor	\$306.00	March 31, 2022	\$315.00	April 1, 2022
Land Titles Registration Administration Fee				
Registration of Agreements or Miscellaneous Documents (exclusive of disbursements)	\$260.00	March 31, 2022	\$270.00	April 1, 2022
Release of Agreements or Miscellaneous Documents – Development, Encroachment, License, Pre-Servicing, Demolition, Model Home, Postponements, Notices, etc. (exclusive of disbursements)	n/a	n/a	\$250.00	April 1, 2022
Legal Fees for Title Search (exclusive of disbursements)	\$150.00	March 31, 2022	\$155.00	April 1, 2022
Legal Fees for Sale Transaction (exclusive of disbursements)	\$500.00	March 31, 2022	\$650.00	April 1, 2022
Legal Fees for Purchase Transaction (exclusive of disbursements)	\$750.00	March 31, 2022	\$775.00	April 1, 2022

Schedule D – Legal Services Fees

Fee Title	Current Fee	Effective Until	New or Proposed Fee	Effective Starting
Preparation and Registration of Subdivision Amending Agreement (exclusive of disbursements)	\$1,625.00	March 31, 2022	\$1,675.00	April 1, 2022
Encroachments				
Encroachment Application Fee	\$350.00	March 31, 2022	\$360.00	April 1, 2022
Preparation of Encroachment Agreement - Legal Fee (exclusive of disbursements)	\$510.00	March 31, 2022	\$525.00	April 1, 2022
Annual Encroachment Fees				
Residential under 10 m ²	\$100.00	March 31, 2022	\$110.00	April 1, 2022
Residential over 10 m ²	\$200.00	March 31, 2022	\$210.00	April 1, 2022
Non-Residential under 25 m ²	\$300.00	March 31, 2022	\$310.00	April 1, 2022
Non-Residential over 25 m ²	\$500.00	March 31, 2022	\$515.00	April 1, 2022
Noise By-law Exemptions for Private Construction and for Special Events	\$300.00	March 31, 2022	\$310.00	April 1, 2022

Schedule D – Legal Services Fees

Fee Title	Current Fee	Effective Until	New or Proposed Fee	Effective Starting
Preparation of Licensing Agreements				
Permission to Enter/License Agreement (exclusive of disbursements)	n/a	n/a	\$250.00	April 1, 2022
Crane Swing Agreement (exclusive of disbursements)	n/a	n/a	\$250.00	April 1, 2022
Construction Licensing Agreement (exclusive of disbursements)	n/a	n/a	\$525.00	April 1, 2022

Estimated Revenue included in 2022 Budget \$4,500.

Schedule E – Whitby Fire and Emergency Services Department

Fee Title	Current Fee	Effective Until	New or Proposed Fee	Effective Starting
General Fees				
Emergency Response Report < 2 years	\$80.00	March 31, 2022	\$100.00	April 1, 2022
File Searches Residential	\$80.00	March 31, 2022	\$100.00	April 1, 2022
Multi Unit Buildings (Up to 3 Units file search)	\$80.00	March 31, 2022	\$100.00	April 1, 2022
Multi Unit Buildings (4 units or more, file search)	\$80.00	March 31, 2022	\$100.00	April 1, 2022
Inspection Fees				
Boarding/Lodging/Rooming House (upon request)	\$80.00/hr Min 2 hours +\$80.00/hr after 2 hrs	March 31, 2022	\$100.00/hr Min 2 hours +\$100.00/hr after 2 hrs	April 1, 2022

Schedule E – Whitby Fire and Emergency Services Department (cont'd)

Fee Title	Current Fee	Effective Until	New or Proposed Fee	Effective Starting
Educational Institutions - upon request	\$80.00/hr Min 2 hours +\$80.00/hr after 2 hrs	March 31, 2022	\$100.00/hr Min 2 hours +\$100.00/hr after 2 hrs	April 1, 2022
Foster Care - upon request	\$80.00/hr Min 2 hours +\$80.00/hr after 2 hrs	March 31, 2022	\$100.00/hr Min 2 hours +\$100.00/hr after 2 hrs	April 1, 2022
Group Home - upon request	\$80.00/hr Min 2 hours +\$80.00/hr after 2 hrs	March 31, 2022	\$100.00/hr Min 2 hours +\$100.00/hr after 2 hrs	April 1, 2022
Institutional - upon request	\$80.00/hr Min 2 hours +\$80.00/hr after 2 hrs	March 31, 2022	\$100.00/hr Min 2 hours +\$100.00/hr after 2 hrs	April 1, 2022
Licensed Day Care - upon request	\$80.00/hr Min 2 hours +\$80.00/hr after 2 hrs	March 31, 2022	\$100.00/hr Min 2 hours +\$100.00/hr after 2 hrs	April 1, 2022
Private Home Day Care - upon request	\$80.00/hr Min 2 hours +\$80.00/hr after 2 hrs	March 31, 2022	\$100.00/hr Min 2 hours +\$100.00/hr after 2 hrs	April 1, 2022
Liquor Licensing - upon request - includes occupant load calculations	\$80.00/hr Min 2 hours +\$80.00/hr after 2 hrs	March 31, 2022	\$100.00/hr Min 2 hours +\$100.00/hr after 2 hrs	April 1, 2022
Residential Occupancies (Not owner occupied)	\$80.00/hr Min 2 hours +\$80.00/hr after 2 hrs	March 31, 2022	\$100.00/hr Min 2 hours +\$100.00/hr after 2 hrs	April 1, 2022
Two Unit Residential Inspection -Retrofit - upon request or complaint	\$80.00/hr Min 2 hours +\$80.00/hr after 2 hrs	March 31, 2022	\$100.00/hr Min 2 hours +\$100.00/hr after 2 hrs	April 1, 2022

Schedule E – Whitby Fire and Emergency Services Department (cont'd)

Fee Title	Current Fee	Effective Until	New or Proposed Fee	Effective Starting
Miscellaneous Inspections Not Otherwise Specified	\$80.00/hr Min 2 hours +\$80.00/hr after 2 hrs	March 31, 2022	\$100.00/hr Min 2 hours +\$100.00/hr after 2 hrs	April 1, 2022
Propane Plan Review (Existing 5000 USWG or less)	n/a	n/a	\$276.00	April 1, 2022
Propane Plan Review (New or modified 5000 USWG or less)	n/a	n/a	\$553.00	April 1, 2022
Propane Plan Review (Existing greater than 5000 USWG)	n/a	n/a	\$2,487.00	April 1, 2022
Propane Plan Review (New/modified greater than 5000 USWG)	n/a	n/a	\$2,764.00	April 1, 2022
Propane Plan Review (If necessary to retain 3rd party engineering or other firm)	n/a	n/a	Actual Costs	April 1, 2022

Estimated Revenue included in 2022 Budget \$2,000.

Schedule R – Financial Services Department

Fee Title	Current Fee	Effective Until	New or Proposed Fee	Effective Starting
Tax Certificates for Lawyers or Mortgage Companies	\$65.00	March 31, 2022	\$75.00	April 1, 2022
Statement of Account	\$10.00	March 31, 2022	\$15.00	April 1, 2022
Income Tax/Duplicate Receipts	\$10.00	March 31, 2022	\$15.00	April 1, 2022
Verbal Tax Information to Lawyers	\$65.00	March 31, 2022	\$75.00	April 1, 2022

Schedule R – Financial Services Department

Fee Title	Current Fee	Effective Until	New or Proposed Fee	
Cheque or Automatic Withdraw returned from the bank	\$40.00	March 31, 2022	\$50.00	April 1, 2022
Ownership Information Change	\$25.00	March 31, 2022	\$30.00	
Additions to the Tax Roll Charge	\$25.00	March 31, 2022	\$50.00	April 1, 2022

Estimated Revenue included in 2022 Budget \$36,000.

Decision Items

The recommended budget includes decision items for Council’s consideration and approval. Based on Council direction for a 2022 budget target of 2%, decision items listed are further split between “**included**” within the 2% target and “**not included**” in the 2% target:

- Decision Items **included** in the recommended budget - mainly decision items recommended to support existing service levels and programs as the Town grows (e.g. resources required to support new homes, parks, roads, etc.); and
- Decision Items **not included** in the recommended budget - mainly decision items that introduce new services, service levels, or programs to the Town

Operating Budget Decision Items are changes to the base operating budget that have not been previously approved by Council.

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. Details regarding each of the requests are found following these summary tables (presented in request order number).

Operating Budget Decision Items Included In Recommended Budget

	Request	FTE	Ongoing Annual Tax Based Impact \$	2022 Tax Based Impact \$	2023 Tax Based Impact \$
1	Administrative Assistant (PT) to support Members of Council	0.60	\$37,013	\$37,013	\$0
2	Senior Systems Analyst	1.00	\$145,298	\$72,649	\$72,649
3	HR Assistant	1.00	\$98,516	\$49,258	\$49,258
4	HR - ERP Implementation	1.00	\$0	\$0	\$0
5	Facilities Clerk (PT)	0.60	\$35,206	\$17,603	\$17,603
6	Mechanical Serviceperson, Plumber	1.00	\$0	\$0	\$0
7	Parks Planner	1.00	\$106,490	\$54,745	\$51,745
8	Parks Landscape Architect	1.00	\$0	\$0	\$0
9	Financial Analyst (PT)	0.69	\$62,512	\$31,256	\$31,256
10	Development Finance Clerk (PT)	0.69	\$0	\$0	\$0
11	Accounting Clerk II Temp	1.00	\$0	\$0	\$0
12	Principal Planner	1.00	\$150,964	\$12,077	\$138,887
13	Side Loader Operator	0.50	\$44,970	\$44,970	\$0

Request		FTE	Ongoing Annual Tax Based Impact \$	2022 Tax Based Impact \$	2023 Tax Based Impact \$
14	Grass Cutting Crew - West Whitby Parks & Trails	2.40	\$184,179	\$157,943	\$26,236
15	Horticulture Students	0.90	\$37,298	\$37,298	\$0
16	Irrigation/Splash Pad Technician	1.00	\$104,419	\$78,689	\$25,730
17	Mower Operator Sports fields	0.75	\$78,523	\$77,023	\$1,500
18	Road Patrol	1.50	\$119,227	\$76,210	\$43,017
19	Driver Trainer	0.50	\$57,290	\$29,395	\$27,895
20	Forestry Crew Person/Turf Technician	1.00	\$104,420	\$52,960	\$51,460
21	IT Related Costs for 2022 Position Requests	N/A	\$65,000	\$0	\$65,000
22	Menstrual Product Pilot Project	N/A	\$0	\$0	\$0
23	James Rowe House	N/A	\$0	\$0	\$0
Total		19.13	\$1,431,325	\$829,089	\$602,236

Operating Budget Decision Items Not Included In Recommended Budget

On November 15, 2021, Council established a 2% overall budget increase target for the 2022 budget. Given other budget pressures, such as inflationary pressures on the Town’s expenditures and staffing required to maintain existing services and service levels as the Town continues to grow, the resources required to support new programs and service levels have been deferred and presented below as decision items not included in the recommended budget.

Request		FTE	Ongoing Annual Tax Based Impact \$	2022 Tax Based Impact \$	2023 Tax Based Impact \$
24	Corporate IDEA Specialist	1.00	\$185,250	\$107,625	\$77,625
25	Community IDEA Specialist	1.00	\$158,250	\$80,625	\$77,625
26	Sports Field Temporary Labourer	0.50	\$32,520	\$32,520	\$0
27	Waterfront Garbage Crew	1.30	\$102,570	\$101,300	\$1,270
28	Summer Student - By-law Enforcement	0.31	\$17,113	\$17,113	\$0
Total		4.11	\$495,703	\$339,180	\$156,520

Capital Budget Decision Items Included In Recommended Budget

Request		2022 Budget Request	2023-2031 Forecast*	Total
29	Downtown Placemaking (55227402)	\$85,000	\$0	\$85,000
30	EV Charging Stations – Round 3 (Grant Dependent) (55227608)	\$300,100	\$0	\$300,100
31	McKinney – Green Municipal Building Retrofit Initiative (Grant Dependent) (71221034)	\$6,000,000	\$0	\$6,000,000
32	Special Events Assets (NEW) (Grant Dependent) (55227001)	\$40,000	\$0	\$40,000
33	Whitby Green Standard Demo Project (Grant Dependent) (55227605)	\$650,000	\$0	\$650,000
34	Centrelines and User Symbols Multi Use Paths (35226202)	\$400,000	\$0	\$400,000
35	Traffic Calming (PW 18-21) (35226409)	\$250,000	\$2,250,000	\$2,500,000
36	Pedestrian Crossovers (35226202)	\$275,000	\$2,475,000	\$2,750,000
37	Traffic Signage and Pavement Marking Initiatives (35226410)	\$120,000	\$1,080,000	\$1,200,000
Total		\$8,120,100	\$5,805,000	\$13,925,100

The capital decision items included in the recommended budget are financed by the following sources:

Funding Source	2022 Budget	2023-2031 Forecast*	Total
Grants	\$6,875,000	\$0	\$6,875,000
One Time Reserves	\$1,245,100	\$1,290,000	\$2,535,100
Growth Reserve Fund	\$0	\$4,515,000	\$4,515,000
Total	\$8,120,100	\$5,805,000	\$13,925,100

*Amounts in forecast years 2023 to 2031 are subject to Council approval in future years budget.

Capital Budget Decision Items Not Included In Recommended Budget

Request		2022 Budget Request	2023-2031 Forecast*	Total
38	Thickson Road Placemaking (55227404)	\$150,000	\$0	\$150,000

Operating Decision Item #1 Included in Recommended Budget Details

Administrative Assistant to support Members of Council (FTE = 0.60)

Implementation Date: 04/04/2022

Department: Office of the Chief Administrative Officer

Division: Office of the Town Clerk

Function of Role:

This position converts the contracted position in the Mayor and Councillors’ Office that currently assists with vacation coverage to a permanent part-time position. The part-time position will continue to provide vacation coverage for the office, in addition to assisting their full-time colleagues with the increasing volume of inquiries received by the Office. This position is required to ensure the continuation of effective customer support for constituent inquiries that come through the Mayor and Councillors and to maintain service level standards.

Why this request is necessary:

The number of customer inquiries coming through the Mayor and Councilors’ Office (MOC) has increased over the years, as Councillors have been using Cityworks as the primary method of requesting Town Staff to review and respond to constituent inquiries.

Year	2014	2015	2016	2017	2018	2019	2020	2021
MOC Cityworks - constituent inquiries	454	376	518	670	725	1,015	716	840

Consequences of not funding this request:

Increases in the volume of work has made it very difficult for existing staff to manage inquiries within established service levels. Therefore, this position is required to continue to meet the public and Council’s expectations for prompt responses to inquiries.

Savings and/or additional revenues:

Savings from contracted staff services of (\$15,000)

Impact:

	Annual	2022 Impact	2023 Impact
Part Time Salaries, Wages and Benefits	\$52,013	\$52,013	\$0
Savings	(\$15,000)	(\$15,000)	\$0
Net Request Impact – Growth	\$37,013	\$37,013	\$0

Operating Decision Item #2 Included in Recommended Budget Details

Senior Systems Analyst (FTE = 1.0)

Implementation Date: 07/01/2022

Department: Office of the Chief Administrative Officer

Division: Organizational Effectiveness – Technology and Innovation Services

Function of Role:

This Senior System Analyst will play a critical role in architecting and delivering the Microsoft 365 platform. The platform is a cloud offered office productivity suite full of various modern business tools. Specifically, this role will program, design and maintain the Town's MS Teams (collaboration), MS Forms (online forms), Power Automate (create automated workflows), Power Apps (prebuilt templates and tools), One Drive (personal storage – replacement of U drive) and SharePoint (collaborative storage – replacement for Y and Z drives). All of these tools will be leveraged in enabling staff to collaborate, share information and store data in a records retention compliant format. This Senior analyst will also be responsible for coordinating 2nd level support services for the various Microsoft 365 technologies, participate in projects that are designed to support corporate business change initiatives which will integrate with Microsoft 365 tools (i.e. CRM and ERP), and track metrics for key performance indicators as required and outlined by the Senior Manager of Business Solutions.

Why this request is necessary:

This position will assist with growth related challenges such as work from anywhere technology, support service level changes and new service delivery options (including electronic forms with built-in workflow for approvals), improve fulfillment of legislative requirements related to MFIPPA and will provide easier access to key corporate information and tools through a more efficient process for the sharing of data both internally and externally.

Consequences of not funding this request:

Not hiring this role will add to the full workload of existing staff resources which will significantly delay rollout of the Microsoft 365 platform suite of tools (i.e. impacting implementation of the ERP scheduled for January 2023 and the CRM). There would be additional training costs for existing TIS staff to gain the knowledge required to lead support of these tools, as well as ongoing inefficiencies and challenges with data sharing between staff and between staff and external partners.

Savings and/or additional revenues:

N/A

Impact:

	Annual	2022 Impact	2023 Impact
Full Time Salaries, Wages and Benefits	\$142,298	\$71,149	\$71,149
Other Operating Costs	\$3,000	\$1,500	\$1,500
Net Request Impact – Growth	\$145,298	\$72,649	\$72,649

Operating Decision Item #3 Included in Recommended Budget Details

HR Assistant (FTE = 1.0)

Implementation Date: 07/01/2022

Department: Office of the Chief Administrative Officer

Division: Organizational Effectiveness – Human Resources

Function of Role:

The HR Assistant role is currently a contract position providing full-time administrative support to the Human Resources division and customer service to the organization. This role will continue to support the HR Advisory team in the administration of recruitment (coordination of interviews, administration of assessments and processing of all employee paperwork), labour relations (tracking of grievances, scheduling bargaining and grievance meetings), as well as health and safety (attendance management support, preparation of LTD and WSIB paperwork). This role will also provide customer service to the organization through managing both internal and external correspondence and user support for the Town's Learning Management System (LMS).

Why this request is necessary:

This position is required to maintain current service levels and continue to address workload issues for the Human Resources team.

Consequences of not funding this request:

If this position was not approved, Human Resources would be required to absorb the work which would impact the division's ability to deliver on the mandate of a more strategic HR function for the organization. Work that would be interrupted, delayed and/or potentially stopped include: the recruitment process, the level of support to hiring managers, employee onboarding and integration enhancements, customer service support to staff and leader, employee engagement activities, some aspects of Talent Management, as well as a decrease in learning opportunities and wellness initiatives.

Savings and/or additional revenues:

N/A

Impact:

	Annual	2022 Impact	2023 Impact
Full Time Salaries, Wages and Benefits	\$95,516	\$47,758	\$47,758
Other Operating Costs	\$3,000	\$1,500	\$1,500
Net Request Impact – Growth	\$98,516	\$49,258	\$49,258

Operating Decision Item #4 Included in Recommended Budget Details

HR ERP Implementation (FTE = 1.0)

Implementation Date: 03/01/2022

Department: Office of the Chief Administrative Officer

Division: Organizational Effectiveness – Human Resources

Function of Role:

The temporary HR role is required to backfill various Human Resource responsibilities while current staff dedicate time to work on the ERP capital project and support its implementation planned for January 1, 2023. This role will be fully funded by recovery from the project.

Why this request is necessary:

This position is required to maintain current service levels and continue to address workload issues for the Human Resources team. The cost of the temporary position will be fully offset by capital recovery from the ERP project # 10140502.

Consequences of not funding this request:

If this position was not approved, Human Resources would be required to absorb the ERP work which would impact the division’s ability to deliver on the mandate of a more strategic Human Resource function for the organization and cause a possible delay in implementation of the ERP capital project.

Savings and/or additional revenues:

This temporary role will be fully funded by recovery from the capital project.

Impact:

	Annual	2022 Impact	2023 Impact
Full Time Salaries, Wages and Benefits	\$0	\$104,000	\$0
Capital Recovery – ERP Project # 10140502	\$0	(\$104,000)	\$0
Net Request Impact – Growth	\$0	\$0	\$0

Operating Decision Item #5 Included in Recommended Budget Details

Facilities Clerk Part-Time (FTE = 0.60)

Implementation Date: 07/01/2022

Department: Community Services

Division: Facilities

Function of Role:

Reporting to the Director of Facilities - Capital, the Facilities Clerk is responsible for the general clerical and administrative support to facilities section office, facility maintenance and mechanical service operations.

Why this request is necessary:

As the Facilities Division continues to expand its portfolio in the organization, the administration support to manage the day to day and capital program is required.

Consequences of not funding this request:

The role of the Facilities Department has expanded to include new service areas, and as a result, this role will be critical in managing the increased capital program, facilities agreements and service contracts required. If there is not dedicated support for this program, the Director and Supervisors are required to complete this role and project delivery will be delayed as a result.

Savings and/or additional revenues:

N/A

Impact:

	Annual	2022 Impact	2023 Impact
Part Time Salaries, Wages and Benefits	\$35,206	\$17,603	\$17,603
Net Request Impact – Growth	\$35,206	\$17,603	\$17,603

Operating Decision Item #6 Included in Recommended Budget Details

Mechanical Serviceperson – Plumber (FTE = 1.00)

Implementation Date: 04/04/2022

Department: Community Services

Division: Facilities

Function of Role:

Reporting to the Supervisor of Facilities Building Services, this position is responsible for performing expert plumbing repairs, preventive maintenance tasks, emergency repair, testing and technical support across a wide range of building plumbing/hydronic heating systems from simple to moderately complex in nature. This position analyzes, troubleshoots, repairs, and installs plumbing equipment & systems to full operation and recommends revisions/replacements when necessary for effectiveness. Perform On-Call duties as required on a rotating basis. Responds to all emergency service calls from customers as required to keep system downtime to a minimum.

Why this request is necessary:

This position is necessary as a result of the rapid growth the Town is experiencing. The number of facilities, assets and aging infrastructure that are required to be maintained necessitates additional resources.

Consequences of not funding this request:

The Town's infrastructure is aging resulting in increased frequency of equipment failures. In order to manage the volume of service interruptions, immediate response to maintain critical services is required. If we do not have dedicated staff to address this then services will be delayed.

Savings and/or additional revenues:

Savings on external plumbing services and repairs of (\$125,439)

Impact:

	Annual	2022 Impact	2023 Impact
Full Time Salaries, Wages and Benefits	\$117,044	\$117,044	\$0
Vehicle Related Expenses	\$5,395	\$2,725	\$2,670
Other Operating Expenses	\$3,000	\$3,000	\$0
Savings	(\$125,439)	(\$122,769)	(\$2,670)
Net Request Impact – Growth	\$0	\$0	\$0

Capital Budget Request:

Capital Project	Funding Source	2022 Budget	2023-2031 Forecast	Total
30222006 MECH - Van	Development Charges	\$54,000	\$0	\$54,000

Operating Decision Item #7 Included in Recommended Budget Details

Parks Planner (FTE = 1.0)

Implementation Date: 07/01/2022

Department: Community Services

Division: Parks Planning and Design

Function of Role:

The position will complete detailed reviews of development applications to ensure the applications meet the requirements for parkland and open space. This review is the basis of comments that are legislatively required for each application at various intervals through the development process. The position initiates, prepares and/or conducts surveys and prepares analytical reports. Liaises with other internal departments or outside agencies to obtain planning information and resolve issues. Attends municipal or public meetings as part of a planning project team in order to conduct community engagement and to clarify and/or justify park proposals/comments. Develops and assists with departmental park planning studies, including master planning inputs; drafts preliminary reports, prepares background information. Reviews and comments on projects and studies of other internal departments and outside agencies to ensure consistency with Town park planning objectives. The position would also be instrumental in responding to resident inquiries and concerns as well as assist in the updating and monitoring of the Connect Whitby page to ensure departmental information and action steps are updated daily.

Why this request is necessary:

This position is required to deal with the current backlog of development applications and the expected increase in workload with the continuing development of Brooklin. There are currently over 35 active development applications, which require review analysis and comment. Typically, the Division would comment on approximately 12-15 major development applications annually. The Planning Act requires comments be provided within specific timelines. The review and comments are critical to ensure that the Town receives the appropriate parkland/open space dedication or cash in lieu. Failure to provide comments in a timely fashion could result in the Town not receiving the parkland/open space or cash in lieu. The Division is also embarking upon three major studies over the next two years including the Parks and Recreation Master Plan, Cullen Central Park Master Plan and the Parks Needs Analysis related to Planning Act parks cash in lieu provisions. Each of these studies are important to ensure that the growing community that current Parks and Recreation services levels are maintained and to identify/quantify any changes in service level. This role will be key to create capacity to complete these important studies. There are several other parks studies and reviews underway including fishing, the Tree and Bench Memorial Program and a review of the Town Naming Policy. The importance of parkland and open space was recently highlighted in the Community Survey as a high priority for the residents of Whitby.

Consequences of not funding this request:

If the position is not filled the Division will continue to experience delays in responding to development applications negatively impacting the Town. Important comments and financial requirements could be missed and have financial implications on the Town in terms of lost opportunities for acquisition and provision of park land and or cash in lieu of park. Upcoming studies will require strict adherence to schedules, timelines and deliverables. Not filling this position has the potential to negatively impact these study schedules and timelines. Added pressure would be placed upon existing staff to take more on impacting their mental health and productivity.

Savings and/or additional revenues:

N/A

Impact:

	Annual	2022 Impact	2023 Impact
Full Time Salaries, Wages and Benefits	\$103,490	\$51,745	\$51,745
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact - Growth	\$106,490	\$54,745	\$51,745

Operating Decision Item #8 Included in Recommended Budget Details

Parks Landscape Architect (FTE = 1.0)

Implementation Date: 03/01/2022

Department: Community Services

Division: Parks Planning and Design

Function of Role:

This position reports to the Supervisor of Park Development. The Landscape Architect is responsible for the design and construction of park land and open space development and redevelopment projects as assigned. Responsibilities include, park and open space landscape design, managing budgets, capital expenditures and scheduling for the delivery of park construction projects; responding to residents and coordinating community and public engagement in park development and redevelopment projects; creating construction drawings and specifications; coordinate with the Purchasing Department in the preparation of tender documents; administration and supervision of consultants and construction contractors, supervising and inspecting construction projects; consulting with internal departments on the future maintenance of new construction and continually reviewing current construction materials and methods and revising as necessary in accordance with current trends and Town standards.

Why this request is necessary:

This position is necessary to deal with the current and future growth pressures associated with the Town's expected population growth. Parks staff are currently reviewing 25 future parks planned for the Brooklin Secondary Plan area to be designed and constructed over the next 10 years. There are also a variety of urban squares and landscape projects associated with development in the Brooklin Downtown and intensification area. The West Whitby urban area will also see the future development and construction of 8 parks. The total of 33 new growth parks over the next ten years averages approximately 3.5 new parks each year. In addition, the recent Council approved Active Transportation Plan identifies 65 kilometers of new Off Road Trails to be constructed over the next ten years that the Parks Division will manage. There are a total of 82 kilometers of existing Off Road Trails. The impact and workload of constructing 80% of the amount of our current inventory of trails over the next ten years cannot be overstated. There is also a requirement to manage the existing inventory of park assets that include many park and trail redevelopment design projects to address aging park infrastructure. There are major Waterfront projects on the horizon that will require intensive community wide engagement and collaboration and rank high on the community survey. Victoria Waterfront Park (2024), the Dupont Lands (2032), the Pumphouse (2025), Iroquois Beach Park (2027), Intrepid Park (2029) and Shirley Scott Park (2024) are scheduled to be designed and developed within the stated time frames. The Division is set to undertake Park Master Plans for Cullen Central Park and Brooklin Memorial Park which will require the services of a Landscape Architect. There are also a variety of special projects generated from other internal Town departments that add pressure to the existing LA's workload including facility design review, new service level

pressures (outdoor artificial ice) park fitment plan reviews for planning, Downtown and public art initiatives.

Consequences of not funding this request:

The major consequence of not filling this position would be the negative impact of the park/trail service level for new residents and renewal of park/trail spaces within existing neighbourhoods. Residents in new neighbourhoods may not have access to a park/trail within their new neighbourhood for several years as park design and construction would be delayed. This would create more pressure on existing parks and potentially create a situation where residents are having to drive to other park locations to have recreational needs met. Not addressing park renewals could result in safety concerns for residents using aging infrastructure. Council priorities/directives and departmental projects including various Master Plans would be delayed as the Division project workload would have to be scaled back. Major park projects along the waterfront and ATP initiatives throughout Town would be subject to completion delays. Assistance with other internal Town department's initiatives would also be negatively impacted. Existing staff would experience higher stress levels and mental health concerns due to pressure to complete the existing and future work program.

Savings and/or additional revenues:

This position will be recovered from the capital program.

Impact:

	Annual	2022 Impact	2023 Impact
Recovery from Capital	(\$114,554)	(\$114,554)	\$0
Full Time Salaries, Wages and Benefits	\$111,554	\$111,554	\$0
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact - Growth	\$0	\$0	\$0

Operating Decision Item #9 Included in Recommended Budget Details

Financial Analyst Part-Time (FTE = 0.69)

Implementation Date: 07/01/2022

Department: Financial Services

Division: Financial Planning and Risk Management

Function of Role:

This role will be responsible for providing departmental budget support for both capital and operating budgets, long term forecasting and financial planning, and maintaining the integrity of financial information. This position will support the Senior Financial Analysts (SFA) and budget managers with financial analysis, identifying financial implications and ensuring understandable and useful information is available in a timely manner by developing and reviewing reports in collaboration with budget managers/SFA's. Assisting in training and developing on line operating and capital budgets and projections/forecasts; help to continuously improve budget/financial processes and policies; and assist in projects/on committees as a financial resource.

Why this request is necessary:

This position is necessary to support the Senior Financial Analyst (SFA) team to better meet the growth and increase in demands from budget managers for assistance in financial analysis, budget/projection/forecast development. Further, filling this role will also allow the SFA team to provide assistance in identifying and reviewing the financial implications for reports to committee/council in a timely manner. This position is also critical to support the implementation of the ERP project.

Consequences of not funding this request:

Not filling the position will result in excessive overtime/burnout of existing resources and/or delays in meeting work deadlines including reports to committee/council; finance led projects will take longer to complete; and will not be able to meet requests from business/operational areas for finance representation/support on committees/projects. The growth the Town is experiencing is creating increased demands for financial support from across the organization and this will be compounded over the next while with the implementation of the ERP system. It will be critical to augment financial planning resources to meet the increased demands of the business areas and help ensure configuration of financial processes/systems/tools assist in providing meaningful, accurate and timely information/analysis for decision making reports/purposes.

Savings and/or additional revenues:

N/A

Impact:

	Annual	2022 Impact	2023 Impact
Part Time Salaries, Wages and Benefits	\$62,512	\$31,256	\$31,256
Net Request Impact – Growth	\$62,512	\$31,256	\$31,256

Operating Decision Item #10 Included in Recommended Budget Details

Development Finance Clerk Analyst Part-Time (FTE = 0.69)

Implementation Date: 03/01/2022

Department: Financial Services

Division: Financial Planning and Risk Management

Function of Role:

This role will be responsible for providing support in the administration of the Development Finance portfolio with a focus on development charges. This position will support the Development Finance Analyst and the Manager of Development Finance and Long Term Financial Planning, providing clerical assistance in the review of applications, and the invoicing and collection of development related fees.

Why this request is necessary:

This is a growth related position to support the Development Finance team. The Town of Whitby population is expected to grow significantly over the next 20 years and this will result in unprecedented residential and non-residential development for the Town. During prime construction season, a quick application turn-around is expected and would be delivered with the assistance of the Development Finance Clerk. The cost of this position will be fully offset by capital recovery from the Development Related Administrative Overhead Project # 13217003.

Consequences of not funding this request:

Not filling the position may result in slower customer service towards completing the development fee process which would then impact the Town's ability to issue building permits in a timely manner.

Savings and/or additional revenues:

The cost of this position will be fully offset by capital recovery from the Development Related Administrative Overhead Project # 13217003.

Impact:

	Annual	2022 Impact	2023 Impact
Part Time Salaries, Wages and Benefits	\$31,643	\$31,643	\$0
Other Operating Expenses	\$750	\$750	\$0
Capital Recovery – Project # 13217003	(\$32,393)	(\$32,393)	\$0
Net Request Impact – Growth	\$0	\$0	\$0

Operating Decision Item #11 Included in Recommended Budget Details

Accounting Clerk II Temp (FTE = 1.0)

Implementation Date: 03/01/2022

Department: Financial Services

Division: Treasury Services

Function of Role:

This role will be responsible for providing support to Treasury Services accounting functions (Accounts Payable, Capital Accounting, etc.) during the implementation of the ERP capital project.

Why this request is necessary:

This temporary Accounting Clerk II position will support Treasury Services subject matter experts who are required to prioritize implementation of the ERP capital project by January 1, 2023. The Service Delivery Review (SDR) project as well as the Corporate Information Technology Strategic Plan (CITSP) have both identified a critical need to procure and implement an Enterprise Resource Planning (ERP) software. This software allows an organization to use a system of integrated applications to manage the business and automate many back office functions related to technology, services and human resources. The implementation of these technologies will provide opportunities for efficiencies through built-in integration and automation. The ERP capital project will require significant resources from Treasury Services as subject matter experts to support the successful implementation. This temporary Accounting Clerk II position will support Treasury Services subject matter experts required for the implementation of the ERP capital project. The cost of this temporary position is fully offset by recovery from capital project ERP # 10140502.

Consequences of not funding this request:

Not filling the position may result in delays to the implementation of the ERP capital project. Alternatively, not filling this position would put further pressures on existing staff that are already over-committed.

Savings and/or additional revenues:

The cost of this temporary position is fully offset by recovery from capital project ERP # 10140502

Impact:

	Annual	2022 Impact	2023 Impact
Part Time Salaries, Wages and Benefits	\$93,974	\$93,974	\$0
Capital Recovery – Project # 10140502	(\$93,974)	(\$93,974)	\$0
Net Request Impact – Growth	\$0	\$0	\$0

Operating Decision Item #12 Included in Recommended Budget Details

Principal Planner II (FTE = 1.00)

Implementation Date: 12/01/2022

Department: Planning and Development

Division: Zoning and Regulation

Function of Role:

The primary focus of this position is to project manage the comprehensive zoning by-law review as identified as a priority in the Town of Whitby Service Delivery Review. In addition, this role would assist the Manager of Zoning and Regulation in fulfilling the management responsibilities associated with the Division.

Why this request is necessary:

The Town of Whitby Service Delivery Review identified a comprehensive zoning by-law review as a key priority for the Town. With Council's adoption of the Town of Whitby Official Plan, the Brooklin Secondary Plan and the Port Whitby Secondary Plan, new by-laws are required within a timely period by the Ontario Planning Act to bring the zoning into conformity with the new plans. The Town's existing by-laws are over 50 years old and do not reflect new zoning standards that support compact, walkable communities. The comprehensive zoning by-law review will require a dedicated experienced staff person to project manage the study and Steering Committee.

Consequences of not funding this request:

One of the primary recommendations of the Town of Whitby Service Delivery Review is to update the current zoning by-laws for the Town that is over 50 years old. Without a dedicated staff member to manage this important objective, this project will be substantially delayed. This project is required to support Council's goal of "ensuring that Whitby is clearly seen by all stakeholders to be business and investment friendly and supportive; and to strive to continuously improve the effectiveness and efficiency of service delivery" (Whitby Council Goal 6). In addition, without this dedicated staff member, the Town will not be in a position to conform to its legislated responsibilities of the Planning Act to bring the Zoning By-law(s) into conformity with the Town's Official Plan. The Comprehensive Zoning By-law Review is a multi-year project (4 plus years) and the original plan was that this Principal Planner would become a full-time permanent position in 2021. However, due to budget constraints this request was delayed and it continued as a 2-year contract, but will now have to be made a full-time permanent position prior to the end of 2022. In addition to the Comprehensive Zoning Review, this position will be managing the Mature Neighbourhood Study as a result of Council's passing of Interim Control By-laws 7699-20 and 7700-20 on December 7, 2020. The Mature Neighbourhood Study is a requirement under the Ontario Planning Act in accordance with fulfilling the requirements of the Interim Control By-laws.

Savings and/or additional revenues:

N/A

Impact:

	Annual	2022 Impact	2023 Impact
Full Time Salaries, Wages and Benefits	\$150,964	\$12,077	\$138,887
Net Request Impact - Growth	\$150,964	\$12,077	\$138,887

Operating Decision Item #13 Included in Recommended Budget Details

Side Loader Operator (FTE = 0.50)

Implementation Date: 03/01/2022

Department: Public Works - Operations

Division: Waste Management

Function of Role:

Side Loader Operator – 0.50 FTE

The Side Loader Operator is responsible for collecting and disposing of household garbage, organics or yard waste materials for both the dual-stream and single stream collection on assigned routes; emptying road side litter containers and collecting road side debris, and; performing special collection services of large items.

Why this request is necessary:

Infills have increased by 1,640 homes since 2012 and 300 more are expected to be added in 2022. Summer months have seen a consistent increase in workload for each Operator - resulting in an increase in route stop numbers per Operator, stretching our resources to a breaking point.

Consequences of not funding this request:

At present, Waste Collection staff are at capacity. Not funding this position will cause delays in garbage pick up, inflated overtime costs and greater risk of driver fatigue resulting in increased sick time and injuries due to the extreme physical demands of the work. Customer complaints will increase, as satisfaction with service decreases.

Additionally, the Waste Foreperson has been progressively undertaking much of this work on an as needed basis over the last 10 years, to ensure that waste is collected on time each day. This additional FTE will allow the Foreperson to focus on and perform their core operational functions which include the on-route supervision of staff to ensure that minimum service levels are being met, that the work is being completed in a safe and efficient manner and that resident's complaints are resolved in a timely fashion.

Savings and/or additional revenues:

N/A

Impact:

	Annual	2022 Impact	2023 Impact
Part Time Salaries, Wages and Benefits	\$44,970	\$44,970	\$0
Net Request Impact - Growth	\$44,970	\$44,970	\$0

Operating Decision Item #14 Included in Recommended Budget Details

Grass Cutting Crew – West Whitby Parks & Trails (FTE = 2.40)

Implementation Date: 04/01/2022

Department: Public Works - Operations

Division: Parks Maintenance

Function of Role:

Grass Cutting Crew Leader – 0.75 FTE

Temporary Labourer – 0.75 FTE

Summer Student Parks – 0.90 FTE

Grass Cutting Crews are responsible for the maintenance of turf areas in parks, on trails and around facilities and other high profile areas. Maintenance includes: clean up of litter and debris on turf areas in the spring; litter and debris collection, grass cutting and trimming of turf areas in spring, summer and fall; leaf and debris clean up in fall.

No new staff since 2012 when 0.60 FTE - two fall Temporary Labourers were added.

Why this request is necessary:

Growth in West Whitby parks and trails will increase maintained turf areas by a total of 4.87 Ha, and existing staff can no longer meet established service levels.

Consequences of not funding this request:

Grass Crews are currently at capacity. Any additional acreage without additional staff will result in reduced service levels at all parks and trails throughout the Town, from once every 16 days to once every 18 to 19 days. Timelines for grass cutting in fall will be further extended. Customer complaints will increase as satisfaction with service decreases.

Savings and/or additional revenues:

A portion of the summer student position is assumed to receive grant funding through the annual federal summer student grant program application.

Impact:

	Annual	2022 Impact	2023 Impact
Grants	(\$10,053)	(\$10,053)	\$0
Full Time Salaries, Wages and Benefits	\$91,143	\$68,358	\$22,786
Part Time Salaries, Wages and Benefits	\$79,870	\$79,870	\$0
Vehicle Related Expenditures	\$16,719	\$13,269	\$3,450
Other Operating Expenses	\$6,500	\$6,500	\$0
Net Request Impact - Growth	\$184,179	\$157,943	\$26,236

Capital Budget Request:

Capital Project	Funding Source	2022 Budget	2023-2031 Forecast	Total
30200405 – PKSG Wide Cut Mower	Development Charges	\$161,000	\$0	\$161,000
30200406 – PKSG Front Mount Mower	Development Charges	\$35,000	\$0	\$35,000
Total	Development Charges	\$196,000	\$0	\$196,000

Operating Decision Item #15 Included in Recommended Budget Details

Horticulture Students (FTE = 0.90)

Implementation Date: 05/01/2022

Department: Public Works - Operations

Division: Parks Maintenance

Function of Role:

Summer Student Parks – 0.90 FTE

Horticulture Students assist full time Horticulture staff with the preparation, planting and maintenance of annual floral displays, perennial gardens, landscaped areas in the Downtown area, shrub beds, median and roundabout plantings, and hedges, in parks, along trails, at facilities and in right of ways.

No new staff since 2015 when 0.30 FTE – one Summer Student was added.

Why this request is necessary:

There has been growth in horticultural areas in existing parks, growth in new West Whitby parks, additional roundabouts in existing and new developments, and increased horticultural displays in downtown areas, totaling 3,214 m², which requires additional staff to maintain current service levels.

Consequences of not funding this request:

Horticulture staff are currently at capacity. Additional garden areas without additional staff will result in a decrease in frequency of weeding of annual, perennial and shrub beds, median and roundabout plantings, and a decrease in the frequency of shrub pruning. Planting of spring and fall displays (bulbs and mums) will be eliminated. Complaints from residents will increase as satisfaction with the appearance of landscaped areas decreases.

Savings and/or additional revenues:

A portion of the summer student position is assumed to receive grant funding through the annual federal summer student grant program application.

Impact:

	Annual	2022 Impact	2023 Impact
Grants	(\$10,053)	(\$10,053)	\$0
Part Time Salaries, Wages and Benefits	\$47,351	\$47,351	\$0
Net Request Impact - Growth	\$37,298	\$37,298	\$0

Operating Decision Item #16 Included in Recommended Budget Details

Irrigation / Splash Pad Technician (FTE = 1.0)

Implementation Date: 04/01/2022

Department: Public Works - Operations

Division: Parks Maintenance

Function of Role:

Irrigation/Splash Pad Technician – 1.0 FTE

The Irrigation/Splash Pad Technician is responsible for the annual inspection, regular maintenance, and ongoing timely repair of splash pad facilities, as well as inspection, maintenance and repair of irrigation systems related to sports fields and other high profile turf areas.

Why this request is necessary:

Whitby currently has 16 splash pads, while Oshawa, Ajax, and Pickering have 17 combined. West Whitby will see the addition of 4 new splash pads, giving Whitby a total of 20 splash pads located throughout the Town. There are also additional irrigated sports fields associated with new parks in West Whitby. Staff that currently perform these job functions are also responsible for repair and maintenance of playground equipment and other park amenities. This additional FTE will allow the Town to maintain current service levels related to splash pads and irrigation, and will also help to compensate for growth in other park and playground facilities related to development in West Whitby. In the winter months this position will do preventative maintenance and repairs on facilities, as well as assist with winter snow and ice control.

Consequences of not funding this request:

As existing Parks Maintenance staff are currently at capacity, the addition of splash pads and irrigated fields without additional staff will result in delays in having all splash pads open and ready for use, by approximately two weeks. There will be a delay in initiating sports field irrigation, which may result in deterioration of turf conditions on permitted fields depending on weather conditions. Response time to splash pad issues during the season will be delayed and splash pads will remain out of service for longer periods of time, and complaints from residents will increase.

Savings and/or additional revenues:

N/A

Impact:

	Annual	2022 Impact	2023 Impact
Full Time Salaries, Wages and Benefits	\$102,919	\$77,189	\$25,730
Other Operating Expenses	\$1,500	\$1,500	\$0
Net Request Impact - Growth	\$104,419	\$78,689	\$25,730

Capital Budget Request:

Capital Project	Funding Source	2022 Budget	2023-2031 Forecast	Total
30252001 – PKSM ½ Ton Truck (Electric)	Development Charges	\$70,000	\$0	\$70,000

Operating Decision Item #17 Included in Recommended Budget Details

Mower Operator Sports Fields (FTE = 0.75)

Implementation Date: 04/01/2022

Department: Public Works - Operations

Division: Parks Maintenance

Function of Role:

Mower Operator – 0.75 FTE

The Mower Operator is responsible for grass cutting, picking of litter and debris, and monitoring conditions of sports fields, including baseball, soccer, lacrosse, cricket, etc., on a weekly basis through the spring, summer and fall. In spring and fall they also assist with leaf, litter and debris clean up.

No new staff since prior to 2009.

Why this request is necessary:

Currently, sports fields are mowed once every seven days. According to user groups, field conditions are poor when compared to neighbouring municipalities, as their fields are mown two to three times per week. There are additional fields in West Whitby totalling 3.9 Ha, as well as the potential to convert an existing turf area into a sports field area to be utilized for cricket, to meet growing demand for this sport. This position will allow us to maintain our current service level for existing and new fields, which is already low when compared to our neighbours.

Consequences of not funding this request:

Existing staff are currently at capacity, and the increase in sports field acreage to maintain without an increase in staff will result in a decrease in service level, from mowing once a week to once every 8 days, i.e. not all fields will be cut every week. This will result in increased complaints, decreased revenue for permitting, decreased satisfaction of User Groups, and increased safety issues due to unsafe field conditions.

Savings and/or additional revenues:

N/A

Impact:

	Annual	2022 Impact	2023 Impact
Full Time Salaries, Wages and Benefits	\$70,598	\$70,598	\$0
Vehicle Related Expenditures	\$4,925	\$3,425	\$1,500
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact - Growth	\$78,523	\$77,023	\$1,500

Capital Budget Request:

Capital Project	Funding Source	2022 Budget	2023-2031 Forecast	Total
30202401 – HORT Sports field mower	Development Charges	\$161,000	\$0	\$161,000

Operating Decision Item #18 Included in Recommended Budget Details

Road Patrol (FTE = 1.50)

Implementation Date: 07/01/2022

Department: Public Works - Operations

Division: Roads & Traffic

Function of Role:

Road Patroller/Roads Inspector – 1.0 FTE

Part-Time Road Patroller – 0.50 FTE

The Road Patroller is responsible for year round inspection of the roadway and adjacent right-of-way. They identify defects that may adversely affect the structure of the road and consequently, public safety. Additionally, particularly during the winter months, the Road Patroller monitors weather and road conditions more frequently so that winter snow and ice control resources are activated as needed, to meet requirements of Minimum Maintenance Standards (MMS).

The Roads Inspector is responsible for monitoring and inspecting general maintenance contracts and permanent repairs to utility cuts within the right of ways on municipal roads.

Why this request is necessary:

Ontario Regulation 239/02, which came into force on November 1, 2002, contains the Minimum Maintenance Standards (MMS) for roads, bridges and sidewalks, including standards that describe road patrol operations for summer and winter maintenance. The standard for road patrol and weather monitoring frequency from October 1 to April 30 is once every shift or three times per calendar day, whichever is more frequent.

While the MMS are not mandatory, they offer a certain level of protection to limit liability against claims. If a municipality wishes to use the MMS as a legal defence against statements of claim, the municipality must meet the standard of care in the MMS and be able to prove that it was met. Additionally, road patrols and associated follow-up maintenance activities help to extend the life and investment of public infrastructure.

With current staffing levels we are unable to consistently meet the MMS standards for Road Patrol frequency, particularly in the winter months, as we have gaps in our patrolling hours both in the afternoons and on weekends. With the growth of roads and related assets associated with West Whitby, the ability of staff to meet reasonable standards of patrol for roads in spring, summer and fall is also being impacted.

In regard to inspection of general maintenance contracts and permanent repairs to utility cuts, utility projects have significantly increased in the past 5 to 7 years, in both quantity and complexity. More time is needed at each site, requiring full time inspection to effectively control the quality of work performed on our Municipal assets. The construction season is short, resulting in multiple projects running simultaneously, with each location requiring ongoing inspection.

Consequences of not funding this request:

Without additional staff, MMS for Patrol in both winter and summer months will not be met. It currently takes us 4 weeks to patrol all roads in Whitby, resulting in all roads being patrolled approximately 13 times per year. With the increase in roads, by 2022 it is estimated that it will take us 4.5 weeks, resulting in a reduction in service levels down to 11.5 times per year.

The consequences for not meeting this requirement for MMS is an increase in the potential for injuries and damages to private property, and a corresponding increase in risk and liability exposure for the Town of Whitby.

Additionally, the department will be unable to deliver summer maintenance contracts such as general maintenance and permanent repairs to utility cuts.

Savings and/or additional revenues:

N/A

Impact:

	Annual	2022 Impact	2023 Impact
Full Time Salaries, Wages and Benefits	\$86,034	\$43,017	\$43,017
Part Time Salaries, Wages and Benefits	\$31,693	\$31,693	\$0
Other Operating Expenses	\$1,500	\$1,500	\$0
Net Request Impact - Growth	\$119,227	\$76,210	\$43,017

Capital Budget Request:

Capital Project	Funding Source	2022 Budget	2023-2031 Forecast	Total
30212102 – RDSU ½ Ton Truck (Electric)	Development Charges	\$70,000	\$0	\$70,000

Operating Decision Item #19 Included in Recommended Budget Details

Driver Trainer (FTE = 0.50)

Implementation Date: 07/01/2022

Department: Public Works - Operations

Division: Technical & Administrative Services - Training

Function of Role:

Driver Trainer – 0.50 FTE

The Driver Trainer: Provides support and subject matter expertise in the area of safe vehicle and equipment operation, risk assessment on operation of vehicle and equipment, and related training and processes; Researches, develops and supports the implementation of training that meets or exceeds applicable legislation and due diligence requirements with respect to vehicle and equipment operation; Provides support on new hires, collision preventability and training in conjunction with the Safe Driving Program, including for Fire Services; Provides support to ensure compliance with ministerial regulations related to vehicle and equipment operations, and; assists the Senior Vehicle & Equipment Trainer.

No new staff since 2011 when 1.0 FTE Vehicle and Equipment Trainer was added.

Why this request is necessary:

Currently there are 340 Town drivers, and 1 driver trainer. There are approximately 1,000 hours more work than there is staff capacity to complete it. Having staff properly and regularly trained has a positive correlation to the reduction in the number of collisions. The number of collisions impacts the Town's Commercial Vehicle Operator's Registration (CVOR) rating, which has a direct impact on the ability of the Town to provide services.

Consequences of not funding this request:

Operationally, the consequence of not funding this request will be failure to keep essential service vehicles and equipment drivers compliant with Ministry requirements, as well as a failure to meet the Corporation's obligations to provide training, license checks, reports and accurate files on drivers and training. This exposes the corporation to increased risk, and could result in Ministry suspension of the Town's CVOR certificate. The correlating impact to residents would be inability of the Corporation to operate CVOR rated equipment, which will affect the ability to provide essential services such as waste collection and snow removal. Additionally, there is potential for injury and fatalities to staff and public if identified driver safety issues are not resolved when they are identified.

Savings and/or additional revenues:

N/A

Impact:

	Annual	2022 Impact	2023 Impact
Part Time Salaries, Wages and Benefits	\$55,790	\$27,895	\$27,895
Other Operating Expenses	\$1,500	\$1,500	\$0
Net Request Impact - Growth	\$57,290	\$29,395	\$27,895

Operating Decision Item #20 Included in Recommended Budget Details

Forestry Crewperson / Turf Technician (FTE = 1.0)

Implementation Date: 07/01/2022

Department: Public Works - Operations

Division: Parks Maintenance

Function of Role:

Forestry Crewperson – 0.50 FTE

Turf Technician – 0.50 FTE

The Forestry Crewperson is responsible for pruning, inspections, maintenance, and removals and planting of trees in parks, on boulevards, and at facilities and other Town owned properties and green spaces.

The Turf Technician is the lead hand for sports field maintenance and turf maintenance programs, responsible for developing and monitoring programs related to maintenance and repair, including insect, disease and pest management, aerating, sodding and seeding, and soil health and fertility.

No new staff added in Forestry since 2010 when 1.6 FTE – Forestry Crewperson, Summer Student, Fall Temporary Labourer were added.

No new staff added in Turf since prior to 2009.

Why this request is necessary:

Currently this is one position split between the Horticulture/Turf section in summer and the Forestry section in winter. Immediate growth in Forestry and Turf in West Whitby and other developments can be accommodated by converting this one position to two – a Turf Technician and a Forestry Crewperson. The development in West Whitby is projected to add 5,700 boulevard trees, with 2,500 of those assumed by the Town in 2022. Additionally there are anticipated to be approximately 4,200 park trees added to our tree inventory, including both parks in West Whitby and Vimy Ridge Park on Victoria Street. Additional staff are required to maintain existing service levels. The Turf Technician is required to maintain our existing level of service throughout the Town for additional turf areas added in parks, sports fields and trails. Not hiring this position will result in a decrease in service throughout the town.

Consequences of not funding this request:

Current staff are at capacity, and without an increase in staff, there will be a decrease in service levels, including an increase in length of time to address resident tree concerns, an increase in cycle length of block pruning, increased potential for insurance claims due to tree failures, decreased ability to provide customer service as resources will be prioritized to address safety concerns, and communication with residents will be secondary. There will be

a negative impact to sports field and other turf conditions, resulting in increased complaints, decreased revenue, and unsafe field conditions.

Savings and/or additional revenues:

N/A

Impact:

	Annual	2022 Impact	2023 Impact
Full Time Salaries, Wages and Benefits	\$102,920	\$51,460	\$51,460
Other Operating Expenses	\$1,500	\$1,500	\$0
Net Request Impact - Growth	\$104,420	\$52,960	\$51,460

Capital Budget Request:

Capital Project	Funding Source	2022 Budget	2023-2031 Forecast	Total
30212105 – HORT 2/3 Ton Truck and Plow	Development Charges	\$64,500	\$0	\$64,500

Operating Decision Item #21 Included in Recommended Budget Details

IT Related Costs for 2022 Position Requests

Department: Office of the Chief Administrative Officer

Division: Organizational Effectiveness - Technology and Innovation Services

Request Details:

Based on 2022 budget estimates, this expense reflects the average cost per full time position with job requirements for technology hardware and software licences.

Why this request is necessary:

Operating budget increase is required or the necessary tools for the job function will not be provided.

Impact:

	Annual	2022 Impact	2023 Impact
Purchased Services and Supplies	\$65,000	\$0	\$65,000
Net Request Impact – Growth	\$65,000	\$0	\$65,000

Operating Decision Item #22 Included in Recommended Budget Details

Menstrual Product Pilot Project

Department: Community Services

Division: Facilities

Request Details:

One year pilot project to provide free access to menstrual products in Town of Whitby facilities through the installation of new menstrual dispensers and offering products at Central Public Library (CPL), Brooklin Community Centre and Library (BCCL) and McKinney Centre. Staff will report back on the effectiveness of the pilot and whether this should be included in the ongoing budget for 2023 based on the pilot project experience. For 2022 budget this one time cost is recommended be funded by the One Time Reserve.

Why this request is necessary:

Over the last few years, a number of public institutions such as universities, school boards and municipalities across Canada have introduced free menstrual products in public washrooms at their facilities. While menstrual products are not necessarily a health issue, this initiative is likely to provide social benefit to the community. Menstrual products are very expensive, yet necessary. A recent survey of over 2000 women and girls by Plan International – Canada found that 35% have had to sacrifice something else in their budget in order to afford menstrual products.

Impact:

	Annual	2022 Impact	2023 Impact
One-Time Reserves	\$0	(\$7,825)	\$7,825
Cost to Install/Replace Dispensers in each Washroom	\$0	\$3,800	(\$3,800)
Annual cost to supply menstrual products	\$0	\$4,025	(\$4,025)
Net Request Impact – Service Level	\$0	\$0	\$0

Operating Decision Item #23 Included in Recommended Budget Details

James Rowe House

Department: Community Services

Division: Facilities

Request Details:

Representatives of the Whitby Heritage Community Association approached Town Staff to discuss the Town assuming care and control of the James Rowe House. Based on the historical significance of the house which is located on Town property, staff recommend assuming the house. If Council is supportive of assuming responsibility for the house, staff would use 2022 to assess the building and refine a plan for the future use. The results of the review and recommended future use will be presented to Council for approval in late 2022. For 2022 budget the estimated building cost is recommended be funded by the One Time Reserve and based on the plan for future use be incorporated into the 2023 budget on an ongoing basis.

Why this request is necessary:

The James Rowe House, was home of Whitby's first mayor, originally located on the southwest corner of Victoria and Charles Streets. The house was moved to its current location at 301 Front Street West in 1999, and is designated under Part IV the Ontario Heritage Act by Town of Whitby By-law #4532-00. The Whitby Heritage Community Association have invested significant energy and resources in maintaining the house; promoting this community asset for Whitby residents to enjoy. Currently the James Rowe House is used as a public historic attraction, a meeting space for community groups and a space to host private events. Staff have reviewed the building and are suggesting that the future use may include recreation programming for 55+, meeting and overflow permit space for the marina and private community rental space. In addition, the surrounding land/parking could possibly be incorporated in the future re-development of Shirley Scott Park.

Impact:

	Annual	2022 Impact	2023 Impact
One-Time Reserves	\$0	(\$35,000)	\$35,000
Estimated Utilities	\$0	\$15,000	(\$15,000)
Implementation of additional security devices	\$0	\$20,000	(\$20,000)
Net Request Impact – Service Level	\$0	\$0	\$0

Operating Decision Item #24 Not Included in Recommended Budget Details

Corporate IDEA Specialist (FTE = 1.00)

Department: Community Services

Division: Recreation

Function of Role:

The Corporate IDEA Specialist will strengthen our ability to serve our diverse community by providing leadership in the creation and implementation of diversity, equity and inclusion initiatives. This newly created role will bring an experienced-based understanding of equity, inclusion and systemic racism to influence and inform policy development, project planning, service delivery and program evaluation activities.

Why this request is necessary:

As one of Ontario's fastest growing municipalities Whitby is experiencing changes in all aspects of the community. The population is becoming more diverse and residents expect their Town and community to be responsive to what that means. The Town requires a corporate leader to advance diversity, inclusion and equity at the Town of Whitby, to identify and implement opportunities for transformative change efforts throughout the organization including further development of corporate training and education programs, leading equity and anti-racism staff working groups and supporting departments in the implementation of best practices. This position will be expected to lead key actions of the IDEA Project, identify opportunities to make change within the Town, enhance equity in service delivery and share best practices. This position will represent the Town at external forums (IDEA related) such as the Coalition of Inclusive Municipalities, participate in Municipal networking groups and will be responsible for annual reporting of corporate progress on IDEA actions and the Coalition of Inclusive Municipalities Common Commitments.

Consequences of not funding this request:

The ability to advance diversity, equity and inclusion work and IDEA Project recommended actions will be limited by current staff capacities. Currently, the Town does not have a subject matter expert for leadership and development of best practices related to diversity, equity and inclusion (DEI) which at times results in a reactive approach to issues and concerns raised. If this position is not approved there will be limited advancement of action items identified in the IDEA Project Inclusivity Report.

Savings and/or additional revenues:

N/A

Impact: Had the position been included in the recommended budget it would have an implementation date of 7/01/2022

	Annual	2022 Impact	2023 Impact
Full Time Salaries, Wages and Benefits	\$155,250	\$77,625	\$77,625
Other Operating Expenses	\$3,000	\$3,000	\$0
Corporate IDEA Training	\$27,000	\$27,000	\$0
Net Request Impact – Service Level	\$185,250	\$107,625	\$77,625

Operating Decision Item #25 Not Included in Recommended Budget Details

Community IDEA Specialist (FTE = 1.00)

Department: Community Services

Division: Recreation

Function of Role:

The Community IDEA Specialist will strengthen our ability to serve our diverse community by providing leadership in the creation and implementation of diversity, equity and inclusion initiatives. This newly created role will bring an experienced-based understanding of equity, inclusion and systemic racism to influence and inform policy development, project planning, service delivery and program evaluation activities. This position will support Council, Staff and Advisory Committees with community outreach and consultation priorities.

Why this request is necessary:

As one of Ontario's fastest growing municipalities Whitby is experiencing changes in all aspects of the community. The population is becoming more diverse and residents expect their Town and community to be responsive to what that means. The Town requires a strong communicator with great interpersonal skills experienced in building relationships and engage others to advance diversity and equity in the community. This position will be expected to lead key actions of the IDEA Project and identify opportunities to make change, enhance equity in service delivery and share best practices. This position will be the staff liaison providing advice and guidance to the Diversity and Inclusion Advisory Committee (DIAC) and support action items of the work plan. This position will represent the Town at community events and network with local community organizations advancing community inclusion goals as well as broader communities of practice.

Consequences of not funding this request:

The ability to advance diversity, equity and inclusion work and IDEA Project recommended actions will be limited by current staff capacities. Currently, the Town does not have a subject matter expert for leadership and development of best practices related to diversity, equity and inclusion (DEI) which is resulting in a reactive approach to issues and concerns raised. If this position is not approved there will be limited advancement of action items identified in the IDEA Project Inclusivity Report.

Savings and/or additional revenues:

N/A

Impact: Had the position been included in the recommended budget it would have an implementation date of 7/01/2022

	Annual	2022 Impact	2023 Impact
Full Time Salaries, Wages and Benefits	\$155,250	\$77,625	\$77,625
Other Operating Expenses	\$3,000	\$3,000	\$0
Net Request Impact – Service Level	\$158,250	\$80,625	\$77,625

Operating Decision Item #26 Not Included in Recommended Budget Details

Sports Field Temporary Labourer (FTE = 0.50)

Department: Public Works - Operations

Division: Parks Maintenance

Function of Role:

Temporary Labourers related to sports fields assist full time staff with grooming of baseball diamond infields, cutting and maintenance of grass infields, litter and debris collection in and around sports fields, fertilizing, aerating, seeding, sodding and repair of turf areas, and special projects related to repair and maintenance of sports fields and related facilities in the fall.

No new staff added since prior to 2009.

Why this request is necessary:

Growth in sports fields in West Whitby parks totals 3.9 Ha, and equates to the need for additional staff to maintain current service levels. It is recommended to fulfill this current need with 2 fall Temporary Labourers, to assist full time staff with fall projects and maintenance of sports fields. These 2 Temporary Labourers are required to maintain existing service levels.

Consequences of not funding this request:

Without additional staff service levels will decrease, as fall baseball grooming, infield maintenance and turf maintenance will be done as resources permit and will not be responsive to User Group permits. Consequences will include increased complaints, decreased revenue for permitting, decreased satisfaction of User Groups, and increased safety issues due to unsafe field conditions.

Savings and/or additional revenues: N/A

Impact: Had the position been included in the recommended budget it would have an implementation date of 9/01/2022

	Annual	2022 Impact	2023 Impact
Part Time Salaries, Wages and Benefits	\$32,520	\$32,520	\$0
Net Request Impact – Growth	\$32,520	\$32,520	\$0

Operating Decision Item #27 Not Included in Recommended Budget Details

Waterfront Garbage Crew (FTE = 1.30)

Department: Public Works - Operations

Division: Parks Maintenance

Function of Role:

Labourer – 0.75 FTE

Temporary Labourer – 0.25 FTE

Summer Student Parks – 0.30 FTE

The Waterfront Garbage Crew is responsible for litter and debris collection along the entire Whitby Waterfront, including the Waterfront Trail and associated parks and trails within the vicinity of the trail (adjacent to and south of Victoria Street). The crew picks litter and debris, and empties waste receptacles on Fridays, Saturdays, Sundays and Mondays through the summer and fall. They also provide a visible staff presence on the weekend to this very well used area.

Why this request is necessary:

A temporary waterfront garbage crew was implemented for the summer of 2021, in response to increased usage of the waterfront seen during Covid-19. We have seen an improvement in litter and maintenance of the waterfront on weekends so that it meets the same standard as the remainder of the town. It is recommended to continue this on a permanent basis from April to November annually. Implementation of this crew will also reduce the pressure on parks waste collection staff that service the rest of the Town, that are dealing with growth in parks and trails in West Whitby, and will allow current service levels to be maintained.

Consequences of not funding this request:

Without these additional resources on a permanent basis, there will be a return on the weekends to only once a day collection of litter and debris at the waterfront. There will be no all day presence on the weekend to monitor and respond to the need for ongoing collection of waste generated during peak hours of usage. The result will be an increase in complaints at the waterfront, decreased customer experience, increased time spent in mornings at waterfront cleaning up from day before which reduces service levels at other parks in the Town. Alternatively, regular collection schedules in parks in the rest of town will not be met, and there will be no capacity to do additional collections on a complaint/as needed basis.

Savings and/or additional revenues:

A portion of the summer student position is assumed to receive grant funding through the annual federal summer student grant program application.

Impact: Had the position been included in the recommended budget it would have an implementation date of 4/01/2022

	Annual	2022 Impact	2023 Impact
Grants	(\$3,351)	(\$3,351)	\$0
Full Time Salaries and Wages	\$66,699	\$66,699	\$0
Part Time Salaries and Wages	\$31,955	\$31,955	\$0
Vehicle Related Expenditures	\$5,767	\$4,497	\$1,270
Other Operating Expenses	\$1,500	\$1,500	\$0
Net Request Impact - Growth	\$102,570	\$101,300	\$1,270

Operating Decision Item #28 Not Included in Recommended Budget Details

Summer Student –Waterfront By-law Enforcement(FTE = 0.31)

Department: Legal and Enforcement Services Department

Division: By-law Section

Function of Role:

Summer Student By-Law

This position, paired with another Municipal Law Enforcement Officer, is responsible for enforcing the BBQ restriction provisions as well as other Parks By-laws at the waterfront parks from May to September. Other duties may include investigation and enforcement of various by-law infractions occurring on municipal property, i.e. smoking, traffic, refreshment, cannabis By-law, etc. This role will also liaise with By-law Service staff, residents and patrons to promote education on applicable municipal by-laws at Heydenshore Kiwanis Park.

Why this request is necessary:

The position is necessary to maintain the current minimum service level of enforcement at the waterfront. Resources have been stretched to provide dedicated enforcement utilizing summer students in 2019, 2020 and 2021. These responsibilities were upgraded to a full-time resource in 2021 to address the increasing demands for Officers at the waterfront and to help alleviate the increasing workload pressures of the Enforcement Services Division during the summer months.

Consequences of not funding this request:

Not filling the position may result in a lack of enforcement at the waterfront due to competing priorities for full-time and part-time staff. Allocating existing staff leads to delays in the other service levels provided by the Division including complaint response, not meeting department established customer service goals nor minimum timeframes of Customer Services Policy and delays in processing permits. Additionally, not filling the position will result in increased over-time costs from full-time staff, which will exceed the total operating costs of the position. Staff expect to receive a Provincial Grant to partially offset the cost of the position.

Savings and/or additional revenues:

N/A

Impact: Had the position been included in the recommended budget it would have an implementation date of 5/01/2022

	Annual	2022 Impact	2023 Impact
Part Time Salaries, Wages and Benefits	\$17,113	\$17,113	\$0
Net Request Impact - Growth	\$17,113	\$17,113	\$0

Capital Budget Request: In addition, if the position had been included it would have required the following capital project also be included

Capital Project	Funding Source	2022 Budget	2023-2031 Forecast	Total
54228002 BYLW - Ballistic Vest	Development Charges	\$1,800	\$0	\$1,800

Capital Decision Item #29 Included in Recommended Budget Details

Downtown Placemaking

Capital Project #: 55227402

Parent ID: Downtown Improvement Program

Lead Department: Strategic Initiatives

Supporting Department(s): Public Works, Financial Services, Planning and Development

Project Type: Strategic Initiatives and Community Enhancement

Project Details:

This project is two fold: Downtown Whitby placemaking enhancements to an existing outdoor public space at Dundas and Byron Streets to add planters, checkerboard/chess table, additional seating and a stage area to support public performances and musicians. The second project is the closure of Roebuck Street in Downtown Brooklin to extend Grass Park for the summer months by adding street furniture (picnic tables, Adirondack Chairs) and activating the space through cultural pop-ups that will in turn support the local economy and provide additional resting areas in the heart of Downtown Brooklin.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Grants*	\$35,000	\$0	\$35,000
One-Time Reserve Fund	\$50,000	\$0	\$50,000
Total	\$85,000	\$0	\$85,000

*Note a grant has been applied for, however if the grant application is not approved the project will proceed and an increased draw from the One Time Reserve Fund will be required.

Capital Decision Item #30 Included in Recommended Budget Details

EV Charging Stations – Round 3 Grant Dependent

Capital Project #: 55227608

Parent ID: Sustainability Program

Lead Department: Strategic Initiatives

Supporting Department(s): Enforcement Services, Facilities, Operational Services, Transportation, Treasury Services

Project Type: Strategic Initiatives and Community Enhancement

Project Details:

The installation of Electric Vehicle (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 nine Town facility locations

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Grants	\$150,000	\$0	\$150,000
One-Time Reserve Fund	\$150,100	\$0	\$150,100
Total	\$300,100	\$0	\$300,100

Note: This project will not move forward in 2022 if grant funding is not secured.

Capital Decision Item #31 Included in Recommended Budget Details

McKinney Green Municipal Building Retrofit Initiative Grant Dependent

Capital Project #:71221034

Parent ID: Grant Dependant Initiatives

Lead Department: Strategic Initiatives

Supporting Department(s): Community Services, Financial Services, Technology and Innovation Services.

Project Type: Strategic Initiatives and Community Enhancement

Project Details:

Zero Carbon Whitby constitutes Whitby’s Corporate Climate Action Plan, which identified a corporate GHG reduction target of 100% by 2045. In order to meet this target, two to four municipal facilities will need to undergo a deep energy retrofit each year.

The McKinney Centre is a 9,700 square metre, sports arena complex close to West Whitby. This area is a major growth node with an estimated 26,000 more people anticipated to move to the neighbourhood in the next 5-10 years.

In 2020, the facility underwent an energy audit. Identifying equipment, which is either low efficiency or due for replacement. A deep energy retrofit will reduce GHG emissions up to 84%, energy consumption up to 64%, and provide an approximate annual operating savings of \$260,000. The proposed project is to implement the following energy saving components:

- Mechanical and equipment upgrades including rooftop units, variable speed drives on fans, heat recovery systems, intake air dampers, high efficiency boilers and pumps.
- Envelope enhancements including roof replacements, air tightening and window upgrades.
- Lighting upgrades.
- Optimization of evaporators, compressors and condensers.
- Installation of water conservation measures.
- Renewable energy including geothermal and a photovoltaic power system.
- Increase of natural cover throughout the site.
- Building monitoring and recommissioning.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Grants	\$6,000,000	\$0	\$6,000,000

Note: This project will not move forward in 2022 if grant funding is not secured.

Capital Decision Item #32 Included in Recommended Budget Details

Special Events Assets Grant Dependent

Capital Project #: 55227001

Parent ID: Grant Dependant Initiatives

Lead Department: Strategic Initiatives

Supporting Department(s): Operations

Project Type: Strategic Initiatives and Community Enhancement

Project Details:

The Town is committed to delivering quality events and programming for the community and visitors. The return of in-person events in 2022 and the implementation of the Special Events Strategy will require investments in core event assets such as, larger light installations, signage, rebranding existing assets, and PPE. The creation of better accessibility and way-finding will be added as a service level increase while also investigating enhancements to signature events. Potential grant opportunities to fund event asset costs will be actively pursued.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Grants	\$40,000	\$0	\$40,000

Note: This project will not move forward in 2022 if grant funding is not secured.

Capital Decision Item #33 Included in Recommended Budget Details

Whitby Green Standard Demo Project Grant Dependent

Capital Project #: 55227605

Parent ID: Grant Dependant Initiatives

Lead Department: Strategic Initiatives

Supporting Department(s): Planning & Development

Project Type: Strategic Initiatives and Community Enhancement

Project Details:

Whitby has implemented a Green Development Standard to increase the uptake of sustainable design criteria in all new development with a primary focus on low-rise development.

During the development process of the Whitby Green Standard, the development community raised concerns of increased housing construction costs and cited challenges of the availability of skilled trades and technology availability and reliability.

To help address these concerns and demonstrate associated costs of the implementation of the Whitby Green Standard, the Town of Whitby is proposing the completion of a Whitby Green Standard Demonstration Project. The proposed project would include:

Phase 1: Design

- Work with a real development application (approved plan) and model the requirements for three low-rise residential homes to meet the Whitby Green Standard voluntary tiers (Tier 2, Tier 3 and Tier 4).

Phase 2: Build

- Construct at least three low-rise residential homes that meet the Whitby Green Standard voluntary tiers and measure actual costs and payback for each of the tiers.

Phase 3: Monitor

- Calculate the actual real costs, GHG emission reductions and other relevant metrics associated with each of the three buildings for 12 months of homeowner occupancy.

Phase 4: Report

- Report and share the findings from the project by sharing outcomes with surrounding GTHA municipalities through the Clean Air Council Network which will also help advance increased uptake of Green Development Standards.

The outcomes of this project will enable a greater understanding of green standards and their benefits and encourage an increased uptake of this tool, thereby helping to inform potential incentives programs that ensure a tangible pathway to building net zero energy communities across the GTHA.

2022 Budget

In 2021, the Town received \$250,000 from The Atmospheric Fund and \$10,000 from the Region of Durham to support the project. In kind support is being provided by the Clean Air Partnership, Natural Resources Canada and the City of Pickering.

Other funding sources for these initiatives are being explored in the development community, the Federation of Canadian Municipalities and Natural Resources Canada.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Grants	\$650,000	\$0	\$650,000

Note: This project will not move forward in 2022 if grant funding is not secured.

Capital Decision Item #34 Included in Recommended Budget Details

Centrelines and User Symbols – Multi Use Paths

Capital Project #: 35226202

Parent ID: Multi-Use Paths and Cycling Facilities Program

Lead Department: Public Works (Engineering)

Supporting Department(s): N/A

Project Details:

In 2021 Council directed staff to consider adopting a centreline and user symbol approach on multi-use paths, in-boulevard networks, and trail core spine networks, including intersections, as identified in the new Active Transportation Plan using Ontario Traffic Manual Book 18 Guidelines.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
One Time Reserve Fund	\$400,000	\$0	\$400,000

Capital Decision Item #35 Included in Recommended Budget Details

Traffic Calming (PW 18-21)

Capital Project #: 35226409

Parent ID: 40PA6401 Traffic Signals Program

Budget Category: Roads and Related

Department: Public Works (Engineering)

Project Type: Growth

Project Details:

In an effort to improve roadway safety and reduce vehicle speed, Transportation Services will identify ten (10) streets per year for traffic calming initiatives. Traffic calming may include speed humps, raised intersections, raised crosswalks, pedestrian crossovers, on-road flexible bollards, area specific reduced speed limits, radar speed feedback signage, roundabouts, etc. Traffic calming will be considered based on requests and input from residents, Council and stakeholders.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total Work Plan
One-Time Reserve Fund	\$250,000	\$500,000	\$750,000
Growth Reserve Fund	\$0	\$1,750,000	\$1,750,000
Total	\$250,000	\$2,250,000	\$2,500,000

Capital Decision Item #36 Included in Recommended Budget Details

Pedestrian Crossovers

Capital Project #: 35226411

Parent ID: 40PA6401 Traffic Signals Program

Budget Category: Roads and Related

Department: Public Works (Engineering)

Project Type: Growth

Project Details:

The safe movement of vulnerable road users, such as pedestrians and cyclists is fundamental. Pedestrian crossovers provide pedestrians and cyclists a safe crossing and require drivers to stop and allow users to fully cross the road. There are numerous locations within the Municipality where crossovers will support users, in particular, adjacent to schools and parks. Crossovers will support Councils Goals of making our streets and neighbourhoods safer through innovative and best-practice design standards. It is intended that higher order crossovers be installed, which include flashing beacons. Existing pedestrian crossovers are proposed to be updated with flashing beacons in 2022.

These initiatives are in excess of those included in the 2021 Development Charge Background Study.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total Work Plan
One-Time Reserve Fund	\$275,000	\$550,000	\$825,000
Growth Reserve Fund	\$0	\$1,925,000	\$1,925,000
Total	\$275,000	\$2,475,000	\$2,750,000

Capital Decision Item #37 Included in Recommended Budget Details

Traffic Signage and Pavement Marking Initiatives

Capital Project #: 35226410

Parent ID: 40PA6401 Traffic Signals Program

Budget Category: Roads and Related

Department: Public Works (Engineering)

Project Type: Growth

Project Details:

Transportation Services receives numerous requests for changes requiring signage and pavement markings such as requests for new stop control, No Parking, No Stopping, roadway centrelines, crosswalks, etc. The Traffic Signage and Pavement Markings Initiatives project is expected to be used for planned initiatives to be implemented by Operations and/or a consultant, as well as unplanned initiatives that arise throughout the year.

These initiatives are in excess of those included in the 2021 Development Charge Background Study.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total Work Plan
One-Time Reserve Fund	\$120,000	\$240,000	\$360,000
Growth Reserve Fund	\$0	\$840,000	\$840,000
Total	\$120,000	\$1,080,000	\$1,200,000

Capital Decision Item #38 Not Included in Recommended Budget Details

Thickson Road Placemaking

Capital Project #: 55227404

Parent ID: Downtown Improvement Program

Lead Department: Strategic Initiatives

Supporting Department(s): Planning and Development, Public Works Operations, Financial Services

Project Details:

Description: The goal of this project is to consider beautification opportunities along Thickson Road from Highway 401 to Dundas Street. The project could include providing welcoming signage, public art, banners and working with supporting partners like the Region of Durham, CP Rail and private property owners on beautification efforts.

Is this project legislated? No

Is another project foundational to precede this project occurring? No

What is the project duration? One year

Are there any potential future budgetary impacts? Yes

Budget Request: Had the project been included in the recommended budget it would have cost of \$150,000 funded as follows:

Funding Source	2022 Budget	2023-2031 Forecast	Total
One Time Reserve Fund	\$150,000	\$0	\$150,000

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Executive and Legislative

Town Council is the 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 electors in the four Wards: North, West, Centre, and East.

2018 to 2022 Term

Mayor

Don Mitchell

Regional Councillors

Chris Leahy

Rhonda Mulcahy

Elizabeth Roy

Steve Yamada

Ward Councillor

Steve Lee – North Ward 1

Deidre Newman – West Ward 2

JoAnne Drumm – Centre Ward 3

Maleeha Shahid – East Ward 4

Whitby Town Council

Council conducts its business by receiving and considering reports from Staff at Committee of the Whole, which are then ratified at Council meetings. Decisions of Council require support from a majority of the members present at a meeting and Council must have at least five (5) members present to conduct its business.

Council is the legislated governing body for the municipality and Council is responsible for many aspects of the Town's governance, including:

- 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

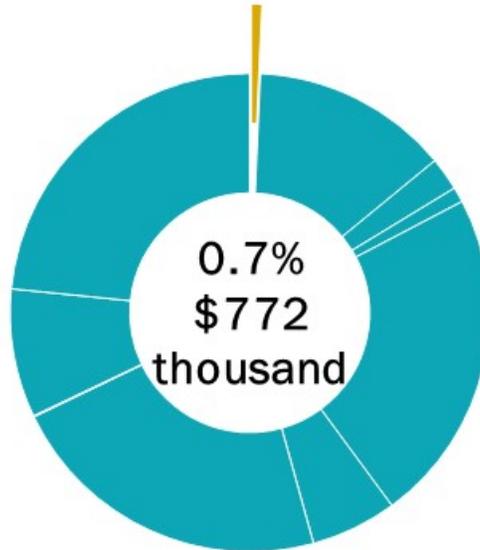
The Mayor, as Head of Council, is the Council spokesperson and is responsible for the following additional duties as specified in the Municipal Act, 2001 s. 225:

- 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

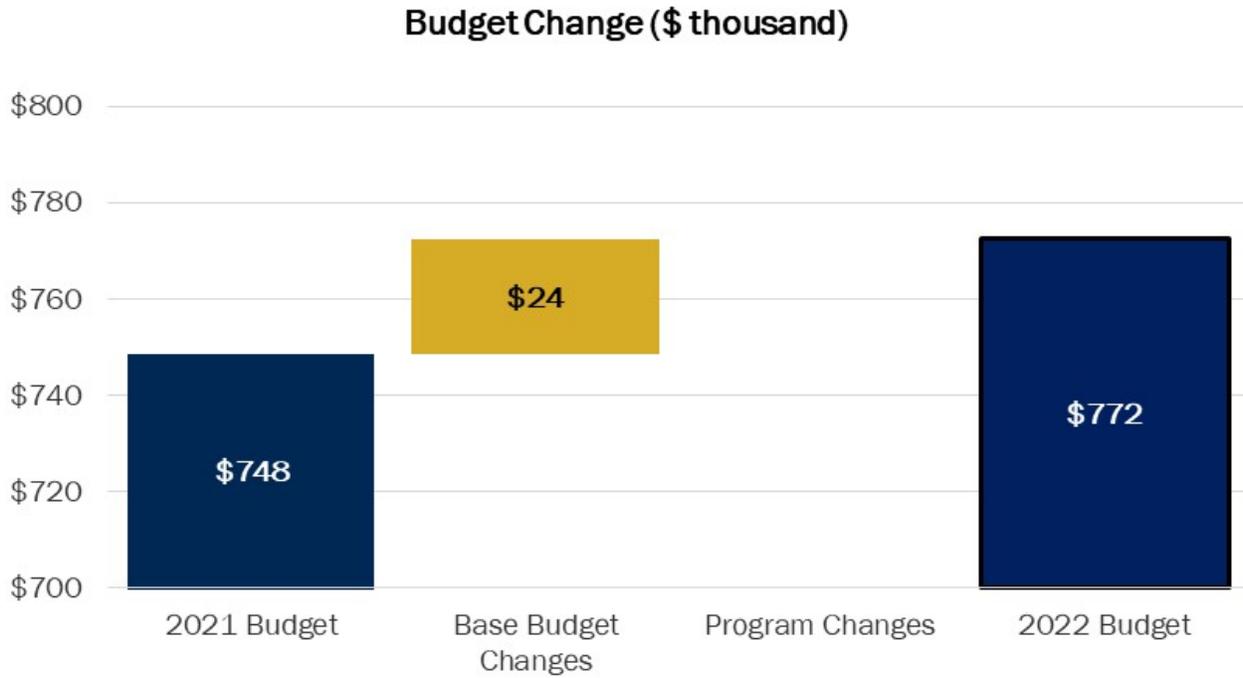
As specified in the Municipal Act, s. 224, the role of Council is as follows:

- 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

Department as % of Tax Levy

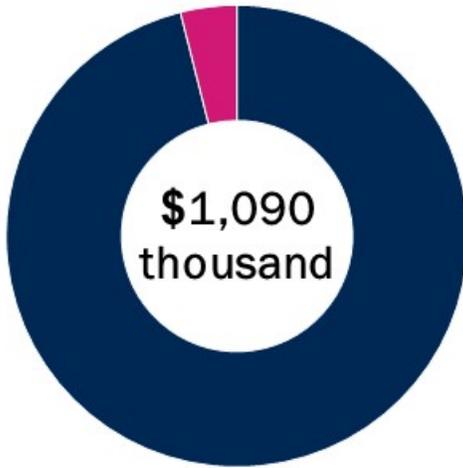


Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Executive and Legislative	0.7%	\$772
Other Departments	99.3%	\$108,092
Total	100.0%	\$108,865



Budget Change	(\$ in thousands)
2021 Budget	\$748
Add: 2022 Base Budget Changes	\$24
Add: 2022 Program Changes	\$0
Total 2022 Budget	\$772

Expenditure



- Salaries, Wages & Benefits \$1,046
- Administrative Costs \$43

Revenue



- Miscellaneous Revenue & External Recoveries \$317

Operating Budget

Executive and Legislative

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2022 Budget
	2021 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Miscellaneous Revenue & External Recoveries	(\$317)	\$0	\$0	\$0	\$0	(\$317)
Total Revenues	(\$317)	\$0	\$0	\$0	\$0	(\$317)
Expenditures						
Salaries, Wages & Benefits	\$1,046	\$0	\$0	\$0	\$0	\$1,046
Administrative Costs	\$19	\$24	\$0	\$0	\$0	\$43
Total Expenditures	\$1,065	\$24	\$0	\$0	\$0	\$1,089
Net Operating Budget	\$748	\$24	\$0	\$0	\$0	\$772
Mayor & Council	\$748	\$24	\$0	\$0	\$0	\$772
Net Operating Budget	\$748	\$24	\$0	\$0	\$0	\$772

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases – \$24 thousand

- Prior year savings of \$24 thousand have been added back to the budget assuming a reduction in work from home arrangements and a resumption of official ceremonies and events organized through the Office of the Mayor and Council. Mayor and Councillor remuneration and car allowance remain unchanged per Resolution # 225-20 'Freezing Council Remuneration at 2020 Rates' directing that salary and car allowance for 2021 and 2022 be held at the 2020 rates.

Program Changes: n/a

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Mayor & Council				
Revenues				
Miscellaneous Revenue & External Recoveries	(\$317)	(\$317)		(\$317)
Total Revenues	(\$317)	(\$317)		(\$317)
Expenditures				
Salaries, Wages & Benefits	\$1,046	\$1,046		\$1,046
Administrative Costs	\$19	\$19	\$24	\$43
Total Expenditures	\$1,065	\$1,065	\$24	\$1,089
Net Operating Budget	\$748	\$748	\$24	\$772
Total Executive and Legislative	\$748	\$748	\$24	\$772

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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 secretariat to 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, performing civil marriage ceremonies, responding to Freedom of Information requests, and advancing customer services across the organization. The Office also provides Commissioner of Oaths services and maintains all of the Town's administrative and regulatory by-laws.

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 support, vital statistics, special events, Commissioner of Oaths services, and lottery licensing.

Records and Information Management

The Records and Information Management section is responsible for corporate records management and information governance. This includes following records through their life cycle of creation, maintenance, use, and disposal. Records of enduring value are preserved. Serves as a corporate resource on privacy matters and information management for data created, collected and used by the Town.

Mayor and Council Office

The Office of the Mayor and Council is responsible for supporting the Mayor and Members of Council in coordinating resident inquires and providing administrative support, including the

scheduling of meetings and issues tracking for the Mayor, coordination of Councillor calendars, and formal recognition programs for resident milestones (birthdays and anniversaries).

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, Council secretariat support, and customer service. The Office of the Town Clerk builds public trust through transparency and by ensuring access to the Town of Whitby.

2020 Community Survey

Residents continue to express high and growing satisfaction with the quality of services provided by the Town. Residents indicated a high-level of satisfaction (average of 90%) with the knowledge, fairness and courtesy of customer service staff. The Office of the Town Clerk continues to advance the Town's customer services through the initiatives identified within the Customer Service Strategy and corporate customer service training.

84% of survey respondents indicated that having more Town services available online is important to them. The Office of the Town Clerk, in coordination with Technology and Innovation Services has created numerous online forms that eliminate the need for customers to make in-person visits to Town Hall to access certain services.

71% of survey respondents indicated that they are satisfied with opportunities to engage with the Town on important matters. The Office of the Town Clerk continuously works to ensure that Council and Committee meetings are accessible to residents through a variety of tools including virtual delegations and live streamed meetings.

2021 Accomplishments by Business Plan Theme

Community Building

Name of Project	Description
Develop Customer Service Strategy	The Customer Services Strategy was delivered to Council in June 2021 and identified recommendations to improve the way the Town delivers customer service, with an implementation plan for the recommendations from 2022 to 2025.
Provide Corporate Customer Service Training	Have provided interactive, instructor led customer service training for 140 Staff and self-directed online training to approximately 550 Staff.

Community Engagement and Communications

Name of Project	Description
Contribution Rebate Program Process Improvements	Improvements have been made to the contribution rebate program to allow for seamless submission by contributors, candidate validation, and the Clerk's approval.
Election Communications Plan	In preparation for the 2022 Municipal Election, a communications plan was developed to identify opportunities to engage voters in an effort to improve voter interest and awareness.

Effective Government

Name of Project	Description
Digitization of Records Opportunities	Physical records that are stored long term and referenced over their life cycle have been digitized, specifically many historical property files.
Election Logistics	Work is well underway to identify and secure voting locations, review staffing requirements, and prepare for other logistics related to the upcoming election.

Name of Project	Description
Electronic Meeting Management and Report Review	A review of the Town's meeting management software has been completed, and a plan developed to migrate to Escribe (see 2022 work plan item).
Information Governance Program Build Out	Various new and revised subsidiary procedures to the Information Governance Policy have been approved, specifically focusing on the management of digital records (e.g. conversion of paper to electronic and email management). This project has been carried over into 2022 to continue policy development in the areas of email and digital records management.

2022 Work Plans by Business Plan Theme and Current Status

Community Building

Name of Project	Description	% Completed
Customer Service Opportunities	Following the delivery of the Customer Service Strategy in June 2021, in 2022 the focus will be on exploring partnerships with the Region's 311/MyDurham project, in addition to continuing to review and implement the Strategy's recommendations, including identification of opportunities that support the eventual creation of ServiceWhitby and implementation of a CRM.	10%

Effective Government

Name of Project	Description	% Completed
eScribe Migration	Migrate from Civicweb to eScribe in order to offer additional functionality for public comments and correspondence, enhanced livestream integration, and the staff report consultation and approval process. In 2021, Staff worked with the vendor to receive training on the program and create workflows and templates for Whitby's deployment.	40%
Election Administration	Finalize planning and then administer the October 24, 2022 Municipal Election in accordance with the Municipal Elections Act. In 2021, the Office of the Town Clerk undertook work to secure vendors, prepare forms, create a communications plan, and identify voting locations.	40%
Council Orientation	Following the Inaugural Council meeting for the 2022-2026 Council Term, Staff will facilitate an orientation for new and returning Councillors that will focus on governance, elected official responsibilities, review of departmental mandates, and the priorities of the Town.	0%

Organizational Effectiveness

Department Overview

The Organizational Effectiveness team is comprised of Corporate Communications, Human Resources, Project Management and Technology and Innovation Services. Working together, these divisions improve alignment between projects, processes and organizational change, improves processes and procedures, creating efficiencies, delivers messages and services that align with Council's Goals, the Corporate Strategic Plan and the Town's mission and CARE (Collaborative, Accountable, Respectful, Engaged) culture, enhances the employee experience and supports the Town being agile with the changing environment, both internally and externally.

Key Services

Corporate Communications

Through storytelling, our mission is to create connected, engaging and meaningful experiences for both internal and external audiences. Provide strategic and innovative communications advice to stakeholders, manage complex issues, and develop content creation strategies to build awareness of Town programs and services and ultimately build trust with residents and taxpayers.

Human Resources

Fostering innovative programs, policies, and systems that support people, strengthen teams, and enable the organization to deliver on the Corporate Strategic Plan and Council goals. Ensuring a positive, fulfilling and rewarding employee experience by having modern total rewards programs, robust talent management, health and wellness strategies, and employee/labour relations. Services support almost 1,200 individuals across the Town, its retirees, and Town agencies.

Project Management

Partnering with Town departments, lead the planning, execution and completion of strategic projects. Through collaboration, project management best practices and advice, provide support to the Town in delivering important outcomes and services that require interdisciplinary and interdepartmental effort with complex interdependencies. By implementing improvements and managing the resulting change, project management ensures outcomes achieved meet the goals and objectives of the organization.

Technology and Innovation Services

The Technology and Innovation Services team provides leadership, user education, maintenance, security and support for the Town's information technology platform and user devices. These services include: computer systems application development, programming, software support and maintenance; systems integration and interoperability; project planning and security related initiatives, data management, and information technology education.

Contribution to Mission

The Organizational Effectiveness 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 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.

Through internal partnerships, Organizational Effectiveness strengthens corporate alignment, connects staff to the Town's purpose and corporate objectives, and empowers them to positively contribute to the mission. It ensures business units have accurate and timely information, proper resources and effective processes and systems to deliver services that make a difference in our community.

2020 Community Survey

The 2020 Community Survey results highlights the importance of Organizational Effectiveness in creating and enhancing infrastructure that will support the growing needs of the community. Survey results indicate communications and community engagement continue to be a high priority for residents. The survey also indicates that the top three ways residents want to receive information from the Town is through digital channels. The Town will continue to leverage digital media to tell its stories, share important service and program information, and engage the community in the Municipal decision-making process through Connect Whitby. With the projection of the population growing by 35 per cent over the next decade, the critical focus is preparing the workforce and modernizing systems and processes to deliver services to the changing community.

2021 Accomplishments by Business Plan Theme

Community Engagement and Communications

Name of Project	Description
Corporate Communications Strategy	The Corporate Communications and Creative Services 2021-2023 Strategic Roadmap was launched in Q3 2021. It was developed in alignment to the CSP and Council's Goals. It outlines the CCS vision and mission, goals, strategic pillars, services provided, key priorities and evaluation of success.
Communications Quarterly Dashboard KPI Reports	Launched in 2021, the communications team shares a dashboard every quarter with both Council and All Town Staff. This quarterly dashboard evaluates the success and year-over-year growth of key performance indicators. This helps the team understand what channels are reaching the most audiences, what projects, initiatives and approaches resonate most with the community and how to strategically plan for future communication opportunities.
Communications Planning Process – New Intake Form	In Q3, the communications team implemented a new intake form to better track project request, understand scope and plan more proactively. This helps the Town provide consistent and clear information across the right channels, at the right time with key audiences. This new form will also help inform business partners of the scope and time required for projects to enable more efficient use of resources.
Corporate Rebrand – Phase Three	Developed brand guidelines as a resource for staff. Trained internal stakeholders on brand guidelines and template use, in addition to creating additional corporate templates. Updated digital assets and provided standards to inform other projects and studies. All brand-related resources are available on the internal intranet, the Wire.

Community Safety and Transportation

Name of Project	Description
Lifecycle refresh for Parking Services technologies	Asset and security initiative that upgraded end-of-life computers used by parking services.

Effective Government

Name of Project	Description
ADP API Implementation	Completed the ADP API initiative that improved integration, reporting and disaster recovery functionality.
AMANDA API Implementation	Completed the Amanda API initiative that improved Disaster Recovery, integration and enhance functionality.
Animal License solution replacement	Implemented a new animal license solution with increased functionality and enhanced security that replaced the town's on-premise end-of-life solution.
Application Delivery platform retirement	Implemented a new application delivery solution with increased functionality and enhanced security that replaced the Town's end-of-life application delivery solution.
Business and Work Planning solution	Ongoing evolution of the Town's corporation Business and Work planning solution that is used to identify, track and manage corporate work plan projects and initiatives.
Core Switch Modernization	Implemented a new secure and robust redundant core switch technology which controls all network traffic flow on the Town's network.
Corporate IT & Digital Strategy	Developed a new 3-year Corporate IT & Digital Strategic Plan what was approved by council in November 2021.
Begin Diversity & Inclusion Awareness	Set the stage for more focused diversity and inclusion initiatives and programs through education,

Name of Project	Description
	assessment and long-term planning. Created and delivered training that created a general awareness around diversity and inclusion in the workplace and support a culture of ally ship.
Implementation of Leadership Commitments	Imbedded the newly created Leadership Commitments into Leadership Development, Performance Management and other Talent Management programs to create an aligned culture and behavioural norms, which will set the foundation for succession planning programs in the future.
C.U.P.E. Local 53, Full-time Collective Bargaining	Completed collective bargaining to renew the collective agreement with C.U.P.E. Local 53, Full-time (contract expiry date was March 31, 2020)
C.U.P.E. Local 53, Part-time Collective Bargaining	Completed collective bargaining to renew the collective agreement with C.U.P.E. Local 53, Part-time (contract expiry date was May 31, 2020)
Complete Implementation of Paperless Time and Attendance	Moved departments from paper timesheets to utilizing the time and attendance system through ADP's Workforce Now. The elimination of paper timesheets has resulted in better tracking of time off, reduction in duplicate entries and increased reporting on payroll and time off.
Contingency Planning	Developed a comprehensive business continuity plan and identified resources to support the organization to continue operations during unexpected circumstances.
CXN Curriculum Implementation - Year One Foundations	Implemented the first year of "Foundations" courses in the Town's first multi-year leadership development program, delivering three programs: Partnering Mindset, Working Minds, and Managing in a Unionized Environment to non-unionized people leaders.
Implementation of the Talent Management Framework	Researched, designed and developed an Integrated Talent Management Framework that will guide the implementation of people 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..

Name of Project	Description
Disaster Recovery Solution Implementation	Implemented a new DR solution to protect critical core technology solutions.
Edge Switch Modernization	Implemented a new secure and robust edge switch infrastructure that support both wired and wireless end user device connections.
Enhance Recruitment Strategies	Implemented enhancements to the Recruitment process as identified from an end-to-end lean review, including supporting leaders in identifying and assessing qualities and competencies that teams require, and designing recruitment strategies to attract and recruit for qualified candidates.
External DNS Implementation	Implemented an external DNS solution to provide additional security functionality.
Endpoint protection modernization	Implemented a new end point security solutions to proactively identify and detect external threats and stop targeted attacks.
HMS Solution upgrade	Upgraded the Harbour Management solution to address operational and security requirements.
Develop and Launch Hornet's Nest Program	Inspired by the Shark Tank and Dragon's Den, the Hornet's Nest is a program designed to provide staff teams with the opportunity to design, submit, present and potentially fund new ideas that move the organization forward, and support the achievement of the Corporate Strategic Plan.
I.A.F.F Local 2036, Collective Bargaining	Completed collective bargaining to renew the collective agreement with I.A.F.F. Local 2036 (contract expiry date was December 31, 2018).
Implement Employee Service Awards	Implemented the Employee Service Award policy and program, which allows employees to choose an award at each milestone year of service including 5, 10, 15, 20, 30, 35, 40 and 45 years of service.

Name of Project	Description
Lifecycle End User Computing Device Refresh	Replaced end-of-life computers that improved device security and reliability while supporting the new work from home initiatives.
Mandatory Vaccination Policy Development and Implementation	Develop and implement the Town's Mandatory Vaccination policy, along with other important policies in response to the Covid-19 pandemic and address the occupational health and safety risk in the workplace by eliminating the hazard and lowering the risk of serious illness.
Marina Wifi Enhancement	Implemented new technologies to enhanced Wi-Fi capacity and coverage to additional docks at Whitby Marina.
Marriage Licensee solution replacement	Implemented a new cloud hosted Marriage License solution.
Mobile Device Management (MDM) Modernization	Implemented a modern Mobile Device Management solution to improve security as well as to enhance the control and management abilities for Town owned mobile devices
Special Collections Process redesign and software	Implemented a new special collections solution and business processes which replace the end-of-life solution.
Online Property Tax Calculator Implementation	Released a new Online Property tax calculator app.
Open Data portal	Released an Open Data portal which shares key Town datasets to the community. The Open Data portal included a number of custom designed applications to help visualize the data.
Reboot the Wellness Committee	The Wellness Committee works collaboratively with the Culture Team and will contribute to the development and implementation of a Healthy Workplace Framework. The committee will make recommendations, encourage and promote positive

Name of Project	Description
	physical and mental well-being through various workplace initiatives, education and programs.
Tax Solution upgrade	Upgraded the Tax solution to a vendor supported version.
VPN - Secure Remote Access (retirement)	Retired the end-of-life VPN solution.

2022 Work Plans by Business Plan Theme and Current Status

Community Engagement and Communications

Name of Project	Description	% Completed
Implementation of Community Engagement Framework	Digital engagement platform “Connect Whitby” and “Citizen Budget” simulator tool launched. Resources were not previously approved to support full development of the implementation plan, toolkit and training.	25%
Corporate Rebrand – Final Phase	Undertake a brand audit of how and where the old Town logo and crest is still being utilized to understand where the new brand/logo needs to be added and updated to be visible and create a cohesive brand identity.	0%

Effective Government

Name of Project	Description	% Completed
Allyship Program	Through the work of the Diversity and Inclusion Taskforce, implement the Town of Whitby Allyship Program where staff can declare an expression of commitment to being	75%

Name of Project	Description	% Completed
	a Town of Whitby Ally. This program will contribute to creating a supportive and safe environment for all people regardless of gender, gender identity, sexual orientation, faith, race, ethnic background, age and ability. The bulk of this program has been developed in 2021 with a target to launch in the first quarter of 2022.	
Backup Solution Modernization	Technology initiative that will upgrade the backup solution which is nearing end of life. This project will involve new business processes and new technologies. The technology solution has been identified and backup technology will be procured in Q1 2022.	25%
Business Continuity Framework	Leverage the work done for pandemic planning and the labour disruption plan to develop a comprehensive business continuity framework, plan, resources and training to ensure continuity of operations and services in the event of both short and long-term disruption.	0%
CARE Award Development & Implementation	Support our culture evolution by reinforcing the Town's core values (Collaborative, Accountable, Respectful, Engaged) through the development and implementation of a "CARE" Awards program that recognizes staff that live our values day-to-day. The program was developed and launched in 2021, and the nomination process has been completed. Adjudication and announcement of winners will happen in the first quarter of 2022.	90%

Name of Project	Description	% Completed
Create a Corporate Continuous Improvement Team, Framework & Training	Through the newly established Continuous Improvement (CI) Team, develop a framework that enables the corporation to undertake CI initiatives in a consistent manner, increase staff knowledge of lean practices and tools, and develop tracking and reporting tools for CI projects. Using Lean methods, engage staff to focus on improvements that improve the customer experience, create capacity for value-added work, and lower costs. In 2021, the team was trained and outlined the framework as well as began working on the components. The framework is targeted to be completed and launched in 2022.	40%
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 and replace the current pay equity compliant job evaluation tools. Majority of the Job Information Questionnaires were completed and evaluated in 2021. Remaining jobs will be evaluated in 2022.	80%
CUPE Job Evaluation Modernization Project - Part Time	An outcome of Collective Bargaining with CUPE Local 53, Part-time in 2019, the parties will work jointly to modernize and replace the current pay equity compliant job evaluation tools following CUPE FT JE Modernization Project.	0%
CXN Curriculum Implementation - Year 2 Foundations	Continue to implement the Town's Integrated Talent Management Framework through the implementation of year two of the Town's multi-year leadership development program, delivering two programs: Project and Continuous Improvement Leadership and Change Management to non-unionized people leaders. Courses and vendors were identified in 2021 with a launch to the leadership team to be executed in 2022.	10%

Name of Project	Description	% Completed
Develop and Pilot Hybrid Work Models	Develop and pilot a continuum of hybrid work models for the Town to ensure the smooth transition of staff back into the workplace post pandemic. Identifying how positions fit into a the draft work models will continue the transition to a more modern work environment and begin to set the foundation for a more permanent hybrid workforce in the future. Draft work models were identified in 2021 with a full pilot and implementation to be executed in 2022.	10%
Develop a Healthy Workplace Framework	Develop a Healthy Workplace framework to support the physical, mental health, social and psychosocial needs of employees to enhance the Town's current commitment to employee health, safety and wellness. In 2021, the wellness committee and other Culture Team leader underwent a preliminary assessment completed by Excellence Canada to assist in the formulation the framework. The framework will be fully developed in 2022.	50%
Develop Change Management Learning/ Resources	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. Templates and resources were developed in 2021 and are currently being piloted. Leadership training and finalized templates/resources will be released in 2022.	50%

Name of Project	Description	% Completed
Digital Literacy Education - a variety of programs designed to enhance the skills and competencies of staff using modern technologies	Technology initiative to increase staff understanding and readiness for the pending technology change impacts related to the use and implementation of modern technologies. Additional Digital literacy workshops / events/ lunch and learns are planned for Q2, Q3 and Q4 of 2022.	25%
Enterprise Resource Planning (ERP) System Implementation Phase 1	Implementation of a modern and integrated set of Financial and HRIS solutions which will facilitate 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. ERP consultant RFP is complete and awarded, ERP Technology platform RFP is completed and will be awarded in Q1 2022 and RFP ERP Implementer is being developed and will be released in Q2 2022.	30%
FMW Upgrade	Technology initiative that upgrade the Town's financial reporting tool to the most current vendor supported version. Completion of user testing expected by end of Q2, 2022	75%
Gtechna Upgrade / Replacement	Technology initiative that will implement a new parking solution that will provide improved online services, enhanced integration and reporting functionality. Technology implementation is planned to begin in Q2 2022.	10%

Name of Project	Description	% Completed
Implement Enhancements to the Onboarding Process	Continue to implement the Town's Integrated Talent Management Framework through the implementation of 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. In 2021, the transition of part-time and temporary orientations to a virtual self-directed orientation began with full implementation through the Town's Learning Management System targeted to launch in 2022.	50%
Internal Training Intake Process	Implement an intake process for internal training/learning requests to strengthen partnerships, contribute to higher quality learning for staff, better communicate requirements, roles and responsibilities, and streamline requests for learning development. The intake form and resources were started in 2021. The process and resources will be finalized and launched in the first quarter of 2022.	15%
Leave of Absence Lean Process Review	Utilize Lean best practices to review the current Leave of Absence process and establish a streamlined approach for employees to navigate a leave of absence at the Town of Whitby during a very stressful time in their life. Ensure the process facilitates information to notify, track, monitor and the action required for people who are on a leave of absence at the Town. The process was reviewed, improvements identified and majority of the kaizens were executed in 2021. Remaining kaizens will be completed in 2022 along with a launch of the enhanced process and resources.	80%

Name of Project	Description	% Completed
Messages Without Barriers – Phase 1	Implementation of TV screens at various work locations, focusing on work groups that have limited technology access, to display corporate messaging, updates and news to promote more effective internal communication. The first phase in 2021 will include Operations, IPSC, and Fire Halls. In 2021, facility site locations were identified with input from local staff and a vendor for the hardware and software was identified. TV's will be installed and the program will be launched in 2022.	70%
Microsoft 365 Security and operational impact review	Review of both operational and security related aspects for using Microsoft Cloud solutions. Audit and fine-tuning of security protocols expected to be completed by end of Q3, 2022.	20%
Network Attached Storage refresh	Asset Replacement project that will replace the Town's existing NAS technologies that are at end of life status. This project will occur at the same time as the SAN modernization projects, as their are synergies that can be achieved by doing them together. Expected project completed by end of Q2, 2022.	60%
Organizational Culture Team Initiatives	Continue the evolution of the Town's organizational culture and alignment to the CARE core values through the ongoing development and implementation of projects and initiatives from the Culture Team that aim to enhance professional development, inclusion and belonging, internal communication, corporate social responsibility, awards and recognition, health and wellness, and social connection.	25%

Name of Project	Description	% Completed
Performance Management Research & Development	Continue to implement the Town's Integrated Talent Management Framework through the creation of a new performance appraisal, performance discussion process and resources for piloting and testing to ensure consistent, enhanced and development-focused performance management. In 2021, the Quick Connect performance discussion was developed and tested with the Advisory Group and Union Executive. Due to Covid, the program was not piloted in 2021. A 2022 pilot will be dependent on Covid.	50%
Policy Development and 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.	0%
Revise and implement Updated Flexible Work Arrangement Policy, Process and Resources	In response to pandemic and the shift to remote work for a large portion of the Town's workforce, the current Flexible Work Arrangement policy will be revised and automated to reflect the global movement to flexible work arrangements and to ensure continued service excellence to our community. The policy was redrafted in 2021 with a supporting online process to facilitate the policy in a more automated and streamlined way. The policy and tools will be finalized and relaunched in 2022.	40%

Name of Project	Description	% Completed
Safety Excellence Program - WSIB	The WSIB Health and Safety Excellence program will support the Corporation's Healthy Workplace strategy by enhancing safety programs across the organization. This includes a self-assessment and clear roadmap to improve workplace safety. This program is in alignment with the organizations commitment to providing a safe working environment for employees. The application for the program was completed in 2021.	15%
Server Lifecycle Refresh	Asset Replacement project that will replace Servers that are at end of life status, have known security risks or to support changes in service delivery requirements. Purchase of new Server Technology platform expected in Q2 2022 and completed by end of 2022.	10%
Storage Array Network (SAN) Modernization	Technology and security initiative to upgrade the Town's network storage solution (SAN) that is used for storing all of the town's servers, databases and documents. Expected project completed by end of Q2, 2022.	60%

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 Economic Development, Sustainability, Downtowns, Culture, Events and Tourism.

Key Services

Strategic Initiatives

Strategic Initiatives leads, monitors and reports on the implementation of the Town's Corporate Strategic Plan and co-leads and coordinates the development and implementation of the Town's Business Planning process. This Section also serves as the lead on special projects, intergovernmental relations and the Staff Liaison to the Grants Review Committee.

Economic Development

Economic Development leads investment attraction, business retention and expansion through liaising with key stakeholders including the business community, real estate industry, marketing partners and investment intermediaries. This Section networks and partners with organizations such as the Whitby Chamber of Commerce, Spark Innovation Centre, 1855 Whitby Accelerator, and the Business Advisory Centre Durham and provides marketing support for economic development opportunities. This Section also focuses on revenue generation opportunities through sponsorship and advertising at municipal facilities and events.

Sustainability

This Section leads Whitby's sustainability, climate change, and energy management initiatives, policies, associated funding applications, and monitors the Town's progress in becoming a sustainable corporation and community. Sustainability also supports the implementation of Durham Community Energy Plan and Durham Community Climate Change Plan and serves as the Staff Liaison to Whitby Sustainability Advisory Committee. This Section is also responsible for leading the Corporate Sustainability Team and supporting all Town departments on decision making processes for sustainability and energy management initiatives.

Creative Communities – Downtowns, Culture, Events & Tourism

This section supports downtown revitalization through strategies, plans and programs including: Downtown Whitby Action Plan; Community Improvement Plans and financial incentive programs. Staff in this Section also serve as the Staff Liaison to Whitby's Downtown Steering Committees (Downtown Brooklin and Downtown Whitby). This team is

responsible for the overall management and development of Whitby's cultural sector and places as community builders and as economic drivers and the implementation of Whitby's Culture Plan. This section also develops and delivers special events, is responsible for third party special events permitting and the Event Volunteer Program. Working in partnership with economic development, the team also develops the strategic direction as well as the strategic direction and implementation of a Whitby Community Tourism Strategy.

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 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. Events, tourism and culture all provide services that make a difference in our community and contribute to the high quality of life Whitby residents enjoy. This Division balances strategic planning and everyday services and programs to make a difference in the lives of staff, community members and businesses.

2020 Community Survey

The 2020 Community Survey results highlight the importance of the services provided by Strategic Initiatives to the community. Focusing on Economic Development and enabling opportunities for local jobs was the top priority for residents with 94% saying this is a high priority, however only 58% were satisfied with how the Town is currently delivering on this priority. This feedback underscores the importance of the work of the Economic Development Section and the importance of the Economic Recovery Plan to support businesses through the pandemic and the significance of the development of a five year Economic Development Strategy to address this community priority.

From a Sustainability perspective, 90% of respondents indicated that green space is a priority to them and 61% indicated that the Town should focus on attracting jobs in the energy and sustainable development sector.

The Community Survey results also identified the importance of enhancing community events and focusing on revitalization of downtowns with 74% and 81% respectively indicating these are a priority for them.

Overall, these survey results confirm the importance of the work of the Strategic Initiatives Division as they contribute to community priorities that lead to the high quality of life experienced by Whitby residents with 86% of respondents reporting an excellent or good quality of life in Whitby.

2021 Accomplishments by Business Plan Theme

Community Building

Name of Project	Description
Culture Plan	The Culture Plan was developed to provide strategic direction for the provision of arts and culture programs, services and facilities in the Town of Whitby. Council approved the Culture Plan in March 2021 and the following programs were implemented: a pilot Public Space Performance Program, Story Walk, Arts Trail and Sound Tracks. The Sir William Stephenson statue was also installed at Celebration Square.
Implementation of Downtown Whitby Action Plan	The Downtown Whitby Action Plan identifies municipal initiatives aimed at revitalizing Downtown Whitby to create a “vibrant, viable, innovative and walkable urban destination that engages and inspires people to shop, live, work, play and connect.” The following projects continue to support the Downtown Whitby Action Plan: updates to the Downtown Whitby Secondary Plan; implementation of the Parking Master Plan and Transportation and Pedestrian Safety Action Plan; updates to the Downtown Whitby Community Improvement Plan; and enhancements to Dundas/Byron parkette.
Hospital Task Force	The Hospital Task Force secured a partnership with MTO and submitted a Stage 1 and Stage 2 proposal to Lakeridge Health for the Whitby site to be considered as the location for the next Lakeridge Health Hospital.

Economic Development

Name of Project	Description
128 Brock St S Expression of Interest (EOI)	No submissions were received for the EOI for 128 Brock Street South. Staff continue to work with representatives from the Financial Services department on future opportunities for the site.
Economic Development Strategy	A 5-year Economic Development Strategy was approved by Council in November 2021. This strategy focuses on fostering economic growth in the Town of Whitby by: strengthening economic development capacity; becoming storytellers; embracing and inspiring community economic development; and fostering municipal innovation.
Economic Recovery Plan	Completion of Economic Recovery Plan that supported Whitby businesses through the pandemic to the end of 2021 by implementing 58 action items.

Effective Government

Name of Project	Description
Advertising and Sponsorship Policy	Developed and implemented an Advertising and Sponsorship Policy.
Advertising and Sponsorship Streamlining Process	Reviewed the advertising and sponsorship process to streamline and increase efficiencies for staff and customers.
Grants - Optimizing and Streamlining Process	Developed a grants procedure that provides direction when staff are applying to grant opportunities, outlining decision making of projects to apply for, tracking of opportunities, submissions and reporting for all grant applications.
Implementation of the Events Risk Management Plan	Implemented a risk management plan for events that identified potential site and event risks and included recommended steps to reduce or mitigate risks. COVID prevention planning was incorporated into third party permitting. Templates were provided to support third party organizers for events in 2021 and subsequent years.

Environmental Sustainability

Name of Project	Description
Community Sustainability Programs	Developed and implemented various community programs, including Earth Day, anti-litter app and litter reduction, Whitby Green Standard implementation, Climate Change Education, Bee City and Tree City programs and awareness and support educational programs led by the Whitby Sustainability Advisory Committee.
Corporate Energy Management Software	Purchased and installed Energy Management Software that allows utility bills to be automatically extracted and tracked allowing for easier and more efficient monitoring of corporate performance, greenhouse gas emissions and financial processes. The project looked specifically at electricity, gas and water utilities bills consumed at the Town's major facilities. The project start-up was supported by funding from Natural Resources Canada.
Corporate Energy Plan (Zero Carbon Whitby)	Zero Carbon Whitby Plan was approved by Council in 2021. The goal of this plan is to reduce corporate greenhouse gas (GHG) emissions by 100 per cent by 2045. The Zero Carbon Whitby Plan creates a framework and opportunity for the Town to be a leader in the community to address the impacts of climate change, reduce GHG emissions, and respond to Whitby's 2019 declaration that climate change is an emergency. The plan includes short, medium and long-term action items to achieve this goal. Whitby received Federal funding to support this project.
Corporate Sustainability Programs	Corporate Sustainability Programs included implementing an Earth Day Program, Mayor's Megawatt Challenge, training for implementation of the Whitby Green Standard, staff education program, waste reduction initiatives and a review of the Second Nature Rewards Program.
Energy Sub-Meters Installation	Localized energy sub-meter installed at McKinney Centre to monitor energy usage and inform energy management recommendations.

Name of Project	Description
EV Charger Infrastructure	Electric Vehicle (EV) Charger Infrastructure is an action identified in the Durham Community Energy Plan to support EV use and decrease greenhouse gases. In 2021, 10 EV charging stations with a total of 19 plugs were installed across Town facilities that include Town Hall, McKinney Centre, Fire Hall HQ, Brooklin Community Centre Library, Operations Centre, 1855, Whitby Marina, Iroquois Park Sports Complex, and Whitby Civic Recreation Complex. This program is in partnership with Durham Region and partially funded by a Federal Grant program.

2022 Work Plans by Business Plan Theme and Current Status

Community Building

Name of Project	Description	% Completed
Downtown Whitby Brock St. Design Study	An action item of the Downtown Whitby Action Plan, the terms of reference will be developed in 2022 to retain a consultant for Downtown Whitby Brock St. Design Study. This project will incorporate the design plans developed as part of the Downtown Gateways project. These enhancements are intended to create a welcoming environment into the downtown while also addressing a pedestrian friendly streetscape.	0%
Implementation of Culture Plan	The Culture Plan has been developed to provide strategic direction for the provision of arts and culture programs, services and facilities in the Town of Whitby. In 2022 the implementation of the following projects will occur: expansion of the Public Space Performance Program; continuation of Story Walk; installation of public art / historic photos in vacant downtown storefronts; launch of Whitby's Food Guide; expansion of the Art Trail program with QR codes and a 1 year anniversary celebration event of the Culture Plan.	0%

Community Engagement and Communications

Name of Project	Description	% Completed
Special Events Strategy	The Special Events Strategy is being developed to provide strategic direction for strengthening the planning, delivery and permitting of vibrant and innovative festivals and events in our community. In 2021 extensive community and stakeholder consultation took place to inform the development of the Special Events Strategy. This Strategy will be presented to Council in early 2022 to approve a vision and strategic directions related to event delivery and management from 2022 through 2024.	90%

Community Safety and Transportation

Name of Project	Description	% Completed
Event Volunteer Program - implement new COVID-19 and Health and Safety Training	Enhance the current volunteer training to include information on COVID-19 and additional Health and Safety policies. This training was developed in 2021 and will be delivered in 2022.	30%

Economic Development

Name of Project	Description	% Completed
1855 Landing Pad (312 Colborne St Refurbishment)	Office space was renovated at 312 Colborne Street and is ready for graduating companies from 1855. Staff are working on finalizing legal agreements with 1855 to begin transitioning into the space when companies are ready and it is safe to do so.	50%
Whitby Community Tourism Strategy and Action Plan	Research, community and stakeholder engagement on the Whitby Community Tourism Strategy was completed in 2021. The Strategy will be presented to Council for approval in early 2022 including an Action Plan for 2022-2025 to identify how Whitby's unique natural assets and business ecosystem can be leveraged to support tourism and economic growth. In addition, staff will begin implementation of the Action Plan in 2022.	90%

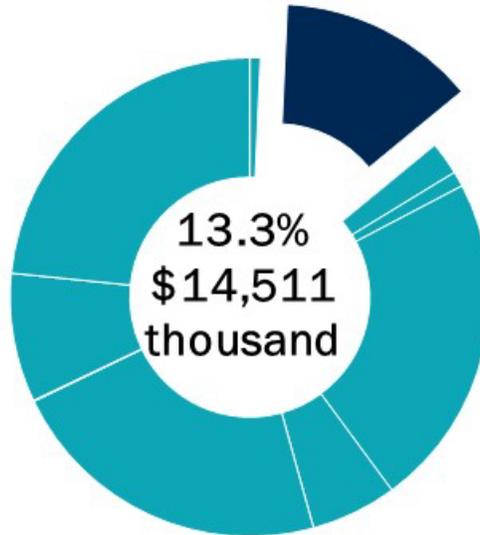
Name of Project	Description	% Completed
Explore naming rights for NWSC and other Town facilities	Explore the opportunity to secure a naming rights sponsor as a revenue generator for the new North Whitby Sports Complex and the opportunity to seek naming rights agreements for other Town facilities.	25%
Economic Development Strategy Implementation	Staff will begin the implementation of the 2022-2027 economic development strategy that was approved at the end of 2021. Major priorities will include hiring a second economic development officer to support the launch of a concierge program, corporate calling program and supporting improved marketing efforts.	0%

Environmental Sustainability

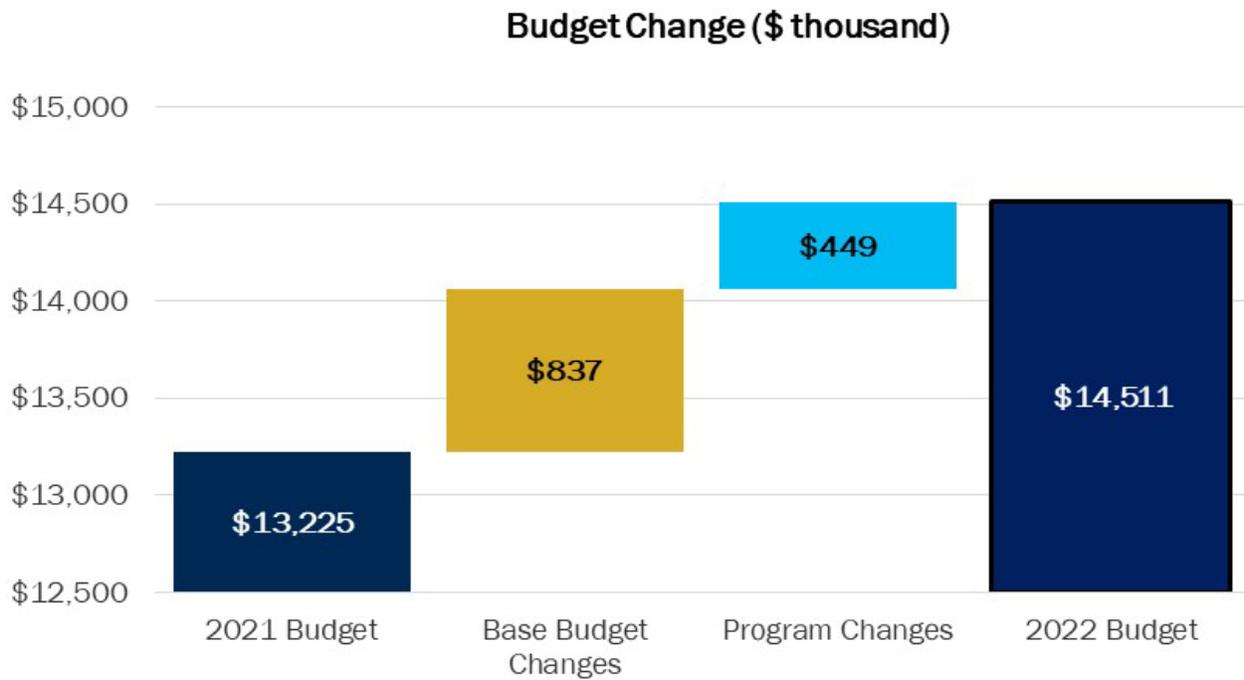
Name of Project	Description	% Completed
Climate Change Master Plan – Phase 1, Phase 2 and Implementation	Whitby’s Climate Change Master Plan was initiated in 2021. A consultant was secured for Phase 1: Climate Change Adaptation Plan. This Phase will be completed mid 2022 and will identify the risks to the community and a framework to address these risks. In 2022, staff will initiate Phase 2: Climate Change Mitigation Plan. Phase 2 will focus on greenhouse gas emission reduction. This work will include the development of a community wide greenhouse gas inventory and a framework to support Whitby’s transition to a zero carbon community. Implementation activities will begin mid-2022.	25%
District Energy - Brooklin	A net zero District Energy system is an action identified in the Brooklin Secondary Plan and the Durham Community Energy Plan. In 2021, a pre-feasibility Study was completed for the consideration of District Energy at Baldwin and 407 and a partnership was developed with Elexicon Group to undertake a Feasibility Study which will be completed in early 2022 and include recommendations regarding potential next steps and ownership model.	75%

Name of Project	Description	% Completed
Durham Climate Change Adaptation Programs	The Town will collaborate to develop and implement programs and initiatives that support the Durham Community Climate Adaptation Plan. Planned activities include a road culvert and flooding study, developing a Prioritize Restoration Tool, launching the Rural Tree Planting Program, and piloting a Sustainable Neighbourhood Action Plan.	30%
Durham Community Energy Programs	The Durham Community Energy Plan is essential in meeting the goal of reducing greenhouse gas emissions by 80% by 2050. The Town will support the development and promotion of programs and monitor their uptake and success in Whitby. Planned activities include completion of the Region Wide District Energy Study, scoping the Durham HQ micro grid project, and launching Energy Retrofit Programs in partnership with the Region of Durham.	30%
Energy Sub-Meters Installation – Town Hall	Localized energy sub-meters to be installed at Town Hall to monitor energy usage and inform energy management recommendations.	5%
Whitby Green Standard Implementation	The Whitby Green Standard was approved in 2020. Work in 2021 has focused on supporting internal departments, the development industry and other interested stakeholders to implement the Whitby Green Standard, research incentives, and model cost savings of advanced sustainability performance and explore the role of an internal Urban Design Review Committee. In 2021, partial funding was secured for a demonstration project and legal agreements were finalized. In 2022, modelling will be completed and incentives will be developed.	30%
Zero Carbon Whitby Costing Study	The Zero Carbon Costing Study will cross reference asset management lifespan and climate change opportunities to identify incremental costs of a low carbon pathway, with recommended schedules for upgrades to achieve the Corporation's goal to become net-zero by 2045. The corporation will then be able to incorporate the analysis to inform timing, scope, engineering, and design work for each project.	5%

Department as % of Tax Levy

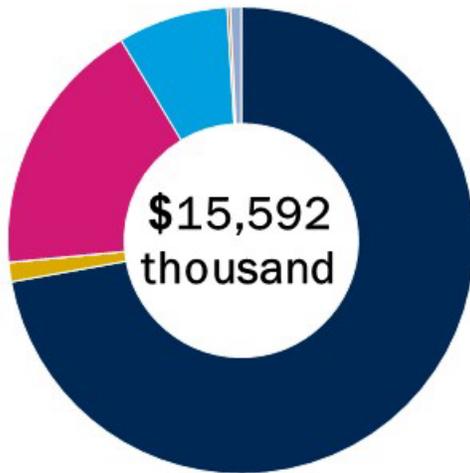


Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Chief Administrative Office	13.3%	\$14,511
Other Departments	86.7%	\$94,354
Total	100.0%	\$108,865



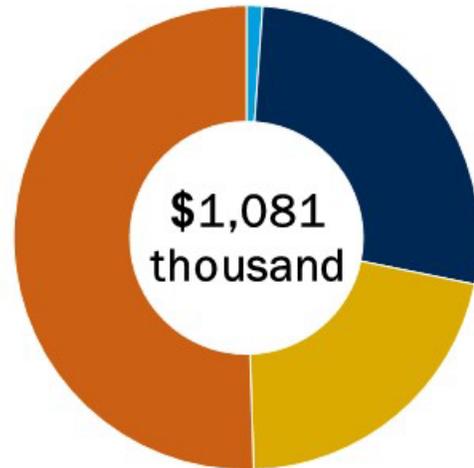
Budget Change	(\$ in thousands)
2021 Budget	\$13,225
Add: 2022 Base Budget Changes	\$837
Add: 2022 Program Changes	\$449
Total 2022 Budget	\$14,511

Expenditure



- Salaries, Wages & Benefits \$11,252
- Building Related Costs & Utilities \$208
- Vehicle & Equipment Maintenance and Fuel \$1
- Purchased Services and Supplies \$2,791
- Administrative Costs \$1,189
- Grants \$34
- Transfers to Reserves and Internal Transfers \$117

Revenue



- Grants \$12
- Program Revenues, Fees and Fines \$293
- Miscellaneous Revenue & External Recoveries \$230
- Transfers from Reserves & Internal Recoveries \$546

Operating Budget

Chief Administrative Office

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2022 Budget
	2021 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Grants	(\$12)	(\$1)	\$0	\$0	\$0	(\$12)
Program Revenues, Fees and Fines	(\$139)	(\$113)	(\$7)	(\$35)	\$0	(\$293)
Miscellaneous Revenue & External Recoveries	(\$219)	(\$6)	\$0	(\$5)	\$0	(\$230)
Transfers from Reserves & Internal Recoveries	\$0	\$0	\$0	(\$442)	(\$104)	(\$546)
Total Revenues	(\$370)	(\$120)	(\$7)	(\$482)	(\$104)	(\$1,081)
Expenditures						
Salaries, Wages & Benefits	\$10,102	\$197	\$544	\$135	\$275	\$11,252
Building Related Costs & Utilities	\$175	\$5	\$0	\$28	\$0	\$208
Purchased Services and Supplies	\$2,270	\$89	\$12	\$435	(\$15)	\$2,791
Administrative Costs	\$929	\$117	\$0	\$140	\$3	\$1,189
Grants	\$9	\$0	\$0	\$25	\$0	\$34
Transfers to Reserves and Internal Transfers	\$110	\$0	\$0	\$7	\$0	\$117
Total Expenditures	\$13,595	\$408	\$556	\$771	\$263	\$15,592
Net Operating Budget	\$13,225	\$288	\$549	\$289	\$159	\$14,511
Office of the CAO	\$472	\$9	\$15	\$6	\$0	\$502
Office of the Town Clerk	\$1,746	\$41	\$150	(\$3)	\$37	\$1,970
Strategic Initiatives	\$1,751	\$257	\$128	\$150	\$0	\$2,287
Human Resource Services	\$2,893	(\$142)	\$75	\$0	\$49	\$2,874
Technology and Innovation	\$5,164	\$110	\$136	\$139	\$72	\$5,621
Corporate Communications and Creative Services	\$1,200	\$14	\$45	(\$2)	\$0	\$1,257
Net Operating Budget	\$13,225	\$288	\$549	\$289	\$159	\$14,511

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$837 thousand

Program Changes: \$448 thousand

Growth - \$61 thousand

- TIS growth related costs increased \$75 thousand for the following:
 - software/IT maintenance \$30 thousand due to the technology requirements for the addition of 6.0 FTE's approved through Development Review Fee Study Update – Engineering and Inspection Fees Report PW 43-21 (note funded by \$30 thousand reflected in PW Engineering fees budget)
 - salary and benefit increase \$45 thousand for a part-time Technology Analyst converted from a .35 to a .69 FTE
- Clerk's Office has increased revenue (\$5 thousand) due to demand for services such as marriage licences, FOI requests and civil marriage ceremonies. Audio visual costs (\$12 thousand) have been eliminated due to the migration from Civicweb to eScribe platform. Postage and photocopy costs have decreased (\$3 thousand).
- CAO's office has a \$6 thousand increase primarily due to additional professional fees.

Efficiencies – (\$11 thousand)

- Corporation Communications has savings of (\$2 thousand) for office supplies as a result of increased efficiency.
- TIS has various other software savings (\$9 thousand) due to 'right-sizing' the budget for staff changes and updated software requirements.

Service - \$126 thousand

- Clerk's Office increased revenue (\$5 thousand) due to a new Film Permit fee (FS 55-21, Attachment 3).
- Strategic Initiatives increased by a net \$66 thousand for the following:
 - downtown place making \$18 thousand at the new Dundas and Byron Streets parkette for rent and realty taxes
 - implementation of the Culture Plan \$20 thousand and Tourism Strategy \$20 thousand
 - addition of the LEAF Backyard Tree Program \$15 thousand (CAO 18-21)
 - ongoing administrative savings in Events (\$7 thousand)
 - implementation of 10 Electric Vehicle charging stations at various town locations in December 2021 is expected to increase revenues (\$26 thousand), but is fully offset by estimated hydro costs, maintenance and transfers to a proposed energy revolving fund to support future sustainability capital projects (details of the proposed fund will be provided in a report to Council in early 2022)

- TIS has increased in software/IT Maintenance \$19 thousand for the migration to eScribe to allow for updated e-agenda software to facilitate Council and Committee meetings, GeoWarehouse subscriptions for Legal Services and Taxation to obtain market information used to value properties \$7 thousand, Caseware for Financial Services to report on financial statements and FIR \$4 thousand, plus various other software, such as Zoom and Brightside, total \$35 thousand.

Capital - \$8 thousand

- TIS higher software/IT Maintenance costs \$8 thousand for additional Caltiera licences due to implementation of the Amanda API project.

Non-Recurring - \$105 thousand

- Clerk’s Office increased \$20 thousand for hosting a corporate event and professional services related to the incoming new council as a result of the upcoming election in 2022.
- The cost of the 2022 Municipal Election is also included in the budget and is estimated at \$442 thousand representing: \$314 thousand for Purchased Services, \$103 for Administrative Costs and \$25 thousand for the Election Contribution Rebate program. The cost of the Municipal Election is fully offset by a draw from the Election Reserve (note annual contributions are made to the Election Reserve as shown in the Corporate Revenue and Expenses section of the budget).
- A temporary Economic Development Officer in Strategic Initiatives (per CAO 25-21) \$88 thousand to assist in development and execution of both a concierge service and a business retention and expansion program.
- Creative Communities one-time decrease of (\$3 thousand) for replacement of building plaques since none are planned for 2022.

Operating Budget Decision Items Included In Recommended Budget - \$159 thousand

Request		FTE	Ongoing Annual Tax Based Impact \$	2022 Tax Based Impact \$	2023 Tax Based Impact \$
1	Administrative Assistant (PT) to support Members of Council	0.60	\$37,013	\$37,013	\$0
2	Senior Systems Analyst	1.00	\$145,298	\$72,649	\$72,649
3	HR Assistant	1.00	\$98,516	\$49,258	\$49,258
4	HR - ERP Implementation	1.00	\$0	\$0	\$0
21	IT Costs for 2022 Position Requests		\$65,000	\$0	\$65,000
Total Requests		3.60	\$345,827	\$158,920	\$186,907

For details of the above decision items refer to the Decision Items tab

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	14.00	0.31	2.00	0.00	1, 5, 6
Office of the Town Clerk	15.00	0.00	0.00	0.60	3
Strategic Initiatives	9.50	0.35	0.00	0.00	
Events	3.00	0.42	0.00	0.00	
Corporate Communications	7.50	0.00	0.00	0.00	
Technology and Innovation	23.00	0.69	1.00	0.00	2, 4
Chief Administrative Office Total	74.00	1.77	3.00	0.60	

Notes:

FTEs were adjusted to reflect changes throughout the year

- (1) Reallocation of Corporate Initiatives to Human Resource Services
- (2) Includes conversion of a Part-time Technology Analyst from 0.35 FTE to 0.69 FTE

Proposed New Positions

- (3) Includes decision item #1 Administrative Assistant
- (4) Includes decision item #2 Senior Systems Analyst
- (5) Includes decision item #3 HR Assistant
- (6) Includes decision item #4 HR - ERP Implementation

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Office of the CAO				
Revenues				
Expenditures				
Salaries, Wages & Benefits	\$434	\$434	\$15	\$449
Building Related Costs & Utilities	\$29			
Purchased Services and Supplies	\$13	\$10	\$8	\$18
Administrative Costs	\$70	\$28	\$7	\$35
Total Expenditures	\$546	\$472	\$30	\$502
Net Operating Budget	\$546	\$472	\$30	\$502
Office of the Town Clerk				
Revenues				
Program Revenues, Fees and Fines	(\$129)	(\$139)	(\$42)	(\$181)
Transfers from Reserves & Internal Recoveries			(\$442)	(\$442)
Total Revenues	(\$129)	(\$139)	(\$484)	(\$623)
Expenditures				
Salaries, Wages & Benefits	\$1,697	\$1,712	\$208	\$1,920
Building Related Costs & Utilities	\$15			
Purchased Services and Supplies	\$86	\$90	\$316	\$406
Administrative Costs	\$65	\$83	\$159	\$242
Grants			\$25	\$25
Total Expenditures	\$1,863	\$1,885	\$708	\$2,593
Net Operating Budget	\$1,734	\$1,746	\$224	\$1,970
Strategic Initiatives				
Revenues				
Grants	(\$27)	(\$12)		(\$12)
Program Revenues, Fees and Fines	(\$20)		(\$113)	(\$113)
Miscellaneous Revenue & External Recoveries	(\$234)	(\$200)	(\$11)	(\$211)
Total Revenues	(\$281)	(\$212)	(\$124)	(\$336)
Expenditures				
Salaries, Wages & Benefits	\$1,560	\$1,583	\$400	\$1,983
Building Related Costs & Utilities	\$30		\$43	\$43
Vehicle & Equipment Maintenance and Fuel			\$1	\$1
Purchased Services and Supplies	\$228	\$181	\$117	\$298
Administrative Costs	\$49	\$80	\$92	\$172

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Grants	\$56	\$9		\$9
Transfers to Reserves and Internal Transfers	\$136	\$110	\$7	\$117
Total Expenditures	\$2,059	\$1,963	\$660	\$2,623
Net Operating Budget	\$1,778	\$1,751	\$536	\$2,287
 Human Resource Services				
Revenues				
Transfers from Reserves & Internal Recoveries	(\$49)		(\$104)	(\$104)
Total Revenues	(\$49)		(\$104)	(\$104)
Expenditures				
Salaries, Wages & Benefits	\$2,130	\$2,055	\$238	\$2,293
Purchased Services and Supplies	\$508	\$448	(\$110)	\$338
Administrative Costs	\$462	\$390	(\$43)	\$347
Total Expenditures	\$3,100	\$2,893	\$85	\$2,978
Net Operating Budget	\$3,051	\$2,893	(\$19)	\$2,874
 Technology and Innovation				
Revenues				
Miscellaneous Revenue & External Recoveries	(\$19)	(\$19)		(\$19)
Transfers from Reserves & Internal Recoveries	(\$146)			
Total Revenues	(\$165)	(\$19)		(\$19)
Expenditures				
Salaries, Wages & Benefits	\$3,231	\$3,351	\$243	\$3,594
Building Related Costs & Utilities	\$165	\$175	(\$10)	\$165
Purchased Services and Supplies	\$1,562	\$1,541	\$191	\$1,732
Administrative Costs	\$146	\$116	\$33	\$149
Total Expenditures	\$5,104	\$5,183	\$457	\$5,640
Net Operating Budget	\$4,939	\$5,164	\$457	\$5,621
 Corporate Communications and Creative Services				
Revenues				
Expenditures				
Salaries, Wages & Benefits	\$980	\$968	\$45	\$1,013
Building Related Costs & Utilities	\$29			
Administrative Costs	\$214	\$232	\$12	\$244
Total Expenditures	\$1,223	\$1,200	\$57	\$1,257

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Net Operating Budget	\$1,223	\$1,200	\$57	\$1,257
Total Chief Administrative Office	\$13,271	\$13,226	\$1,285	\$14,511

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 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;
- 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 and Enforcement Services staff assist in carrying out Council's key objectives and business operations by providing comprehensive legal advice, by-law 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.

2020 Community Survey

Recommending Whitby as a place to live, 22% of Community Survey respondents – the largest proportion – cited the safety of the community as an important factor. Working together with the Durham Regional Police Service, the Department's By-law Services and Parking Services teams help to keep the Town clean, safe, and orderly.

In support of Communications and the information being released about the impacts of COVID-19 on the community, Legal Services has provided key assistance in reviewing, interpreting, and providing timely advice on changing provincial regulatory requirements. This has, in turn, helped Communications to maintain a 70% satisfaction rate with residents regarding the information they have received related to the pandemic.

Staff who enforce our municipal by-laws (By-law, Parking, and Animal Services staff) are often at the front-line when dealing with or assisting residents. However, whether it's addressing a parking complaint, reuniting a family with their lost dog, or ensuring that property standards are met, these staff make customer service a top priority, contributing to a 90% satisfaction rate with the quality of services provided by the Town.

2021 Accomplishments by Business Plan Theme

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 worked with VON and Lakeridge Health to transfer Town-owned land at Prince of Wales Drive for a hospice.
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's recommend next steps will be reviewed by Planning Staff and the new Town Solicitor to facilitate the development of the Whitby GO Station area.

Community Engagement and Communication

Name of Project	Description
Pet Licensing Compliance Improvements	Utilizing the assistance of contracted help to contact residents and pet owners, and an improved payment system, Town staff intend to improve pet licensing compliance rates within Whitby. Under the Town's Responsible Pet Ownership By-law, every owner of a cat or dog over the age of 12 weeks is required to license each animal with the Town on an annual basis. Once implemented, this will result in a net increase in revenues, increased licensing compliance, and an overall reduction of the divisional budget.

Effective Government

Name of Project	Description
Prosecution Services	Brought prosecution services in-house, through proposed partnerships with other local municipalities that also rely on external prosecutorial services. This provides local control, cost certainty, and personnel back-up for the provision of such services which are used by multiple departments.
New DC By-law and CBC By-law	In response to the province's Bill 108, Legal Services assisted Financial Services and external consultants in the preparation of a revised development charges by-law to support the Town's long range financial planning.

2022 Work Plans by Business Plan Theme and Current Status

Community Building

Name of Project	Description	% Completed
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.	50%

Community Safety and Transportation

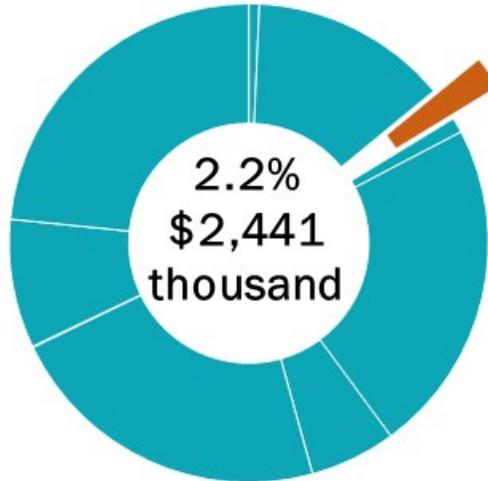
Name of Project	Description	% Completed
Development of a new Noise By-law	Further to the direction of Council at its meeting on September 28, 2020, Staff have undertaken a best practices review and are in the process of developing a new Noise By-law that incorporates objective and subjective unreasonable noise standards that allows By-law Services to meet community needs and expectations regarding noise limits in the Town.	50%
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.	15%
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 are developing a licencing regulatory regime to regulate short-term rentals in the Town.	35%

Effective Government

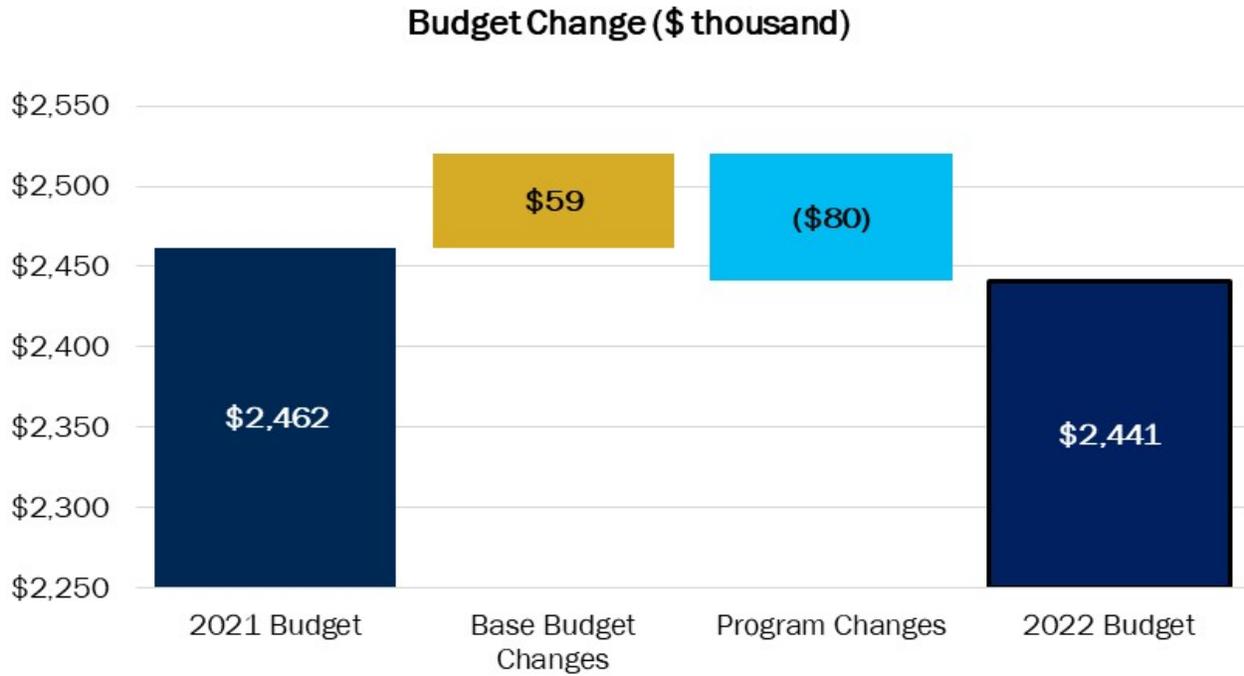
Name of Project	Description	% Completed
Implement Encroachment Process	With the Town’s adoption of the Encroachment By-law, staff will complete the establishment of the encroachment process to protect municipal lands, and begin formally processing applications.	60%

Name of Project	Description	% Completed
<p>Parking Enforcement - Move to Administrative Monetary Penalties (AMPs)</p>	<p>In order to assist with improving parking enforcement and the related prosecution function, and to improve fine collection, this project will investigate, plan, and implement the transition from prosecuting parking tickets in POA court, and move towards the internal prosecution of parking tickets through an administrative monetary penalty system. This has been implemented in other municipalities, with positive results for fine collection and enforcement efficiency. This project will take place in multiple phases over the next few years. In 2021, Staff began the initial investigation and planning phase.</p>	<p>15%</p>
<p>Subdivision Agreement Process and Registrations</p>	<p>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, and while redirecting an existing revenue stream to improve customer service to the development industry.</p>	<p>35%</p>

Department as % of Tax Levy

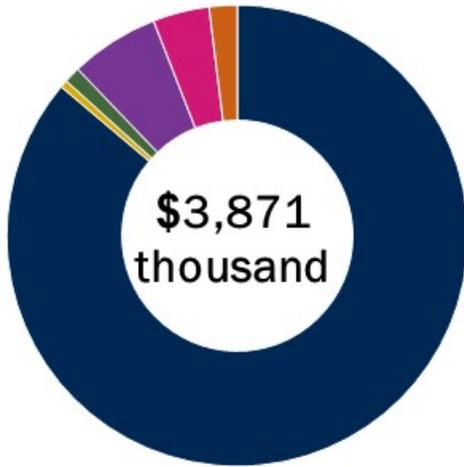


Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Legal and Enforcement Services	2.2%	\$2,441
Other Departments	97.8%	\$106,424
Total	100.0%	\$108,865



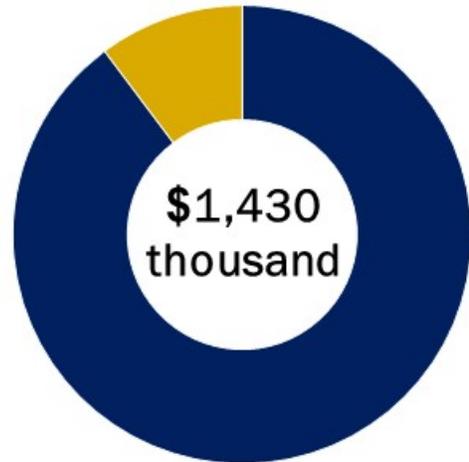
Budget Change	(\$ in thousands)
2021 Budget	\$2,462
Add: 2022 Base Budget Changes	\$59
Add: 2022 Program Changes	(\$80)
Total 2022 Budget	\$2,441

Expenditure



- Salaries, Wages & Benefits \$3,472
- Building Related Costs & Utilities \$21
- Vehicle & Equipment Maintenance and Fuel \$46
- Purchased Services and Supplies \$252
- Administrative Costs \$159
- Transfers to Reserves and Internal Transfers -\$79

Revenue



- Program Revenues, Fees and Fines \$1,283
- Miscellaneous Revenue & External Recoveries \$146

Operating Budget

Legal and Enforcement Services

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2022 Budget
	2021 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Program Revenues, Fees and Fines	(\$1,183)	(\$51)	(\$10)	(\$40)	\$0	(\$1,283)
Miscellaneous Revenue & External Recoveries	(\$138)	\$0	(\$8)	\$0	\$0	(\$146)
Total Revenues	(\$1,321)	(\$51)	(\$18)	(\$40)	\$0	(\$1,429)
Expenditures						
Salaries, Wages & Benefits	\$3,351	\$0	\$121	\$0	\$0	\$3,472
Building Related Costs & Utilities	\$27	\$0	\$0	(\$6)	\$0	\$21
Vehicle & Equipment Maintenance and Fuel	\$42	\$1	\$3	\$0	\$0	\$46
Purchased Services and Supplies	\$298	\$32	\$0	(\$79)	\$0	\$252
Administrative Costs	\$138	\$28	\$0	(\$7)	\$0	\$159
Transfers to Reserves and Internal Transfers	(\$73)	(\$37)	(\$22)	\$52	\$0	(\$79)
Total Expenditures	\$3,783	\$24	\$102	(\$40)	\$0	\$3,871
Net Operating Budget	\$2,462	(\$28)	\$84	(\$80)	\$0	\$2,441
Legal Services	\$839	\$6	\$35	(\$4)	\$0	\$877
Enforcement Services	\$1,623	(\$34)	\$49	(\$76)	\$0	\$1,565
Net Operating Budget	\$2,462	(\$28)	\$84	(\$80)	\$0	\$2,441

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$56 thousand

Program Changes: (\$80 thousand)

Growth – (\$36 thousand)

- Parking Enforcement Services have eliminated contracted services of (\$70 thousand) for staff, building and grounds security due to hiring permanent staff approved in 2020 but deferred to 2021 because of the pandemic. This is resulting in a \$70 thousand increased transfer to the Parking Reserve Fund.
- Bylaw and Enforcement Services increased revenue (\$36 thousand) mainly due to higher volumes for re-inspection fees, accessory apartment registrations, pool enclosure permits and committee appeals.

Efficiencies – (\$16 thousand)

- Cost savings of (\$10 thousand) in external legal fees are expected per the agreement to utilize Durham Region representation in prosecutions.
- Ongoing efficiencies (\$6 thousand) have been identified for building repairs and maintenance at the Animal Services Centre.

Service - \$93 thousand

- The termination of the Whitby-Ajax animal sheltering agreement by Ajax has been reflected as a service reduction for the \$121 thousand revenue which is offset by an equivalent non-recurring fee increase for 2022 (see below).
- With approval of the Accessibility Improvement Grant program (CMS 07-21), the annual (\$20 thousand) revenue from the Transportation Network Companies' licensing fees will no longer be transferred to deferred revenue as this will now offset the grant funds budgeted for and paid out from the Accessibility Improvement Grant program (refer to the Grants section).
- Legal Services has increased revenue (\$4 thousand) for new license preparation fees, e.g. Permission to Enter, Crane Swing Agreements and Construction Licensing Agreements.
- Data communication costs are reduced (\$4 thousand) due to the migration to GeoTab from AVL tracking software within the animal services and by-law fleet.

Non-Recurring – (\$121 thousand)

- The (\$121 thousand) fee applicable to the animal sheltering agreement with Ajax is one-time for 2022 due to their decision to terminate the contract effective December 31, 2022. The current contract term was to the end of 2023.

Staff Complement

Legal and Enforcement

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	21.00	5.34	0.00	0.00	
Legal and By-Law Services Total	25.00	5.34	0.00	0.00	1

Notes:

(1) No FTE adjustments from 2021

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Legal Services				
Revenues				
Program Revenues, Fees and Fines	(\$7)	(\$7)	(\$10)	(\$17)
Miscellaneous Revenue & External Recoveries	(\$34)			
Total Revenues	<u>(\$41)</u>	<u>(\$7)</u>	<u>(\$10)</u>	<u>(\$17)</u>
Expenditures				
Salaries, Wages & Benefits	\$669	\$669	\$36	\$705
Building Related Costs & Utilities	\$40			
Purchased Services and Supplies	\$145	\$145		\$145
Administrative Costs	\$32	\$32	\$12	\$44
Total Expenditures	<u>\$886</u>	<u>\$846</u>	<u>\$48</u>	<u>\$894</u>
Net Operating Budget	<u>\$845</u>	<u>\$839</u>	<u>\$38</u>	<u>\$877</u>
Enforcement Services				
Revenues				
Program Revenues, Fees and Fines	(\$704)	(\$1,176)	(\$91)	(\$1,267)
Miscellaneous Revenue & External Recoveries	(\$136)	(\$138)	(\$8)	(\$146)
Total Revenues	<u>(\$840)</u>	<u>(\$1,314)</u>	<u>(\$99)</u>	<u>(\$1,413)</u>
Expenditures				
Salaries, Wages & Benefits	\$2,644	\$2,682	\$85	\$2,767
Building Related Costs & Utilities	\$22	\$27	(\$6)	\$21
Vehicle & Equipment Maintenance and Fuel	\$43	\$42	\$4	\$46
Purchased Services and Supplies	\$184	\$153	(\$46)	\$107
Administrative Costs	\$109	\$106	\$10	\$116
Transfers to Reserves and Internal Transfers	(\$91)	(\$73)	(\$6)	(\$79)
Total Expenditures	<u>\$2,911</u>	<u>\$2,937</u>	<u>\$41</u>	<u>\$2,978</u>
Net Operating Budget	<u>\$2,071</u>	<u>\$1,623</u>	<u>(\$58)</u>	<u>\$1,565</u>
Total Legal and Enforcement Services	<u>\$2,916</u>	<u>\$2,462</u>	<u>(\$20)</u>	<u>\$2,442</u>

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Financial Services

Department Overview

The Financial Services Department is responsible for the provision of financial information and services to Council, the Public and staff.

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.

Development Finance

The Development Finance team provides the management and administration for development related fees that are part of new development applications and building permits, including development charges and parkland cash in lieu payments. Also responsible for the Development Charge Background Study, Long Range Financial Plan, Front Funding Agreements, policy development and other development related studies/reports. In addition, staff also provide reserve and reserve fund projection reports to Council and the recommended Capital Budget financing based on Provincial Legislation and Town of Whitby policy.

Treasury Services

The Treasury Services team helps to support the community, and performs vital functions for Town staff, customers and other stakeholders. Through centralized accounts payable and receivable processing systems, we support the Town's vendors and customers. Also responsible for preparing the Town's annual financial statements and other financial reports and ad-hoc financial analysis for various stakeholders. Other responsibilities include investments, cash forecasting, and capital asset accounting. Treasury staff maintain financial records, develop and ensure compliance with new/improved and established policies and procedures relating to financial transactions, and establish and implement internal controls.

Purchasing Services

Centralized procurement of goods, services and construction in a fair, open and transparent manner. Manages the competitive bid process and provides advisory services to the Corporation and vendor community.

Taxation Services

Managing billing, collecting property taxes and assessment base management.

Town Property

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

Contribution to Mission

The Financial 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 financial resources and processes needed for service delivery, both now and in the future. Financial Services includes internal services to facilitate delivery of services to the public by other departments as well as direct services to the public.

2020 Community Survey

Fiscal sustainability through short and long term planning contributes to 84% of residents who feel they are getting value for their tax dollars (up from 80% in 2018 and 77% in 2016 poll). This view was due to the variety of services received, efficient and responsive service and Whitby being an enjoyable Town. In addition, the majority of respondents were comfortable with current level of services and taxation.

2021 Accomplishments by Business Plan Theme

Effective Government

Name of Project	Description
2020 Year-End Financial Statements/Reporting and Audit - Clean Opinion	Significant focus for the Treasury team was to complete the year end process and conduct the year end audit resulting in a clean audit opinion from the Town's external auditor. Also, to meet compliance with provincial requirements for submission of the Annual Financial Information Return. Team also implemented continuous improvements in processes and procedures through designing/creating new automated tools/templates, job sharing and documenting tasks as well conducting the audit virtually.
Budget Monitoring Projection Reporting	Successfully met Covid-19 funding reporting requirements through additional focus in budget monitoring work to identify Pandemic related revenue and expense pressures/savings in 2020 and 2021.
Business Plan Process	Co-lead the corporate business planning and budget process to provide progress report on 2020 Business Plan (BP) and update of BP for 2022 to 2024 through report to Council in fall 2021 (FS 55-21).
Lean Green Belt Project - Fuel Budgeting, Reporting and Allocations	This Continuous Improvement Project Team reviewed and improved the payment processing for the various fuel purchase streams; refined processes for accurate and timely data capture in Asset Works - Fleet System; eliminated manual work and duplication of efforts between departments; improved timeliness of reporting and analysis; and increased the availability of data for other purposes e.g. departmental budgeting/forecasts, Greenhouse Gas Inventory Reporting and inform Fleet decisions (Vehicle acquisitions, Alternate Fuel Sources).

Name of Project	Description
Long Range Financial Planning (LRFP)	<p>Led the corporate project regarding Development Charges (DC) completing the required DC Background Study resulting in a new DC By-law effective June 1, 2021.</p> <p>Updated the Town's Cash In Lieu of Parkland Dedication By-law for the Historic Downtown Whitby Priority Area and high density residential development.</p> <p>In collaboration with Engineering completed study to update Engineering Fees related to Development Application Approval Process.</p>
Online Payments	<p>Expanded online payment channel beyond property taxes. Applications and payments for the following services can now be completed online: Marriage Licences, Civil Marriage Ceremonies, Freedom of Information requests, Bag Tags, Special Event Permits, Animal Licences, and Municipal Information Forms (Alcohol and Gaming Commission municipal approvals).</p> <p>Further, The Town has begun a pilot for the electronic payment of Town-issued invoices through the Interac eTransfer service.</p>
Partnership with Abilities Centre	<p>Successfully partnered with the Abilities Centre on a long-term project that will save the Centre approximately \$170,000 in operating costs per year</p>
Town-owned Land	<p>Completed and obtained Council approval of a Town-owned Land Strategy. Staff will proceed with the disposition of surplus land as identified in the strategy. Further, land was donated to Otter Creek Co-operative Homes for the development of an 18-unit apartment building of affordable one-bedroom units.</p>

Name of Project	Description
Improved Budget Engagement	<p>The Town launched a budget community engagement and education campaign earlier in the business planning and budget process in 2021 to provide residents and businesses multiple opportunities to help build and inform the 2022 budget.</p> <p>Participation increased 34% from 2020 with 874 unique participants. The connectwhitby.ca/budget site also had 1,860 unique site visitors (up 52% from 2020) and 639 comments were received (up 151% from 2020).</p>

2022 Work Plans by Business Plan Theme and Current Status

Effective Government

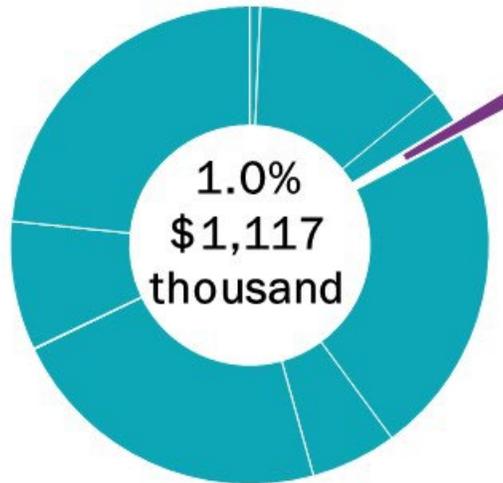
Name of Project	Description	% Completed
Business Plan Process	Provide progress report on 2022 Business Plan (BP) and update of BP for 2023 to 2025.	0%

Name of Project	Description	% Completed
Development Charge Process Changes	<p>Due to Bill 108 legislation, subsequent Bill 197 legislation and the resulting changes to the Development Charges Act, 1997, modified policies, procedures and tools were developed. This work entails internal staff teams as well as opportunities to collaborate with Durham Area Municipalities and best practice research committee work with MFOA.</p> <p>In 2021, the Amanda system was updated to enable auto-calculation for DC fees for all residential development types based on current Provincial Legislation. The system can now create DC quotations / track DC payments for all building permit applications. Reporting for DC analytics and statistics reports were also developed</p> <p>In 2022, Phase 2 of Amanda development includes the semi-automation of the DC forms that are required to be sent to the Region of Durham and DDSB / DCDSB for every applicable building permit; the auto-calculation for non-residential DC Fees; and, better connectivity between Amanda and the Treasury system to upload journal entries etc.</p>	80%
Enterprise Resource Planning (ERP) System - Financial Services Implementation	<p>In 2021, Finance team resources were heavily involved in this BP initiative. Members include Co-Project Sponsor, Advisory Committee team member and numerous sub-committee subject matter expert related topics. Developed RFP, demo scripts, completed evaluation process and selected ERP tool.</p> <p>In 2022 - Award contract for technology implementation partner. Implementation of ERP system configuration, training, testing and validation. Implement effective change management plans to increase speed of adoption, proficiency and utilization of new ERP tool.</p>	25%

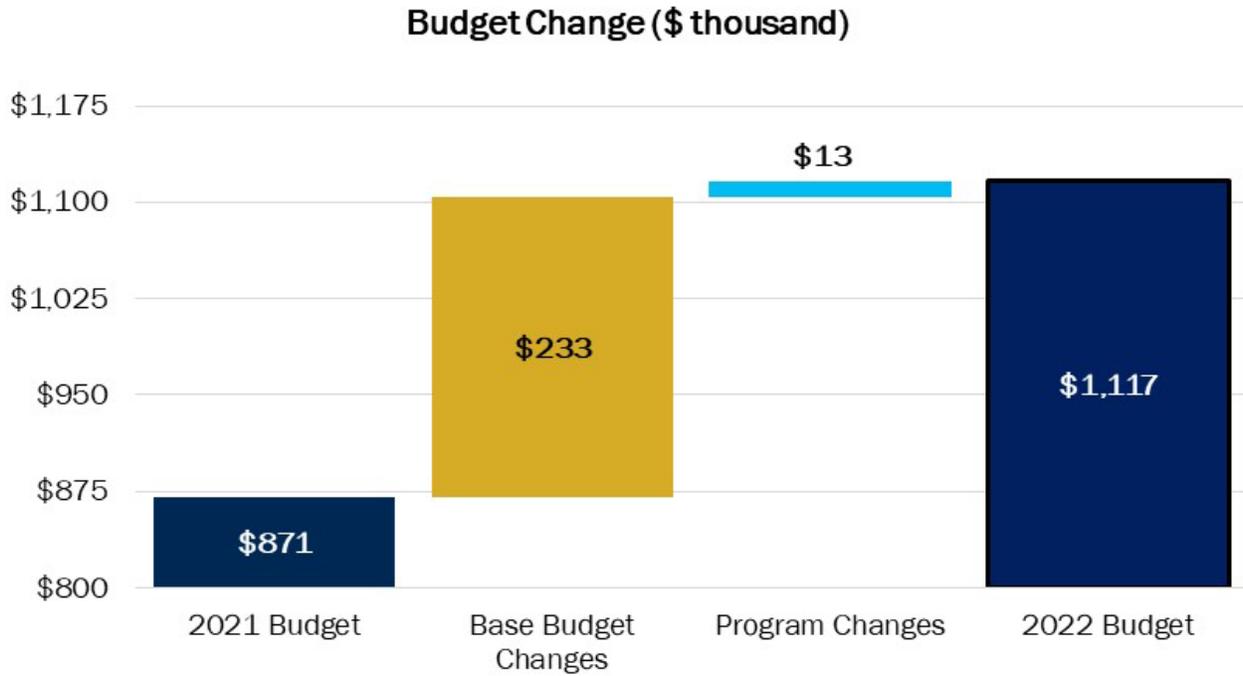
Name of Project	Description	% Completed
Long Range Financial Planning (LRFP)	In collaboration with Parks Development staff full review and update of the Parkland Cash in Lieu Policy and By-law in conjunction with Culture, Parks, Recreation and Open Space Plan (CPROS) update.	0%
New PSAB Standards - ARO and FI	<p>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/record the liability. PSAS 3450 Financial Instruments (FI) will have a major impact on financial reporting, particularly disclosure requirements. Many aspects to this standard, most challenging will be identification and valuation of FI's requiring a complete repository of Town agreements to allow staff to review and assess potential financial reporting requirements.</p> <p>In 2021 a resource to lead this project was hired and the project plan to meet the fiscal 2023 reporting deadline has been developed. Initial training with staff across the corporation has taken place regarding asset inventory and ARO implications.</p> <p>In 2022 will continue working with municipal partners to share learnings and update project plans and co-ordinate reviews with external auditors regarding project plan, assumptions, new policies and procedures.</p>	20%

Name of Project	Description	% Completed
Procurement Education Plan	<p>In 2021 developed a multi-level Procurement Education Plan framework for all levels of Procurement clients. Collaborated with Human Resources to ensure the final plan will serve to guide the content creation and provision of information in various formats for internal client as well as buyer training. Online content created and access provided to staff through the Whitby Wire.</p> <p>In 2022 completion of the Procurement Education Plan; and plan to include vendor education on how to do business with the Town.</p>	50%
Purchasing Policy and Procedures	<p>In 2021 developed new Purchasing Policy and Procedures.</p> <p>In 2022 seek approval of new policy and roll out new policy and procedures including full Town training program.</p>	50%
Reassessment for year 2020	<p>2020 was supposed to be the next province wide reassessment from Municipal Property Assessment Corporation (MPAC). Due to COVID-19, the Province delayed this reassessment. The Province has not provided a new reassessment date, but has stated that, overall, January 1, 2016 assessment values will continue to be used for the 2022 and 2023 taxation years. When available, Town Staff will need to analyze the next province wide reassessment values to help understand the impacts to the Town and our property owners as well as assisting to communicate to Council and taxpayers.</p>	0%

Department as % of Tax Levy

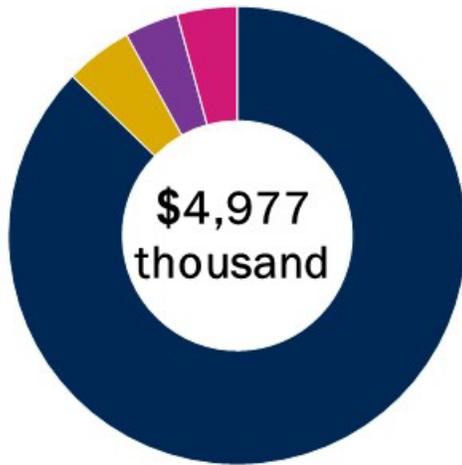


Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Financial Services	1.0%	\$1,117
Other Departments	99.0%	\$107,748
Total	100.0%	\$108,865



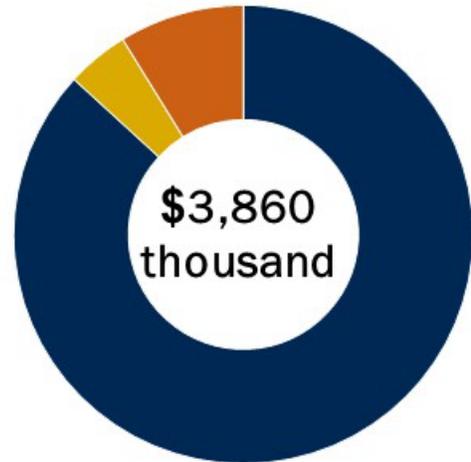
Budget Change	(\$ in thousands)
2021 Budget	\$871
Add: 2022 Base Budget Changes	\$233
Add: 2022 Program Changes	\$13
Total 2022 Budget	\$1,117

Expenditures



- Salaries, Wages & Benefits \$4,341
- Building Related Costs & Utilities \$236
- Purchased Services and Supplies \$189
- Administrative Costs \$211

Revenue



- Program Revenues, Fees and Fines \$3,352
- Miscellaneous Revenue & External Recoveries \$169
- Transfers from Reserves & Internal Recoveries \$340

Operating Budget

Financial Services

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2022 Budget
	2021 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Program Revenues, Fees and Fines	(\$3,308)	\$9	(\$25)	(\$28)	\$0	(\$3,352)
Miscellaneous Revenue & External Recoveries	(\$179)	\$0	\$0	\$11	\$0	(\$169)
Transfers from Reserves & Internal Recoveries	(\$209)	\$0	(\$4)	\$0	(\$127)	(\$340)
Total Revenues	(\$3,696)	\$9	(\$29)	(\$17)	(\$127)	(\$3,861)
Expenditures						
Salaries, Wages & Benefits	\$3,974	\$40	\$170	\$1	\$157	\$4,341
Building Related Costs & Utilities	\$245	(\$10)	\$2	\$0	\$0	\$236
Purchased Services and Supplies	\$174	\$14	\$2	(\$1)	\$0	\$189
Administrative Costs	\$175	\$32	\$4	(\$1)	\$1	\$211
Total Expenditures	\$4,568	\$76	\$178	(\$1)	\$158	\$4,977
Net Operating Budget	\$871	\$85	\$149	(\$18)	\$31	\$1,117
Financial Planning and Risk Management	\$1,271	\$14	\$170	(\$6)	\$31	\$1,480
Town-owned Property	(\$397)	(\$1)	\$13	\$78	\$0	(\$308)
Treasury Services	\$1,169	\$34	(\$41)	\$0	\$0	\$1,164
Purchasing Services	\$753	\$20	\$20	\$11	\$0	\$805
Taxation Services	(\$1,923)	\$16	(\$15)	(\$101)	\$0	(\$2,024)
Net Operating Budget	\$871	\$85	\$149	(\$18)	\$31	\$1,117

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$234 thousand

Program Changes: \$13 thousand

Growth – (\$29 thousand)

- Taxation revenue increases include (\$100 thousand) in tax penalties to reflect past years experience and a trend of higher penalties as total taxes levied are increased, (\$5 thousand) for tax certificates, (\$5 thousand) for ownership changes, offset by \$5 thousand reduction in mortgage company fees due to fewer property owners paying their taxes through their mortgage company. Mail volume has increased resulting in an additional \$3 thousand for postage costs.
- Town-owned Properties has decreased rents \$78 thousand mainly due to vacated properties at 117 King Street, 312 Colborne Street, Presse Café at the main library branch and from Gordon Scadding Developments for the lease of land since the subdivision is almost completed. Related recoveries for utilities at 312 Colborne and property tax from Presse Café of \$10,000 have also been removed. This is partially offset by an expected (\$10,000) decrease in survey and appraisal expenses.
- Purchasing has reduced administrative service costs (\$5 thousand) due to completion of the QC solver contract at the end of 2021.

Efficiencies – (\$8 thousand)

- Financial Planning reflects (\$5 thousand) expected savings in professional services and membership costs due to right-sizing the budget.
- Purchasing has reduced administrative costs (\$3 thousand) in seminars, conferences, mileage, books and subscriptions as a result of identified efficiencies.

Service – (\$1 thousand)

- A new Property Purchase Circulation fee (FS 55-21) has been added for circulating each request to purchase a Town owned property resulting in a (\$1 thousand) revenue increase.

Non-Recurring – \$20 thousand

- Purchasing has increased \$20 thousand one-time for development of a procurement template to streamline the purchasing process.

Operating Budget Decision Items Included In Recommended Budget - \$31 thousand

Request		FTE	Ongoing Annual Tax Based Impact \$	2022 Tax Based Impact \$	2023 Tax Based Impact \$
9	Financial Analyst Part-Time	0.69	\$62,512	\$31,256	\$31,256
10	Development Finance Clerk Part-Time	0.69	\$0	\$0	\$0
11	Accounting Clerk II Temp	1.00	\$0	\$0	\$0
Total Requests		2.38	\$62,512	\$31,256	\$31,256

For details of the above decision items refer to the Decision Items tab

Staff Complement

Financial 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 and Development Finance	8.00	0.00	0.00	1.38	1, 2, 3
Taxation Services	6.00	1.68	0.00	0.00	
Treasury Services	9.00	0.31	1.00	0.00	1, 4
Purchasing Services	7.00	0.31	0.00	0.00	
Financial Services Total	33.00	2.30	1.00	1.38	

Notes: FTEs were adjusted to reflect changes throughout the year

- (1) Reallocation of Development Finance Analyst from Treasury Services to Development Finance
- (2) Includes decision item #9 Financial Analyst Part-Time 0.69 FTE
- (3) Includes decision item #10 Development Finance Clerk Part-time 0.69 FTE
- (4) Includes decision item #11 Accounting Clerk II Temp 1.00 FTE

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Financial Planning and Risk Management				
Revenues				
Transfers from Reserves & Internal Recoveries	(\$68)	(\$209)	(\$37)	(\$246)
Total Revenues	<u>(\$68)</u>	<u>(\$209)</u>	<u>(\$37)</u>	<u>(\$246)</u>
Expenditures				
Salaries, Wages & Benefits	\$1,515	\$1,438	\$236	\$1,674
Purchased Services and Supplies	\$10	\$3		\$3
Administrative Costs	\$39	\$39	\$10	\$49
Total Expenditures	<u>\$1,564</u>	<u>\$1,480</u>	<u>\$246</u>	<u>\$1,726</u>
Net Operating Budget	<u>\$1,496</u>	<u>\$1,271</u>	<u>\$209</u>	<u>\$1,480</u>
Town-owned Property				
Revenues				
Program Revenues, Fees and Fines	(\$492)	(\$522)	\$98	(\$424)
Miscellaneous Revenue & External Recoveries	(\$144)	(\$159)	\$10	(\$149)
Total Revenues	<u>(\$636)</u>	<u>(\$681)</u>	<u>\$108</u>	<u>(\$573)</u>
Expenditures				
Salaries, Wages & Benefits	\$15	\$6		\$6
Building Related Costs & Utilities	\$231	\$245	(\$9)	\$236
Purchased Services and Supplies	\$16	\$32	(\$10)	\$22
Administrative Costs	\$1	\$1		\$1
Total Expenditures	<u>\$263</u>	<u>\$284</u>	<u>(\$19)</u>	<u>\$265</u>
Net Operating Budget	<u>(\$373)</u>	<u>(\$397)</u>	<u>\$89</u>	<u>(\$308)</u>
Treasury Services				
Revenues				
Program Revenues, Fees and Fines	(\$1)	(\$1)		(\$1)
Miscellaneous Revenue & External Recoveries	(\$46)	(\$20)		(\$20)
Transfers from Reserves & Internal Recoveries			(\$94)	(\$94)
Total Revenues	<u>(\$47)</u>	<u>(\$21)</u>	<u>(\$94)</u>	<u>(\$115)</u>
Expenditures				
Salaries, Wages & Benefits	\$1,062	\$1,097	\$63	\$1,160
Purchased Services and Supplies	\$73	\$73	\$10	\$83
Administrative Costs	\$21	\$20	\$16	\$36
Total Expenditures	<u>\$1,156</u>	<u>\$1,190</u>	<u>\$89</u>	<u>\$1,279</u>
Net Operating Budget	<u>\$1,109</u>	<u>\$1,169</u>	<u>(\$5)</u>	<u>\$1,164</u>

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Purchasing Services				
Revenues				
Expenditures				
Salaries, Wages & Benefits	\$735	\$737	\$36	\$773
Purchased Services and Supplies	\$5	\$6	\$14	\$20
Administrative Costs	\$8	\$10	\$2	\$12
Total Expenditures	\$748	\$753	\$52	\$805
Net Operating Budget	\$748	\$753	\$52	\$805
Taxation Services				
Revenues				
Program Revenues, Fees and Fines	(\$3,340)	(\$2,785)	(\$141)	(\$2,926)
Total Revenues	(\$3,340)	(\$2,785)	(\$141)	(\$2,926)
Expenditures				
Salaries, Wages & Benefits	\$700	\$696	\$33	\$729
Purchased Services and Supplies	\$50	\$60		\$60
Administrative Costs	\$110	\$106	\$7	\$113
Total Expenditures	\$860	\$862	\$40	\$902
Net Operating Budget	(\$2,480)	(\$1,923)	(\$101)	(\$2,024)
Total Financial Services	\$500	\$873	\$244	\$1,117

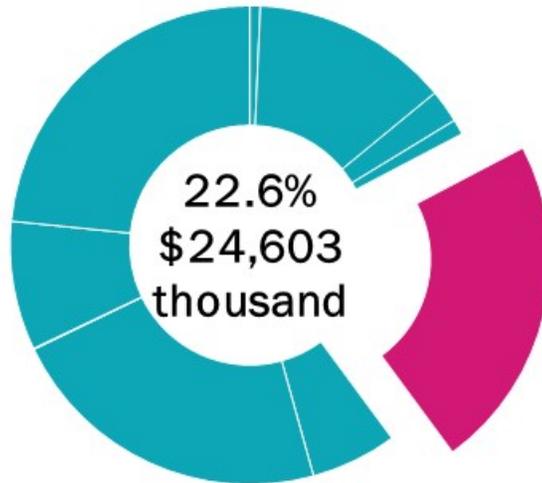
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Corporate Revenues and Expenses

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, Canada Community-Building Fund revenues (formerly known as 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.

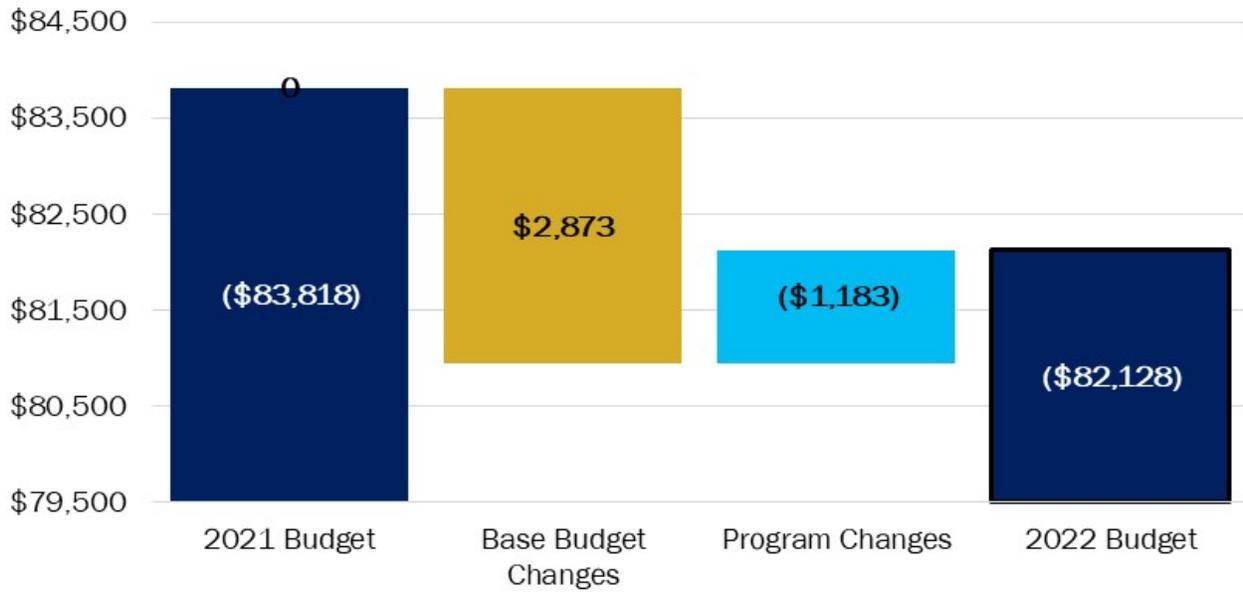
Department as % of Tax Levy



*Impact on the Tax Levy is calculated on the Corporate Revenue and Expenses items excluding Taxes Levied

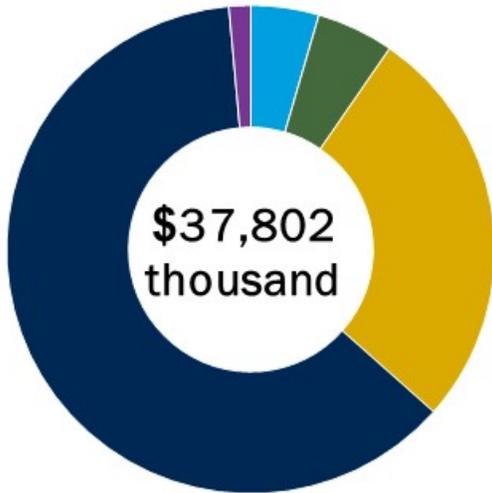
Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Corporate Revenue and Expenses	22.6%	\$24,603
Other Departments	77.4%	\$84,262
Total	100.0%	\$108,865

Budget Change (\$ thousand)



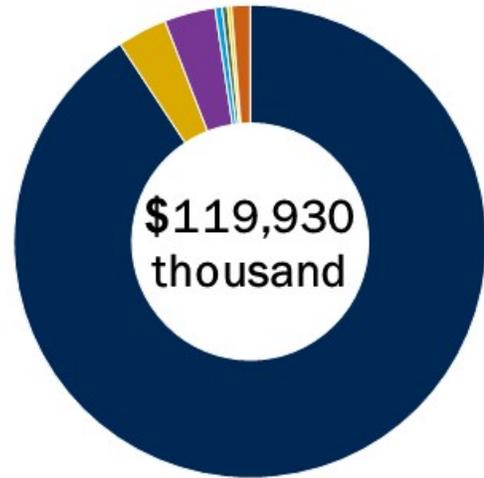
Budget Change	(\$ in thousands)
2021 Budget	\$83,818
Add: 2022 Base Budget Changes	(\$2,873)
Add: 2022 Program Changes	\$1,183
Total 2022 Budget	\$82,128

Expenditure



- Administrative, Bldg Related & Utilities, Purchased Services \$2,437 & Wage Gapping (\$737) - \$1,700
- Debt Charges \$1,935
- Growth Capital Reserve Contribution \$10,185
- Asset Management Capital Reserves Contribution \$23,438
- Transfers to Reserve Funds - Other \$544

Revenue



- Taxation \$108,810
- Canada Community Bldg Reserve Fund \$4,071
- Elexicon Dividends & Interest \$4,185
- Soccer Club \$569
- Interest Income \$457
- Miscellaneous Revenue & External Recoveries \$330
- Transfers from Reserves & Internal Recoveries \$1,507

Operating Budget

Corporate Revenue and Expenses

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2022 Budget
	2021 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Taxation	(\$105,930)	\$0	\$0	(\$2,880)	\$0	(\$108,810)
Program Revenues, Fees and Fines	(\$25)	\$0	\$0	\$25	\$0	\$0
Miscellaneous Revenue & External Recoveries	(\$355)	\$225	\$0	(\$200)	\$0	(\$330)
Other Revenues	(\$4,757)	(\$569)	\$0	\$115	\$0	(\$5,211)
Transfers from Reserves & Internal Recoveries	(\$6,341)	\$569	\$309	(\$115)	\$0	(\$5,579)
Total Revenues	(\$117,408)	\$225	\$309	(\$3,055)	\$0	(\$119,930)
Expenditures						
Salaries, Wages & Benefits	(\$712)	\$375	\$0	(\$400)	\$0	(\$737)
Building Related Costs & Utilities	\$0	\$0	(\$23)	\$0	\$0	(\$23)
Purchased Services and Supplies	\$4	\$0	\$0	\$0	\$0	\$4
Administrative Costs	\$2,358	\$0	\$98	\$0	\$0	\$2,456
Debt Charges	\$2,243	\$0	(\$309)	\$0	\$0	\$1,935
Transfers to Reserves and Internal Transfers	\$29,697	\$3,094	(\$897)	\$2,273	\$0	\$34,167
Total Expenditures	\$33,590	\$3,469	(\$1,130)	\$1,873	\$0	\$37,802
Net Operating Budget	(\$83,818)	\$3,694	(\$821)	(\$1,183)	\$0	(\$82,128)
Taxation	(\$105,180)	\$0	\$0	(\$2,880)	\$0	(\$108,060)
Corporate Financial Revenue/Expenses	(\$4,237)	\$600	\$75	(\$460)	\$0	(\$4,022)
Debt Payments	\$569	(\$569)	\$0	\$0	\$0	\$0
Reserve and Reserve Fund Transfers	\$25,031	\$3,663	(\$897)	\$2,158	\$0	\$29,955
Net Operating Budget	(\$83,818)	\$3,694	(\$821)	(\$1,183)	\$0	(\$82,128)

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$2,873 thousand

Program Changes: (\$1,183 thousand)

Growth – (\$1,181 thousand)

- The tax levy increase of (\$2,880 thousand) represents the 2021 final assessment growth of (\$2,491 thousand) representing a 2.4% increase, plus (\$389 thousand) representing the 2020 final assessment growth of (\$3,089 thousand) in excess of the 2021 budget (\$2,700 thousand) estimate.
- 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 the tax based portion of the Capital Growth Program. As per the Budget Summary, and based on the 10 year capital forecast, this year's funding is increased by \$1,700 thousand.

Capital – \$213 thousand

- Each year the Town adjusts the contribution to the Asset Management Reserve Fund (AMRF) for the impact of inflation and new assets as per the Maintenance Reserve Policy F040. As per the Budget Summary report, this year's increase represents \$640 thousand for inflation and \$501 thousand for new and acquired assets. However, as noted in the 2022 Budget Target Report and Budget Summary, the contribution has been reduced by (\$927 thousand) as a measure to mitigate the 2022 property tax increase. As such the resulting overall increased contribution to the AMRF is \$213 thousand

Non-Recurring – (\$215 thousand)

- One-time gapping savings for single vs. family benefits – (\$400 thousand)
- One-time transfer of funds held to address natural gas consumption variances and hedge pressures – (\$200 thousand)
- One-time anticipated reduction in Provincial Offences Act (POA) revenue – \$25 thousand
- Anticipated reduction in dividend revenue from Elexicon of \$115 thousand offset by a draw of (\$115 thousand) from the Tax Rate Stabilization Reserve as approved by Council in Report FS 01-21
- Transfer the overall one-time revenues/savings in excess of group benefits gapping savings to the Long Term Finance Reserve as to not have a budget impact in 2023 once these revenues/savings are removed – \$360 thousand

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Taxation				
Revenues				
Taxation				
General Taxation	(\$104,239)	(\$103,850)	(\$2,880)	(\$106,730)
PIL	(\$1,322)	(\$1,330)		(\$1,330)
Supplementary	(\$1,500)	(\$750)		(\$750)
Total Taxation	<u>(\$107,061)</u>	<u>(\$105,930)</u>	<u>(\$2,880)</u>	<u>(\$108,810)</u>
Total Revenues	<u>(\$107,061)</u>	<u>(\$105,930)</u>	<u>(\$2,880)</u>	<u>(\$108,810)</u>
Expenditures				
Administrative Costs	\$2,000	\$750		\$750
Total Expenditures	<u>\$2,000</u>	<u>\$750</u>		<u>\$750</u>
Net Operating Budget	<u>(\$105,061)</u>	<u>(\$105,180)</u>	<u>(\$2,880)</u>	<u>(\$108,060)</u>
Corporate Financial Revenue/Expenses				
Revenues				
Grants	(\$3,396)			
Program Revenues, Fees and Fines	(\$150)	(\$25)	\$25	
Miscellaneous Revenue & External Recoveries	(\$419)	(\$355)	\$25	(\$330)
Other Revenues	(\$5,266)	(\$4,757)	\$115	(\$4,642)
Total Revenues	<u>(\$9,231)</u>	<u>(\$5,137)</u>	<u>\$165</u>	<u>(\$4,972)</u>
Expenditures				
Salaries, Wages & Benefits	(\$760)	(\$712)	(\$25)	(\$737)
Building Related Costs & Utilities			(\$23)	(\$23)
Purchased Services and Supplies	\$1	\$4		\$4
Administrative Costs	\$1,662	\$1,608	\$98	\$1,706
Total Expenditures	<u>\$903</u>	<u>\$900</u>	<u>\$50</u>	<u>\$950</u>
Net Operating Budget	<u>(\$8,328)</u>	<u>(\$4,237)</u>	<u>\$215</u>	<u>(\$4,022)</u>
Debt Payments				
Revenues				
Other Revenues			(\$569)	(\$569)
Transfers from Reserves & Internal Recoveries	(\$1,675)	(\$1,675)	\$309	(\$1,366)
Total Revenues	<u>(\$1,675)</u>	<u>(\$1,675)</u>	<u>(\$260)</u>	<u>(\$1,935)</u>
Expenditures				
Debt Charges	\$2,244	\$2,244	(\$309)	\$1,935
Total Expenditures	<u>\$2,244</u>	<u>\$2,244</u>	<u>(\$309)</u>	<u>\$1,935</u>

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Net Operating Budget	\$569	\$569	(\$569)	
Reserve and Reserve Fund Transfers				
Revenues				
Transfers from Reserves & Internal Recoveries	(\$8,924)	(\$4,666)	\$454	(\$4,212)
Total Revenues	(\$8,924)	(\$4,666)	\$454	(\$4,212)
Expenditures				
Transfers to Reserves and Internal Transfers	\$38,378	\$29,698	\$4,469	\$34,167
Total Expenditures	\$38,378	\$29,698	\$4,469	\$34,167
Net Operating Budget	\$29,454	\$25,032	\$4,923	\$29,955
Total Corporate Revenues and Expenses	(\$83,366)	(\$83,816)	\$1,689	(\$82,127)

Reserve and Reserve Fund Transfers

2022 Budgeted Transfers

Asset Management Reserve Fund Transfers

(\$ in thousands)	2021 Budget	Budget Change	2022 Budget	Note
Receipts due to Canada Community Building Reserve Fund	(\$4,071)	\$0	(\$4,071)	-
Contributions to Asset Management Reserve Fund	\$19,858	\$3,580	\$23,438	5
Total Asset Management Reserve Fund Transfers	\$15,787	\$3,580	\$19,367	-

Growth Reserve Fund Transfers

(\$ in thousands)	2021 Budget	Budget Change	2022 Budget	Note
Contribution to Growth Reserve Fund	\$8,485	\$1,700	\$10,185	-
Total Growth Reserve Transfers	\$8,485	\$1,700	\$10,185	-

Program Reserve/Reserve Fund Transfers

(\$ in thousands)	2021 Budget	Budget Change	2022 Budget	Note
Draw from Municipal Elections	\$0	(\$442)	(\$442)	6
Draw from Community Development Grants Reserve	(\$110)	\$0	(\$110)	1,6
Draw from Performing Arts Community Development Fund Reserve	(\$40)	\$0	(\$40)	1,6
Draw from Building Permit Reserve Fund	(\$899)	\$899	\$0	2,6
Contribution to Election Reserve	\$107	\$2	\$109	-
Contribution to Mayor Community Development Reserve	\$110	\$0	\$110	1,6
Contribution to Parking Reserve Fund	\$204	\$123	\$327	6
Contribution to Marina Reserve Fund	\$169	\$98	\$267	6

(\$ in thousands)	2021 Budget	Budget Change	2022 Budget	Note
Contribution to Building Permit Reserve Fund	\$0	\$705	\$705	2,6
Contribution to Façade Grant Reserve	\$0	\$75	\$75	-
Contribution to Gravel Pit Rehabilitation Reserve	\$0	\$4	\$4	6
Contribution to Road Infrastructure Repair Reserve	\$300	\$0	\$300	6
Contribution to Arena Reserve	\$258	\$217	\$475	6
Total Program Reserve/Reserve Fund Transfers	\$99	\$1,681	\$1,780	-

Stabilization Reserve/Reserve Fund Transfers

(\$ in thousands)	2021 Budget	Budget Change	2022 Budget	Note
Draw from Insurance Reserve Fund	(\$26)	\$0	(\$26)	-
Draw from Tax Rate Stabilization Reserve	\$0	(\$115)	(\$115)	-
Contribution to Tax Rate Stabilization Reserve	\$900	(\$900)	\$0	-
Total Stabilization Reserve/Reserve Fund Transfers	\$874	(\$1,015)	(\$141)	-

One-Time Reserve Transfers

(\$ in thousands)	2021 Budget	Budget Change	2022 Budget	Note
Draw from Long Term Finance Reserve (LTFR) for One Time Budget Pressures	(\$569)	\$569	\$0	-
Draw from LTFR for Central Public Library Debt Payment	(\$79)	\$79	\$0	3
Decision Item #22 Menstrual Products Pilot Project	\$0	(\$8)	(\$8)	6
Decision Item #23 James Rowe House	\$0	(\$35)	(\$35)	6
Contribution to LTFR for One Time Budget Savings	\$348	\$12	\$360	4

(\$ in thousands)	2021 Budget	Budget Change	2022 Budget	Note
Strategic Initiatives – Sustainability (note this represents dedicated funds from EV charging fees and the LTFR is a budget placeholder until proposed Energy Revolving Reserve is approved by Council in 2022)	\$0	\$7	\$7	6
Transportation Network Companies Dedicated Fees for Accessibility Initiatives (note this is the elimination of the prior year’s budget placeholder now that Accessibility Improvement Grants are budgeted for (refer to Grants section of budget).	\$20	(\$20)	\$0	6
Total One-time Reserve Transfers	(\$280)	\$604	\$324	-

Debt Related Transfers

(\$ in thousands)	2021 Budget	Budget Change	2022 Budget	Note
Draw from Marina Reserve Fund	(\$69)	\$0	(\$69)	-
Draw from Development Charges - Library	(\$709)	\$230	(\$479)	-
Draw from Growth Reserve Fund	(\$183)	\$0	(\$183)	-
Draw from Development Charges – Fire Services	(\$128)	\$0	(\$128)	-
Draw from Development Charges - Operations	(\$326)	\$0	(\$326)	-
Draw from Development Charges – Parks & Recreation	(\$181)	\$0	(\$181)	-
Total Debt Related Transfers	(\$1,596)	\$230	(\$1,366)	3

Total Reserve and Reserve Fund Transfers

(\$ in thousands)	2021 Budget	Budget Change	2022 Budget	Note
Asset Management Reserve Fund Transfers	\$15,787	\$3,580	\$19,367	-
Growth Reserve Fund Transfers	\$8,485	\$1,700	\$10,185	-
Program Reserve/Reserve Fund Transfers	\$99	\$1,681	\$1,780	-
Stabilization Reserve/Reserve Fund Transfers	\$874	(\$1,015)	(\$141)	-
One-time Reserve Transfers	(\$280)	\$604	\$324	-
Debt Related Transfers	(\$1,596)	\$230	(\$1,366)	-

(\$ in thousands)	2021 Budget	Budget Change	2022 Budget	Note
Total Reserve and Reserve Fund Transfers	\$23,369	\$6,780	\$30,149	-

Numbers may not add due to rounding

Notes:

1 - Estimated \$60 thousand in funds raised from the Mayor's Annual Golf Tournament and \$50 thousand 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. 2022 amount is forecasted at (\$40 thousand).

2 - Contribution to the Building Permit Reserve Fund is budgeted for \$705 thousand. After draws for operations and for planned capital purchases, the 2022 year end forecasted balance of the reserve fund is \$9,800 thousand.

3- Relates to debt payments.

Town of Whitby Debt Payments

(\$ in thousands)	2021 Budget	Budget Change	2022 Budget Request
Whitby Football Club Contributions	\$0	(\$248)	(\$569)
Reserve and Reserve Fund Transfers	(\$1,675)	\$309	(\$1,366)
Total Revenues	(\$1,675)	\$61	(\$1,935)
Debt Charges:	.	.	.
Whitby Public Library	\$788	(\$309)	\$479
Marina Piers 5&7	\$37	\$0	\$37
Soccer Dome and Turf	\$569	\$0	\$569
Operations Centre Expansion	\$423	\$0	\$423
400 Centre St	\$103	\$0	\$103
Land Acquisition- Operations Satellite, Fire Hall & Training Complex	\$292	\$0	\$292

(\$ in thousands)	2021 Budget	Budget Change	2022 Budget Request
Marina Pier 4	\$32	\$0	\$32
Total Expenditures	\$2,244	(\$309)	\$1,935
Total Debt Payment	\$569	(\$248)	\$0

4 –A one-time contribution to the LTFR equal to net one time savings in the 2022 budget of \$360 thousand.

5 – Transfers to Asset Management Reserve Fund are comprised of the reversal of prior years' one time reduction of \$3,367 thousand plus the Asset Maintenance Envelope amount of \$1,140 thousand less (\$927 thousand) as a one time measure to mitigate the 2022 property tax increase.

6 - 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.

Total Corporate Reserve and Reserve Fund Transfers

(\$ in thousands)	2021 Budget	Budget Change	2022 Budget Request
Draws from Reserves/Reserve Funds for Debt Payments	(\$1,675)	\$309	(\$1,366)
Other Reserve and Reserve Fund Transfers within Corporate Revenue and Expenses Division	\$25,032	\$4,923	\$29,955
Outside Corporate Revenue and Expenses Division	\$12	\$1,548	\$1,560
Total Corporate Reserve and Reserve Fund Transfers	\$23,369	\$6,780	\$30,149

Reserve and Reserve Fund Transfers

Comparison of Budget to Year End Forecast for Prior Years

Asset Management Reserve Fund Transfers

(\$ in Thousands)	2021 Interfund Transfer*	Projection Budgeted Transfers**	2021 Year End Projection ***	2021 Budget
Receipts due to Canada Community Building Reserve Fund	(\$3,914)	(\$4,071)	(\$7,986)	(\$4,071)
Contributions to Asset Management Reserve Fund	\$4,070	\$23,225	\$27,295	\$19,858
Total Asset Management Reserve Fund Transfers	\$156	\$19,153	\$19,309	\$15,787

Growth Reserve Fund Transfers

(\$ in Thousands)	2021 Interfund Transfer*	Projection Budgeted Transfers**	2021 Year End Projection ***	2021 Budget
Contribution to Growth Reserve Fund	\$23	\$8,874	\$8,897	\$8,485
Total Growth Reserve Transfers	\$23	\$8,874	\$8,897	\$8,485

Program Reserve/Reserve Fund Transfers

(\$ in Thousands)	2021 Interfund Transfer*	Projection Budgeted Transfers**	2021 Year End Projection ***	2021 Budget
Draw from Reserves	\$0	(\$150)	(\$150)	(\$150)
Draw from Building Reserve Fund	\$0	\$0	\$0	(\$899)
Contribution to Election Reserve	\$0	\$107	\$107	\$107
Contribution to Mayor Community Development Reserve	\$0	\$110	\$110	\$110

(\$ in Thousands)	2021 Interfund Transfer*	Projection Budgeted Transfers**	2021 Year End Projection ***	2021 Budget
Contribution to Town Property Reserve Fund	\$23	\$0	\$23	\$0
Contribution to Parking Reserve Fund	\$0	\$295	\$295	\$204
Contribution to Marina Reserve Fund	\$0	\$320	\$320	\$169
Contribution to Building Permit Reserve Fund	\$0	\$6,223	\$6,223	\$0
Contribution to Harbour Maintenance Reserve	\$13	\$0	\$13	\$0
Contribution to Façade Grant Reserve	\$0	\$0	\$0	\$0
Contribution to Dedication Reserve	\$0	\$0	\$0	\$0
Contribution to Road Infrastructure Repair Reserve	\$0	\$300	\$300	\$300
Contribution to Whitby Soccer Dome Reserve Fund	\$36	\$0	\$36	\$0
Contribution to Whitby Public Library Reserve	\$0	\$0	\$0	\$0
Contribution to Tree Planting Reserve	\$2	\$0	\$2	\$0
Contribution to Gravel Pit Rehabilitation Reserve	\$0	\$4	\$4	\$0
Contribution to Arena Reserve	\$0	\$495	\$495	\$258
Total Program Reserve/Reserve Fund Transfers	\$74	\$7,704	\$7,778	\$97

Stabilization Reserve/Reserve Fund Transfers

(\$ in Thousands)	2021 Interfund Transfer*	Projection Budgeted Transfers**	2021 Year End Projection ***	2021 Budget
Draw from Insurance Reserve Fund	\$0	(\$26)	(\$26)	(\$26)
Contribution to Tax Rate Stabilization Reserve	\$0	\$900	\$900	\$900
Total Stabilization Reserve/Reserve Fund Transfers	\$0	\$874	\$874	\$874

One-Time Reserve Transfers

(\$ in Thousands)	2021 Interfund Transfer*	Projection Budgeted Transfers**	2021 Year End Projection ***	2021 Budget
Draw from Long Term Finance Reserve (LTFR)	(\$611)	(\$79)	(\$689)	(\$648)
Contribution to Long Term Finance Reserve (LTFR)	\$27	\$494	\$521	\$368
Total One-time Reserve Transfers	(\$583)	\$415	(\$168)	(\$280)

Development Charge Reserve Fund Transfers

(\$ in Thousands)	2021 Interfund Transfer*	Projection Budgeted Transfers**	2021 Year End Projection ***	2021 Budget
Draw from Development Charges Roads & Related Town Wide Infrastructure	\$0	(\$40)	(\$40)	\$0
Contribution to Development Charges – Fire Services	\$41	\$0	\$41	\$0

(\$ in Thousands)	2021 Interfund Transfer*	Projection Budgeted Transfers**	2021 Year End Projection ***	2021 Budget
Contribution to Development Charges – Stormwater Management	\$33	\$0	\$33	\$0
Contribution to Development Charges – Roads Related Town Wide Infrastructure	\$356	\$0	\$356	\$0
Contribution to Development Charges – General Government	\$44	\$0	\$44	\$0
Contribution to Development Charges – Operations	\$29	\$0	\$29	\$0
Contribution to Development Charges – Non Administrative Facility	\$7	\$0	\$7	\$0
Contribution to Development Charges – By-law Enforcement	\$3	\$0	\$3	\$0
Contribution to Development Charges Roads & Related – Alternate Route	\$107	\$0	\$107	\$0
Contribution to Development Charges – Parking	\$5	\$0	\$5	\$0
Total Development Charge Transfers	\$626	(\$40)	\$586	\$0

Debt Related Transfers

(\$ in Thousands)	2021 Interfund Transfer*	Projection Budgeted Transfers**	2021 Year End Projection ***	2021 Budget
Draw from Marina Reserve Fund	\$0	(\$69)	(\$69)	(\$69)
Draw from Library-2012 Development Charges	\$0	(\$709)	(\$709)	(\$709)
Draw from Development Charges Fire Services	\$0	(\$128)	(\$128)	(\$128)

(\$ in Thousands)	2021 Interfund Transfer*	Projection Budgeted Transfers**	2021 Year End Projection ***	2021 Budget
Draw from Development Charges Operations	\$0	(\$326)	(\$326)	(\$326)
Draw from Development Charges Parks & Recreation	\$0	(\$181)	(\$181)	(\$181)
Draw from Growth Reserve Fund	\$0	(\$183)	(\$183)	(\$183)
Total Debt Related Transfers	\$0	(\$1,596)	(\$1,596)	(\$1,596)

Interfund Transfers

(\$ in Thousands)	2021 Interfund Transfer*	Projection Budgeted Transfers**	2021 Year End Projection ***	2021 Budget
Draw from Reserve Fund	\$0	\$0	\$0	\$0
Receipts due to Reserve Funds	(\$252)	\$0	(\$252)	\$0
Receipts due to Reserves	(\$49)	\$0	(\$49)	\$0
Contributions to Reserve Funds	\$5	\$0	\$5	\$0
Total Interfund Transfers	(\$296)	\$0	(\$296)	\$0

Total Reserve and Reserve Fund Transfers

(\$ in Thousands)	2021 Interfund Transfer*	Projection Budgeted Transfers**	2021 Year End Projection ***	2021 Budget
Asset Management Reserve Fund Transfers	\$156	\$19,153	\$19,309	\$15,787
Growth Reserve Transfers	\$23	\$8,874	\$8,897	\$8,485
Program Reserve/Reserve Fund Transfers	\$74	\$7,704	\$7,778	\$97
Stabilization Reserve/Reserve Fund Transfers	\$0	\$874	\$874	\$874
One-time Reserve Transfers	(\$583)	\$415	(\$168)	(\$280)

(\$ in Thousands)	2021 Interfund Transfer*	Projection Budgeted Transfers**	2021 Year End Projection ***	2021 Budget
Development Charges Transfers	\$626	(\$40)	\$586	\$0
Debt Related Transfers	\$0	(\$1,596)	(\$1,596)	(\$1,596)
Interfund Transfers	(\$296)	\$0	(\$296)	\$0
Total Reserve and Reserve Fund Transfers	\$0	\$35,384	\$35,384	\$23,367

Numbers may not add due to rounding

* 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 Reserves and Reserve Fund Balances

The estimated 2022 year end reserve and reserve fund balances below are based on the 2021 year-end reserve and reserve fund balances (net of approved budget expenditures) included in Council Report FS 62-21. At the time of preparation, the 2021 fiscal year end process was in progress and the 2021 year end balances have been estimated.

Amounts below are in thousands of dollars.

Asset Management Reserves	Forecasted Opening Balance	2022 Receipts	2022 Draws	Est 2022 Year End Balance
Asset Management	\$30,895	\$19,985	(\$20,062)	\$30,818
Canada Community Building	\$16,153	\$4,395	(\$2,215)	\$18,332
Total	\$47,048	\$24,379	(\$22,277)	\$49,150

Growth Reserves	Forecasted Opening Balance	2022 Receipts	2022 Draws	Est 2022 Year End Balance
Growth	\$34,173	\$10,868	(\$13,110)	\$31,930

Development Charges	Forecasted Opening Balance	2022 Receipts	2022 Draws	Est 2022 Year End Balance
By-Law Enforcement (1)	(\$285)	\$54	(\$45)	(\$275)
Fire Services	\$2,832	\$1,108	(\$612)	\$3,328
Development Related Studies	\$2,859	\$389	(\$96)	\$3,152
Library	\$687	\$1,108	(\$872)	\$922
Non Administrative Facilities	\$128	\$3	\$0	\$131
Operations	\$2,241	\$1,080	(\$841)	\$2,480
Parking	\$66	\$1	\$0	\$67
Parks & Recreation	\$45,836	\$8,748	(\$6,254)	\$48,330
Roads & Related - Alternate Route	\$14,090	\$4,568	\$0	\$18,657
Roads & Related - Townwide Infrastructure	\$38,833	\$32,137	(\$27,213)	\$43,757

Development Charges	Forecasted Opening Balance	2022 Receipts	2022 Draws	Est 2022 Year End Balance
Stormwater Management (1)	(\$1,381)	\$900	(\$412)	(\$892)
Waste Management	\$745	\$117	\$0	\$861
Total	\$106,651	\$50,211	(\$36,345)	\$120,517

(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.

Program Reserves	Forecasted Opening Balance	2022 Receipts	2022 Draws	Est 2022 Year End Balance
Arena	\$1,721	\$475	(\$77)	\$2,119
Building Permit	\$9,437	\$894	(\$530)	\$9,800
Corporate Development	\$1,042	\$0	(\$276)	\$766
Dedications	\$0	\$0	\$0	\$0
Employee Related Benefits	\$1,043	\$21	\$0	\$1,064
Environmental Guide	\$24	\$0	\$0	\$24
Façade Grant	\$0	\$75	(\$75)	\$0
Future Specified – Sub Division Contributions	\$10,466	\$209	(\$123)	\$10,552
Gravel Pit Rehab	\$91	\$4	\$0	\$95
Groveside Burial Options	\$141	\$3	\$0	\$144
Groveside Equipment	\$87	\$2	\$0	\$88
Groveside Future Development	\$8	\$0	\$0	\$8
Harbour Maintenance	\$10	\$10	(\$10)	\$10
Information Technology	\$0	\$0	\$0	\$0
Lynde Shores	\$154	\$3	\$0	\$158
Marina	\$746	\$282	(\$307)	\$721
Mayor’s Community Development	\$90	\$110	(\$110)	\$90
Municipal Election	\$340	\$109	(\$449)	\$0
Parking	\$4,173	\$410	(\$571)	\$4,012

Program Reserves	Forecasted Opening Balance	2022 Receipts	2022 Draws	Est 2022 Year End Balance
Parks Cash in Lieu	\$1,838	\$767	\$0	\$2,605
Performing Arts Community Development Fund	\$122	\$0	(\$40)	\$82
Road Infrastructure Repair	\$704	\$300	(\$454)	\$550
Roadwatch	\$19	\$0	\$0	\$19
Seniors Centre Transportation	\$81	\$2	\$0	\$83
Seniors Committee	\$53	\$1	\$0	\$54
Tree Planting	\$519	\$0	\$0	\$519
Town Property	\$4,265	\$85	\$0	\$4,350
Whitby Library Fundraising	\$18	\$0	\$0	\$19
Whitby Public Library	\$200	\$0	\$0	\$200
Whitby Soccer Dome	\$322	\$42	\$0	\$365
Whitby Station Gallery	\$30	\$0	\$0	\$30
Total	\$37,745	\$3,804	(\$3,023)	\$38,526

Stabilization Reserves	Forecasted Opening Balance	2022 Receipts	2022 Draws	Est 2022 Year End Balance
Bad Debt Allowance	\$327	\$0	\$0	\$327
Contingencies	\$4,828	\$0	\$0	\$4,828
Insurance	\$1,324	\$26	(\$26)	\$1,324
Tax Rate Stabilization	\$634	\$0	\$0	\$634
Winter Control	\$1,432	\$0	\$0	\$1,432
Working Funds	\$1,008	\$0	\$0	\$1,008
WSIB / NEER	\$967	\$19	\$0	\$987
Total (2)	\$10,519	\$46	(\$26)	\$10,539

(2) The estimated 2022 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).

One-Time Reserve	Forecasted Opening Balance	2022 Receipts	2022 Draws	Est 2022 Year End Balance
Long Term Finance	\$2,352	\$1,451	(\$2,006)	\$1,798

All Reserves	Forecasted Opening Balance	2022 Receipts	2022 Draws	Est 2022 Year End Balance
Total	\$238,488	\$90,760	(\$76,787)	\$252,461

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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 and AIG), Municipal Grants to External Agencies and the Town Grant and Rebate Program.

Community Development Funds

Mayor's Community Development Fund (MCDF)

Funds raised from the Mayor's Annual Golf Tournament and Fundraiser Event are used to support lead causes, local community groups 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.

Accessibility Improvement Grant (AIG)

The Accessibility Improvement Grant program (report CMS 07-21) has been finalized in 2021 to utilize a dedicated portion from annual revenue from Transportation Network Companies' licensing fees to provide financial assistance to improve accessibility within Whitby for non-profit community groups, not-for-profit organizations and small businesses.

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.

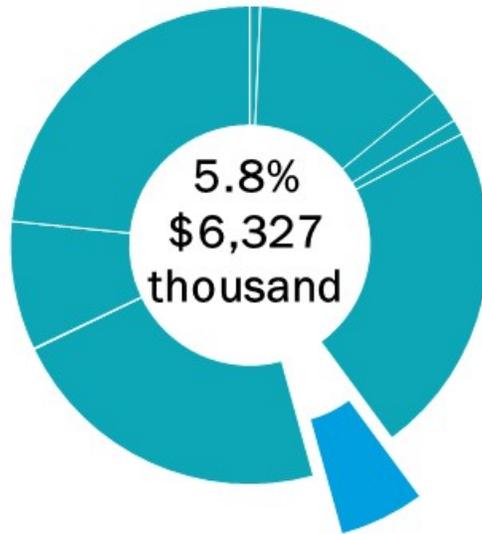
Whitby Arts Inc. (Station Gallery)

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: whitystationgallery.com.

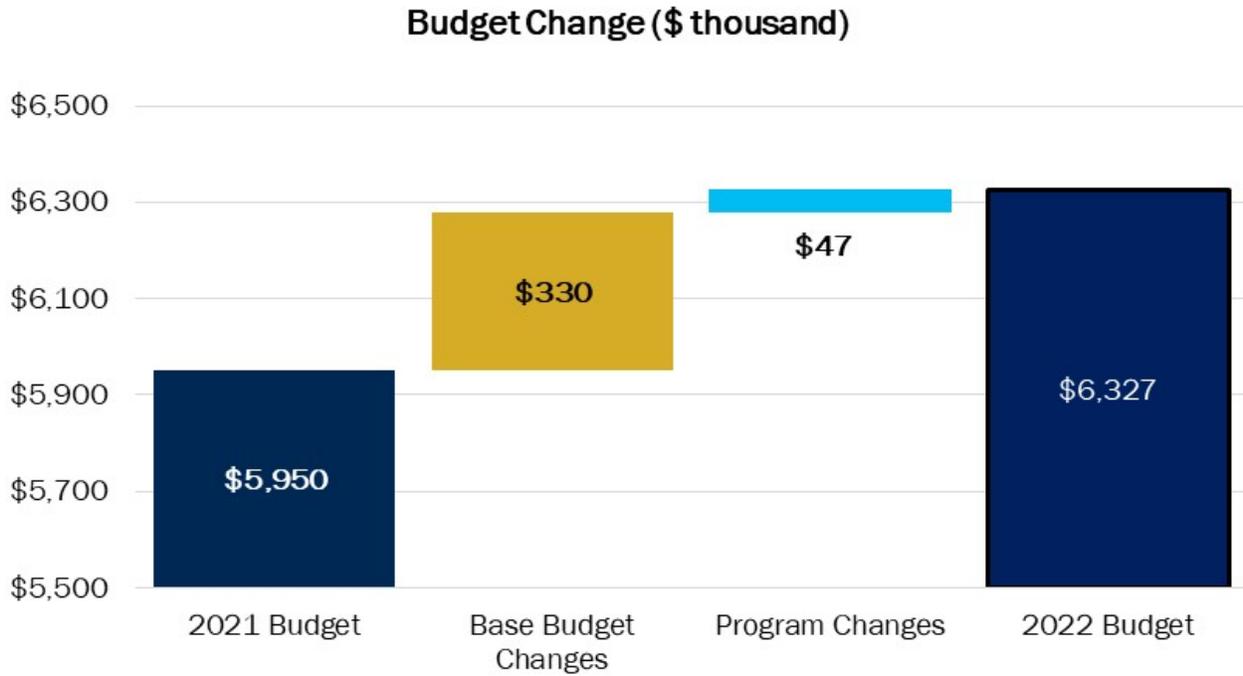
Whitby Public Library

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.

Department as % of Tax Levy

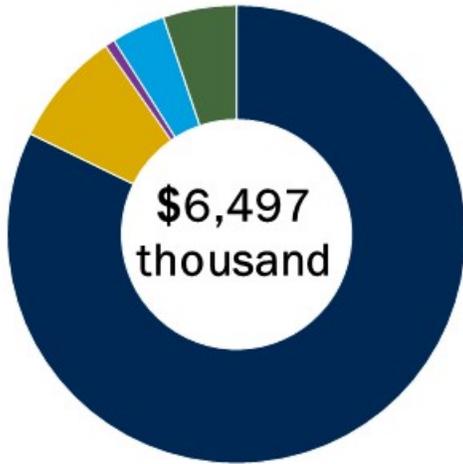


Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Grants	5.8%	\$6,327
Other Departments	94.2%	\$102,538
Total	100.0%	\$108,865



Budget Change	(\$ in thousands)
2021 Budget	\$5,950
Add: 2022 Base Budget Changes	\$330
Add: 2022 Program Changes	\$47
Total 2022 Budget	\$6,327

Expenditures



- Library \$5,343
- Station Gallery \$526
- Groveside Cemetery \$46
- Municipal Grants \$246
- Town Grant Program \$336

Revenue



- Program Revenues, Fees and Fines \$20
- Mayor's Community Development \$110
- Performing Arts Community Development \$40

Operating Budget

Grants

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2022 Budget
	2021 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Fees Program Revenues, Fees and Fines	\$0	\$0	\$0	(\$20)	\$0	(\$20)
Transfers from Reserves & Internal Recoveries	(\$150)	\$0	\$0	\$0	\$0	(\$150)
Total Revenues	(\$150)	\$0	\$0	(\$20)	\$0	(\$170)
Expenditures						
Town Grant Programs	\$287	\$50	\$0	(\$1)	\$0	\$336
Municipal Grants	\$165	\$16	\$0	\$65	\$0	\$246
Groveside Cemetery	\$46	\$0	\$0	\$0	\$0	\$46
Station Gallery	\$533	(\$20)	\$14	\$0	\$0	\$526
Whitby Public Library	\$5,070	\$106	\$164	\$2	\$0	\$5,343
Total Expenditures	\$6,100	\$152	\$177	\$67	\$0	\$6,497
Net Operating Budget	\$5,950	\$152	\$177	\$47	\$0	\$6,327
Grants	\$5,950	\$152	\$177	\$27	\$0	\$6,307
Community Development Grants	\$0	\$0	\$0	\$20	\$0	\$20
Net Operating Budget	\$5,950	\$152	\$177	\$47	\$0	\$6,327

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$329 thousand

Program Changes: \$47 thousand

Growth – \$55 thousand

- Municipal Grants increased due to the Building the Best Campaign per council resolution # 225-21 for \$25 thousand (per year for up to 10 years), plus \$20 thousand for the new Accessibility Improvement Grant (CMS 07-21). (Note the AIG grant is funded from a dedicated portion from annual revenue from Transportation Network Companies' licensing fees recorded in the budget in Legal and Enforcements Services section of the budget).
- Heritage Tax Rebate Program is adding \$5 thousand for properties added in 2021 and an expected increase of \$2 thousand to the Affordable Housing Tax Incentive.
- The Whitby Public Library grant has increased \$3 thousand due to ongoing higher hydro costs at the Rossland Branch resulting from COVID-19.

Non-Recurring – (\$8 thousand)

- In the first year of the Accessibility Improvement Grant program an additional \$20 thousand one-time is planned to be paid out, offset by (\$20 thousand) from previous years' dedicated portion of deferred revenue from Transportation Network Companies' licensing fees.
- The Access Program will be offering 70% of its programs in Q1 of 2022 due to expected lower participation, resulting in a one-time reduction of (\$8 thousand).

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Grants				
Revenues				
Expenditures				
Grants				
Town Grant Programs				
Access Program	\$5	\$50	\$43	\$93
Elderly Pensioners' Tax Grant	\$100	\$100		\$100
Low Income Disabled Tax Grant	\$4	\$4		\$4
Grants to Taxable Charities	\$25	\$41		\$41
Heritage Tax Rebate Program	\$42	\$36	\$5	\$41
Affordable Housing Tax Incent	\$57	\$56	\$2	\$58
Total Town Grant Programs	\$233	\$287	\$50	\$337
Municipal Grants				
Burns Presbyterian Cemetery	\$1	\$1		\$1
JCI Whitby	\$7	\$7		\$7
Waterfront Regeneration Trust	\$3	\$3		\$3
Whitby Brass Band	\$3	\$3	\$16	\$19
Brooklin Horticultural Society	\$3	\$3		\$3
Municipal Grants			\$25	\$25
Total Municipal Grants	\$17	\$17	\$41	\$58
Groveside Cemetery	\$71	\$46		\$46
Station Gallery	\$533	\$533	(\$7)	\$526
Whitby Public Library	\$5,070	\$5,070	\$273	\$5,343
Total Grants	\$5,924	\$5,953	\$357	\$6,310
Total Expenditures	\$5,924	\$5,953	\$357	\$6,310
Net Operating Budget	\$5,924	\$5,953	\$357	\$6,310
Community Development Grants				
Revenues				
Program Revenues, Fees and Fines			(\$20)	(\$20)
Transfers from Reserves & Internal Recoveries	(\$150)	(\$150)		(\$150)
Total Revenues	(\$150)	(\$150)	(\$20)	(\$170)
Expenditures				
Grants	\$150	\$150	\$40	\$190
Total Expenditures	\$150	\$150	\$40	\$190
Net Operating Budget	\$150	\$150	\$20	\$20

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Total Grants	\$5,924	\$5,953	\$377	\$6,330

Fire and Emergency Services

Department Overview

Whitby Fire and Emergency Services (WFES) responds to various emergency incidents comprising 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 fire safe and in compliance with the Ontario Fire Code and other applicable legislation as well as 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 creating a culture of community safety through public education programs.

Programs include:

- Junior Fire fighter community summer program (45 consecutive years)
- 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
- On-line fire safety classes and education programs
- It Happened on Your Street
- Distracted Driving education for high school students
- Participation in Community Events (Pre-Covid)
- Various live fire and life safety presentations
- Ever Alert – smoke alarm/carbon monoxide detector program

WFES provides technical services to the public to ensure buildings are maintained in a fire safe condition.

Services include:

- Conducting in excess of 1000 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, which continue to increase in frequency and complexity, for new buildings to ensure compliance with the Ontario Building Code
- Conducting 100's of on-site inspections, which continue to increase in frequency and complexity, for new buildings to ensure compliance with the Ontario Building Code
- Delivering technical training, and hands-on fire extinguisher training to community groups
- Performing on site reviews and issuing permits for outdoor fires and fireworks displays
- Conduct planning application reviews, in 2021 we have conducted 129 of them
- Increased number of plans examinations which in turn creates more requirements for inspections

Professional Development and Training

WFES personnel receive in excess of 30,000 hours annually in state of the art technical training to ensure they provide the highest possible 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
- Elevator Rescue
- Slope Rescue

- Remote Rescue utilizing an Off-road vehicle
- Emergency Management

Operations

WFES has five fire stations with 6 fully staffed fire apparatus responding to a growing number of incidents each 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

Through the delivery of safety, prevention and education initiatives, WFES strives to proactively protect the community by decreasing the number of fires that occur each year and reduce the level of suffering at other emergencies. Through leading edge training and professional development programs, WFES equips personnel with modern fire ground tools and techniques to limit fire loss, and reduce the overall negative impact on our residents and the local economy.

2020 Community Survey

84% of respondents feel that they are getting good or very good value for their tax dollars. One of the core strategic goals of WFES is to maximize the use of every resource to provide the best possible service to the public. This includes a continual assessment of how we work, to ensure that we are in a perpetual state of improved effectiveness and efficiency.

Of the 80% of respondents who were likely to recommend Whitby as a place to live, they are most likely to point to it being safe as their top reason for this recommendation. WFES prides itself of continuing to strive for service quality improvements. Many of our 2021 work plans have been selected with this strategic goal in mind.

Respondents indicated that their primary way of accessing information from the Town is over social media, twice as much as the next closest source. WFES has placed a growing focus on its social media platform as the principal method of communicating with the public. We experience a steady growth in followers, increasing reach and effectiveness of this platform.

2021 Accomplishments by Business Plan Theme

Community Safety and Transportation

Name of Project	Description
Refine service delivery model to match community needs	Increase our level of service delivery with regards to auto extrication to cover incidents involving larger vehicles and slope rescue for incidents that are on a low slope environment.
Implement new Regional Training Center agreement with Ontario Fire College (2020)	In 2021, with the agreement signed, Regional Training Center (RTC) courses were delivered for the first time with additional courses scheduled for 2022.

2022 Work Plans by Business Plan Theme and Current Status

Community Building

Name of Project	Description	% Completed
Diversity and Inclusion	Ensure programs, plans, and recruitment efforts are geared to an increasingly ethnically and culturally diverse community. Due to Covid, progress with this was delayed in 2021 as restrictions prevented much of the in-person efforts from occurring. There are plans to move forward in 2022 after restrictions are eased to allow for in-person interactions.	40%

Community Safety and Transportation

Name of Project	Description	% Completed
Fire Training Facility	Provide the ability for practical training for Firefighters to develop and refine their skills related to firefighting, Incident Command, Firefighter Survival and various other disciplines through live fire training.	10%
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. In 2021, we established a safe driver program to be delivered to teenage drivers (texting and driving simulator). Covid restrictions prevented in school practical courses from being delivered and this will be a project for 2022 when in-school presentations resume.	30%
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.	10%
Promote wellness and fitness	Coordinate the delivery of the full 7 hour course and/or family course to all WFES personnel.	0%
Promote wellness and fitness	Pursue the creation of a Combat Challenge Team to continue to support and encourage fitness within Department.	10%

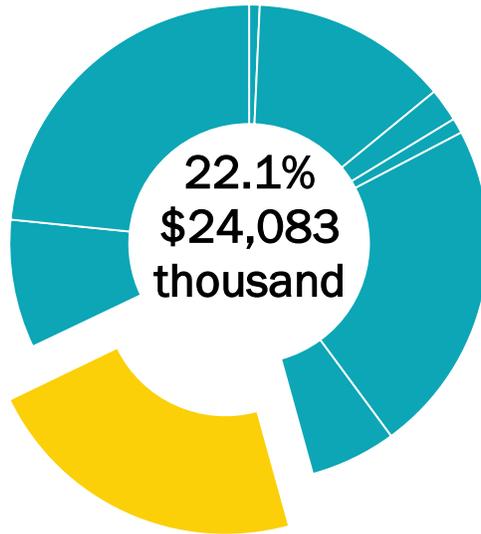
Community Engagement and Communication

Name of Project	Description	% Completed
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. In 2021, expanded our social media platform for WFES message delivery. Planned for 2022 is working to complete how this program will remain effective going forward.	90%
Improve inter-agency relationships	Coordinate interagency EMS/OPP training scenarios.	0%
Improve inter-agency relationships	Coordinate interagency EMS/DRP-Marine training scenarios.	0%

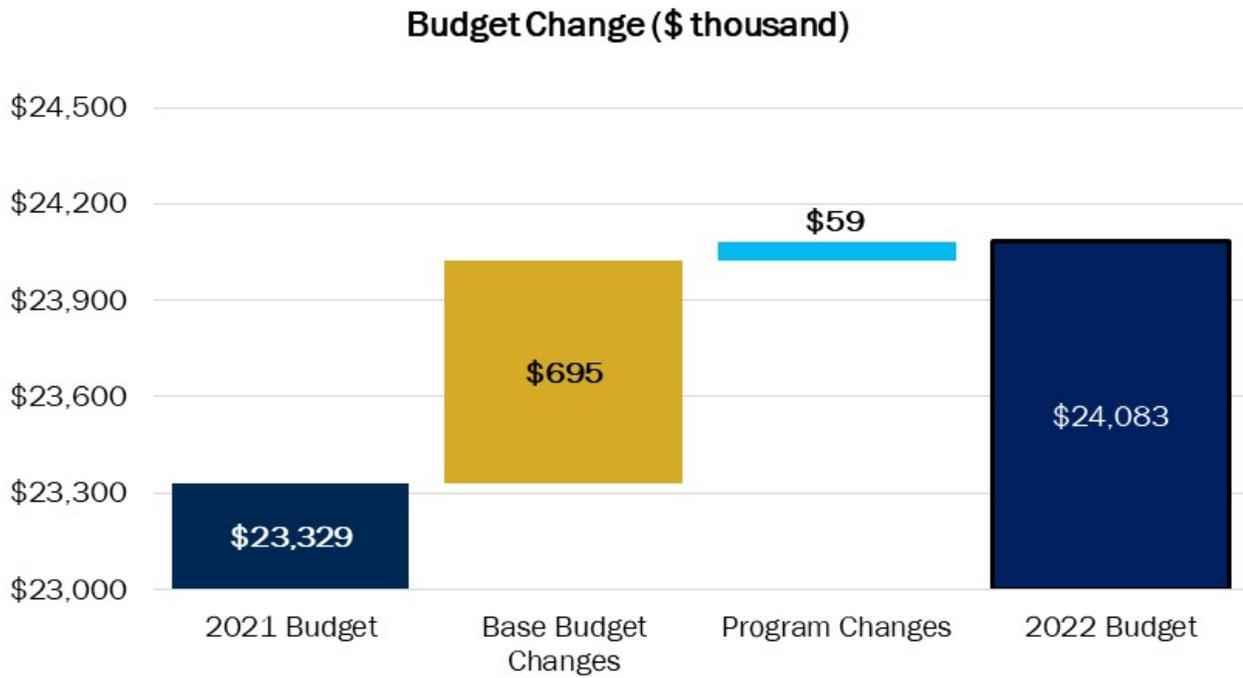
Effective Government

Name of Project	Description	% Completed
Improve asset valuations and related costs	Improve apparatus valuations/tracking and produce semi-annual reports (downtime, costs, reliability, etc.).	15%
Improve daily equipment tracking	Introduce trial barcoding and scanning on a portion of WFES equipment.	20%
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. The review of information flow was completed in 2021 with efficiencies found. For 2022, the focus will be to complete the mapping process and have these implemented in to our daily work procedures.	90%

Department as % of Tax Levy

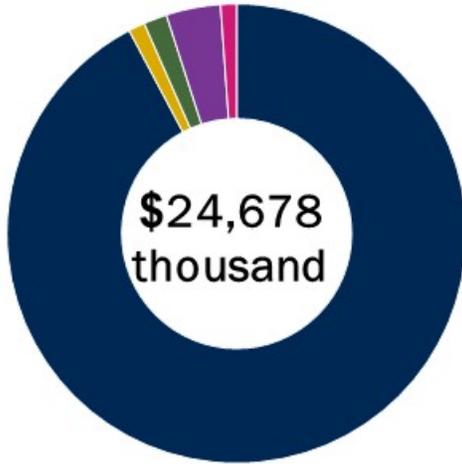


Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Fire and Emergency Services	22.1%	\$24,083
Other Departments	77.9%	\$84,782
Total	100.0%	\$108,865



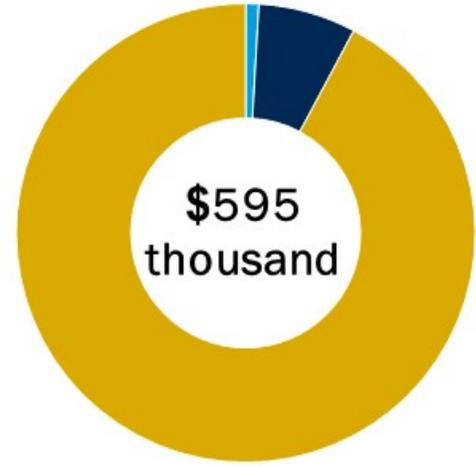
Budget Change	(\$ in thousands)
2021 Budget	\$23,329
Add: 2022 Base Budget Changes	\$695
Add: 2022 Program Changes	\$59
Total 2022 Budget	\$24,083

Expenditure



- Salaries, Wages & Benefits \$22,765
- Building Related Costs & Utilities \$286
- Vehicle & Equipment Maintenance and Fuel \$406
- Purchased Services and Supplies \$945
- Administrative Costs \$277

Revenue



- Grants \$5
- Program Revenues, Fees and Fines \$41
- Miscellaneous Revenue & External Recoveries \$549

Operating Budget

Fire and Emergency Services

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2022 Budget
	2021 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Grants	\$0	(\$5)	\$0	\$0	\$0	(\$5)
Program Revenues, Fees and Fines	\$0	(\$41)	\$0	\$0	\$0	(\$41)
Miscellaneous Revenue & External Recoveries	(\$538)	\$283	(\$11)	(\$283)	\$0	(\$549)
Total Revenues	(\$538)	\$237	(\$11)	(\$283)	\$0	(\$595)
Expenditures						
Salaries, Wages & Benefits	\$22,018	(\$352)	\$772	\$328	\$0	\$22,765
Building Related Costs & Utilities	\$286	\$0	\$0	\$1	\$0	\$286
Vehicle & Equipment Maintenance and Fuel	\$392	\$0	\$10	\$4	\$0	\$406
Purchased Services and Supplies	\$923	\$5	\$8	\$10	\$0	\$945
Administrative Costs	\$249	(\$3)	\$31	\$0	\$0	\$277
Total Expenditures	\$23,868	(\$350)	\$821	\$343	\$0	\$24,679
Net Operating Budget	\$23,330	(\$113)	\$810	\$60	\$0	\$24,084
Fire Administration	\$1,237	\$19	\$2	\$2	\$0	\$1,261
Fire Operations	\$18,785	(\$180)	\$663	\$45	\$0	\$19,313
Fire Professional Development and Training	\$610	(\$10)	\$38	\$6	\$0	\$644
Fire Risk Management and Education	\$818	\$69	\$76	\$0	\$0	\$963
Fire Asset Management	\$1,878	(\$12)	\$28	\$8	\$0	\$1,903
Net Operating Budget	\$23,328	(\$114)	\$807	\$61	\$0	\$24,084

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$697 thousand

Program Changes: \$60 thousand

Service – \$10 thousand

- Miscellaneous fees for motor vehicle lookups associated with the new cost recovery program for motor vehicle collisions – \$2 thousand
- Increased contracted services for blue bin pickup at the Fire Halls – \$8 thousand

Capital Impact – \$19 thousand

- Operating costs associated with the new fire training complex - \$19 thousand

Non-Recurring – \$31 thousand

- One-time WSIB recovery for four staff on LTD during 2021 – (\$283 thousand)
- One-time additional costs for 3.0 FTE over complement – \$304 thousand
- One-time WPPFA Health Trust Spending for 2 Fire Prevention Officers - \$24 thousand
- One-time savings for operating costs associated with the new fire training complex to reflect an in-service date of October 1, 2022 – (\$14 thousand)

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	
Fire and Emergency Services Total	141.00	1.46	0.00	0.00	

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Fire Administration				
Revenues				
Grants	\$5	\$5	(\$5)	
Program Revenues, Fees and Fines	\$41	\$41	(\$41)	
Miscellaneous Revenue & External Recoveries	(\$200)	(\$245)	(\$9)	(\$254)
Total Revenues	(\$154)	(\$199)	(\$55)	(\$254)
Expenditures				
Salaries, Wages & Benefits	\$1,407	\$1,399	\$52	\$1,451
Building Related Costs & Utilities	\$80			
Purchased Services and Supplies	\$8	\$8	\$7	\$15
Administrative Costs	\$32	\$29	\$20	\$49
Total Expenditures	\$1,527	\$1,436	\$79	\$1,515
Net Operating Budget	\$1,373	\$1,237	\$24	\$1,261
Fire Operations				
Revenues				
Program Revenues, Fees and Fines	(\$5)			
Miscellaneous Revenue & External Recoveries	(\$283)	(\$283)		(\$283)
Total Revenues	(\$288)	(\$283)		(\$283)
Expenditures				
Salaries, Wages & Benefits	\$19,599	\$19,059	\$527	\$19,586
Purchased Services and Supplies	\$4	\$3	(\$3)	
Administrative Costs	\$6	\$6	\$4	\$10
Total Expenditures	\$19,609	\$19,068	\$528	\$19,596
Net Operating Budget	\$19,321	\$18,785	\$528	\$19,313
Fire Professional Development and Training				
Revenues				
Grants	(\$16)			
Total Revenues	(\$16)			
Expenditures				
Salaries, Wages & Benefits	\$501	\$501	\$18	\$519
Building Related Costs & Utilities	\$19	\$3	\$1	\$4
Vehicle & Equipment Maintenance and Fuel			\$4	\$4
Purchased Services and Supplies			\$1	\$1
Administrative Costs	\$116	\$106	\$10	\$116
Total Expenditures	\$636	\$610	\$34	\$644
Net Operating Budget	\$620	\$610	\$34	\$644

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Fire Risk Management and Education				
Revenues				
Grants	(\$25)	(\$5)		(\$5)
Program Revenues, Fees and Fines	(\$41)	(\$41)		(\$41)
Miscellaneous Revenue & External Recoveries	(\$10)	(\$10)	(\$2)	(\$12)
Total Revenues	<u>(\$76)</u>	<u>(\$56)</u>	<u>(\$2)</u>	<u>(\$58)</u>
Expenditures				
Salaries, Wages & Benefits	\$639	\$837	\$147	\$984
Building Related Costs & Utilities	\$20			
Purchased Services and Supplies	\$6	\$6		\$6
Administrative Costs	\$31	\$31		\$31
Total Expenditures	<u>\$696</u>	<u>\$874</u>	<u>\$147</u>	<u>\$1,021</u>
Net Operating Budget	<u>\$620</u>	<u>\$818</u>	<u>\$145</u>	<u>\$963</u>
Fire Asset Management				
Revenues				
Expenditures				
Salaries, Wages & Benefits	\$203	\$222	\$3	\$225
Building Related Costs & Utilities	\$256	\$282		\$282
Vehicle & Equipment Maintenance and Fuel	\$358	\$392	\$10	\$402
Purchased Services and Supplies	\$921	\$906	\$18	\$924
Administrative Costs	\$93	\$76	(\$6)	\$70
Total Expenditures	<u>\$1,831</u>	<u>\$1,878</u>	<u>\$25</u>	<u>\$1,903</u>
Net Operating Budget	<u>\$1,831</u>	<u>\$1,878</u>	<u>\$25</u>	<u>\$1,903</u>
Total Fire & Emergency Services	<u>\$23,765</u>	<u>\$23,328</u>	<u>\$756</u>	<u>\$24,084</u>

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 (HWAC).

Key Services

Development Control, Design and Technical Services

The review and processing of development applications, including plans of subdivision, plans of condominium, zoning amendments, site plans, part lot control, and land division comments in accordance with the Planning Act. The preparation of development agreements and the securing of all conditions of approval. The review and processing of sign by-law variances. The preparation and review of urban design guidelines, and architectural review. The preparation and implementation of landscape guidelines for subdivision and site plan applications.

Policy and Heritage Planning

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.

Planning Administration, Zoning and Regulation

Zoning By-law maintenance, administration and special studies. Property and application data management and mapping. Committee of Adjustment (minor variance applications). Mapping, technical services and Clerical services.

Building Services

Enforcing Ontario Building Code requirements, as mandated under the Building Code Act. Processing building permit applications. Issuing building permits. Performing building inspections. Ensuring all buildings conform to the Ontario Building Code, including 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.

2020 Community Survey

Recommending Whitby as a place to live – positive responses related to liveability, transportation linkages, and access to parks and greenspaces relate to the planned land use structure of the Town as is detailed in the Town’s Official Plan and Zoning By-law documents.

Not recommending Whitby as a place to live – negative responses related to “too much housing construction” and “urban sprawl, too much growth” relate to the planned structure of the Town, again through the Town’s Official Plan and Zoning By-laws primarily, in response to our legislated responsibility to accommodate Whitby’s share of growth in population and employment in the Greater Toronto and Hamilton Area (GTHA) and Durham Region. The future growth in population and employment is planned to be accommodated in an efficient and transit supportive manner, while protecting existing stable neighbourhoods, environmentally sensitive areas and greenspaces.

Priorities for the Town – responses related to “manageable growth and intensification” and “revitalization of the downtowns” are key components of the Town’s Official Plan policies and are issues to be addressed through on-going projects in 2021, including the update to the Downtown Whitby Secondary Plan.

2021 Accomplishments by Business Plan Theme

Community Building

Name of Project	Description
Order to Comply Process	Developed standard operating procedure for issuance of Orders To Comply.

2022 Work Plans by Business Plan Theme and Current Status

Community Building

Name of Project	Description	% Completed
Architectural Review Guidelines - Town wide	<p>Preparation of Town-wide Architectural Review Guidelines.</p> <p>Due to increased development pressures and core duties, work was not advanced in 2021. It is anticipated that there will be an additional 15% of work completed in 2022 to advance the project, while meeting continued development pressures.</p>	15%
Brooklin Zoning By-law	<p>Prepare new Zoning By-law provisions for urban expansion areas in Brooklin.</p> <p>In 2021, the Town - with some input from the Brooklin Landowners Group - prepared a draft Zoning By-law for review. The draft by-law is in the circulation phase and will be brought forward to a Public Meeting in Q1 of 2022.</p>	75%

Name of Project	Description	% Completed
Comprehensive Zoning By-law	<p>Review and Update existing Town Zoning By-laws. The project was initiated in 2020 with the engagement of a consultant and initiation of Phase 1 (Background Investigation).</p> <p>In 2021, all of the Phase 1 tasks related to the background investigation have been completed, and we are now proceeding through Phase 2 of the project. Public engagement regarding the project commenced in Q2 of 2021. This included a survey that was open to the public from April 22 to May 13, and a virtual Community Engagement session that was held on April 28, 2021. Phase 2 (Analysis and Strategic Directions) is on schedule and the majority of the reports have been completed to date. It is anticipated that the outstanding direction reports will be completed by Q2 of 2022.</p> <p>The next major milestone of the Phase 2 work program will entail stakeholder consultation as well as additional public consultation. This is expected to commence in Q2 of 2022.</p>	50%

Name of Project	Description	% Completed
Downtown Whitby Secondary Plan Update	<p>Review and update of the Downtown Whitby Secondary Plan, aims to:</p> <ul style="list-style-type: none"> - guide future population and job growth, land use, and development in Downtown Whitby; - maintain and enhance the area’s unique cultural heritage, economic strengths and sense of place; - support a range of housing options and a mix of uses; - improve access to transit and active transportation options; - enhance public open space, walkability, and the natural environment; and - promote a healthy, vibrant and sustainable downtown core, providing a high quality of life for local residents, businesses, and visitors to the area. <p>The Review and Update of the Downtown Whitby Secondary Plan was initiated in 2020, with the engagement of a consultant. During 2020 and 2021, Phase 1 was completed and included the development of a Background Review and Analysis, and Phase 2 was completed, including the development of two Land Use Concept options. The next major millstone includes Phase 3, which will present a preliminary draft Preferred Concept Plan for further engagement during Q1 of 2022. The final recommended Secondary Plan will be brought forward for a Statutory Public Meeting and Council Consideration as an Official Plan Amendment during Phase 4, targeted for later in 2022.</p>	50%

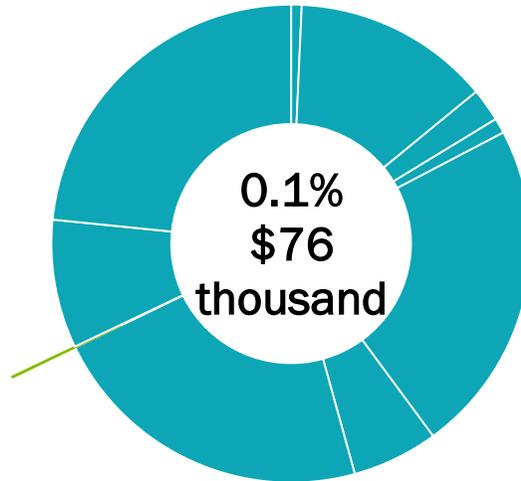
Name of Project	Description	% Completed
Envision Durham	<p>Provide ongoing input and recommendations to Durham Region's Municipal Comprehensive Review (MCR) of the Durham Regional Official Plan exercise, entitled Envision Durham.</p> <p>Staff have been working with Regional staff since 2018 to provide input and preliminary comments on the Region of Durham Municipal Comprehensive Review – Envision Durham. During 2021, staff provided comments on the Land Needs Assessment, Employment Area Conversion Requests, Protected Major Transit Station Area policies, and policy directions for the final Envision Durham Regional Official Plan Amendment (ROPA). The Region is expected to release remaining information, including Settlement Area Boundary Expansions, and the final recommended ROPA, by end of Q2 2022, per the requirements of the Growth Plan for the Greater Golden Horseshoe (2020). Staff will continue to report back to Council on outstanding Envision Durham information and final ROPA as it becomes available.</p>	50%
Mature Neighbourhoods Study	<p>Co-ordinate the Mature Neighbourhood Study as required by the implementation of Interim Control By-laws 7699-20 and 7700-20.</p> <p>In 2021, Town staff created a link to the ICBL's on the Planning Department web page that explained what they are, what they regulate, and how to apply for an exemption. Town staff processed 28 exemption requests during 2021 prior to the by-laws lapsing on December 7, 2021. Town staff also co-ordinated the Mature Neighbourhood Study with SGL consultants that is expected to culminate in recommended changes to planning instruments to assist in protecting the mature neighbourhoods in 2022.</p>	75%

Name of Project	Description	% Completed
OLT - ROPA 128	<p>Resolution of deferred Employment Area lands in Brooklin, currently subject to Durham Regional Official Plan policy 14.13.7.</p> <p>In 2021, Planning and legal services had ongoing discussions with the Region of Durham and party to the appeal, and it was agreed amongst the parties that the matter be considered as part of the Region's ongoing Envision Durham Municipal Comprehensive Review exercise during 2022, or at OLT subsequent to the Region's Envision Durham ROPA.</p>	75%
Review Building By-law	Update Building By Law.	80%
Secondary Plans Review	<p>The review and update of existing Secondary Plans will consider retention/deletion/revision of certain Secondary Plans, as well as minor revisions to certain parent Official Plan policies.</p> <p>In 2021, staff prepared a preliminary draft proposed OPA to be brought forward for Council's consideration, community engagement and public consultation, and adoption in 2022.</p>	30%
Urban Design Guidelines - Town Wide	<p>Preparation of Town-wide Urban Design Guidelines.</p> <p>Due to increased development pressures and core duties, work was not advanced in 2021. It is anticipated that there will be an additional 15% of work completed in 2022 to advance the project, while meeting continued development pressures.</p>	50%

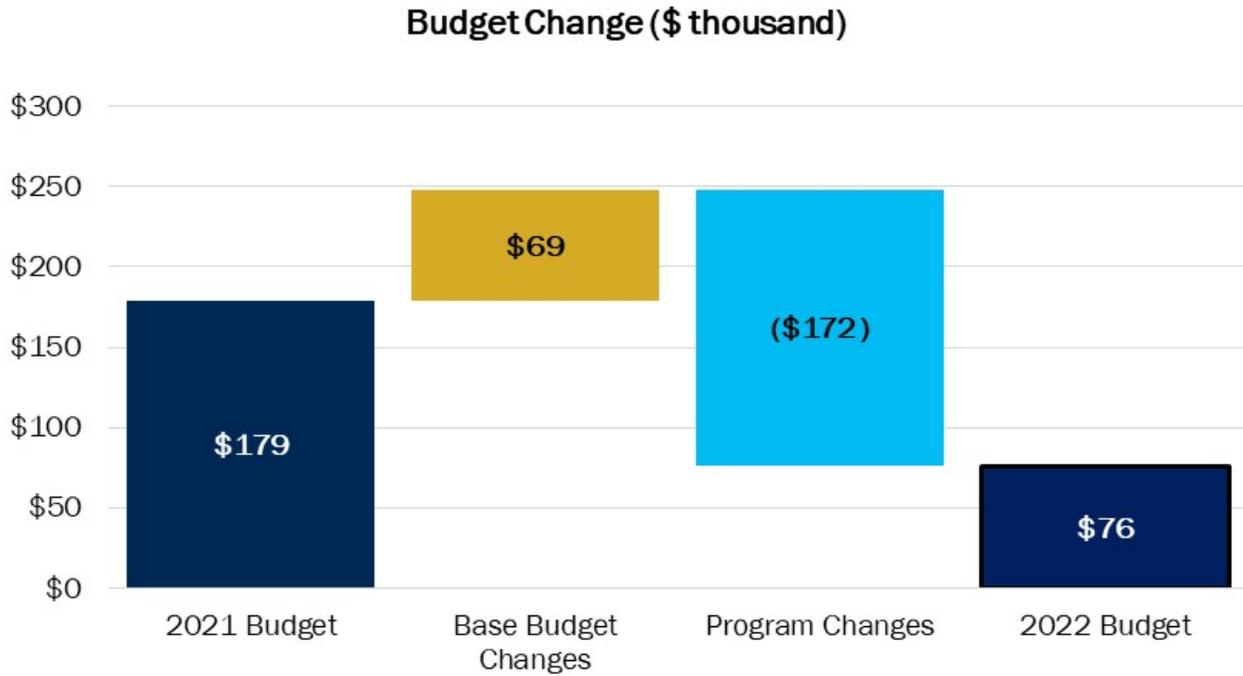
Effective Government

Name of Project	Description	% Completed
Official Plan (Minor Review)	<p>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, and in particular as it relates to conformity with Envision Durham Regional Official Plan Amendment (ROPA). 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.</p> <p>Staff have continued ongoing monitoring of policy development and changes at various levels of government to determine potential implications for the future minor OP Review project to be commenced following Envision Durham in late 2022/early 2023.</p>	5%

Department as % of Tax Levy

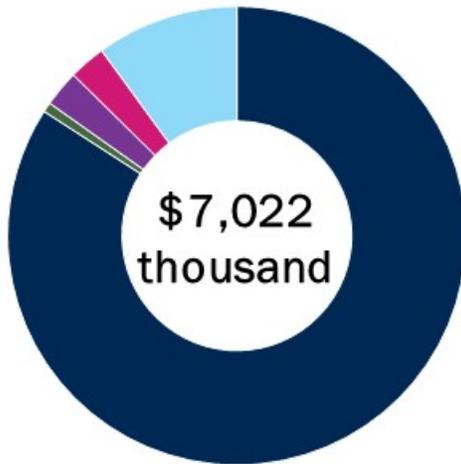


Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Planning and Development	0.1%	\$76
Other Departments	99.9%	\$108,789
Total	100.0%	\$108,865



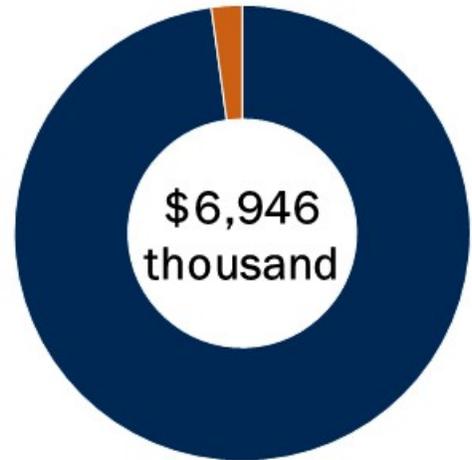
Budget Change	(\$ in thousands)
2021 Budget	\$179
Add: 2022 Base Budget Changes	\$69
Add: 2022 Program Changes	(\$172)
Total 2022 Budget	\$76

Expenditure



- Salaries, Wages & Benefits \$5,906
- Vehicle & Equipment Maintenance and Fuel \$49
- Purchased Services and Supplies \$180
- Administrative Costs \$182
- Transfers to Reserves and Internal Transfers \$705

Revenue



- Program Revenues, Fees and Fines \$6,795
- Transfers from Reserves & Internal Recoveries \$151

Operating Budget

Planning and Development

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2022 Budget
	2021 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Program Revenues, Fees and Fines	(\$4,397)	(\$31)	(\$160)	(\$2,208)	\$0	(\$6,795)
Transfers from Reserves & Internal Recoveries	(\$1,036)	(\$239)	(\$15)	\$1,139	\$0	(\$151)
Total Revenues	(\$5,433)	(\$270)	(\$175)	(\$1,069)	\$0	(\$6,946)
Expenditures						
Salaries, Wages & Benefits	\$5,442	\$222	\$230	\$0	\$12	\$5,906
Vehicle & Equipment Maintenance and Fuel	\$19	\$17	\$4	\$10	\$0	\$49
Purchased Services and Supplies	\$20	\$0	\$0	\$159	\$0	\$180
Administrative Costs	\$131	\$45	\$0	\$5	\$0	\$182
Transfers to Reserves and Internal Transfers	\$0	\$0	(\$6)	\$710	\$0	\$705
Total Expenditures	\$5,612	\$284	\$228	\$884	\$12	\$7,022
Net Operating Budget	\$179	\$15	\$54	(\$184)	\$12	\$76
Planning Administration, Zoning and Regulation	\$1,313	(\$15)	\$74	\$0	\$12	\$1,384
Heritage Whitby	\$3	\$16	\$0	\$0	\$0	\$20
Long Range Planning and Strategic Design	\$633	\$14	\$20	\$0	\$0	\$667
Development Control, Design and Technical Services	(\$595)	\$0	(\$11)	(\$184)	\$0	(\$790)
Building	(\$1,176)	\$0	(\$29)	\$0	\$0	(\$1,205)
Net Operating Budget	\$179	\$15	\$54	(\$184)	\$12	\$76

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$69 thousand

Program Changes: (\$172 thousand)

Growth – \$25 thousand

- Increased requirement for external consulting fees to help with increased development applications – \$25 thousand
- Increase in expected building permits of (\$1,821 thousand) and occupancy permits of (\$153 thousand) due to projected development volumes for 2022
- Required external consulting services to support Building plans review \$10 thousand and increased scanning services and administrative costs as a result of volumes \$23 thousand
- Adjusted transfers to the Building Permit Revenue Reserve Fund (BPRRF) based on increased revenues – \$1,941 thousand

Capital – \$0

- Increased fleet operating costs as a result of additional Building staff vehicles \$14 thousand, offset by reduced transfer to the (BPRRF) (\$14 thousand)

Non-Recurring – (\$209 thousand)

- Increased volume for planning fees as a result of development in Brooklin (\$234 thousand) and one-time requirement for external consulting to help with increased development applications \$25 thousand
- One-time need for consultants to aid Building staff with policy development \$80 thousand; and one-time reduction in vehicle operating costs for Building staff to account for mid-year purchase (\$3 thousand); offset by reduced transfer to the (BPRRF) (\$77 thousand)

Operating Budget Decision Items Included In Recommended Budget - \$12 thousand

Request	FTE	Ongoing Annual Tax Based Impact \$	2022 Tax Based Impact \$	2023 Tax Based Impact \$
12 Principal Planner	1.00	\$150,964	\$12,077	\$138,887
Total Requests	1.00	\$150,964	\$12,077	\$138,887

For details of the above decision items refer to the Decision Items tab

Staff Complement

Planning and Development

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Administration	5.00	0.00	0.00	0.00	1, 2
Zoning & Regulation	7.00	0.00	1.00	0.00	2, 3
Long Range Planning & Heritage	5.00	0.66	0.00	0.00	
Development Control, Design & Technical Services	11.00	0.00	0.00	0.00	
Building Services	21.00	0.31	0.00	0.00	
Planning and Development Total	49.00	0.97	1.00	0.00	

Notes:

FTEs were adjusted to reflect changes throughout the year

- (1) Reallocation of 4.0 FTE positions from Zoning & Regulation to Administration - these positions include 2.0 FTE Planning Clerk II, 1.0 FTE Planning Clerk I and 1.0 FTE Supervisor of Administration
- (2) Reallocation of Manager, Zoning and Regulation position from Administration to Zoning & Regulation

Proposed New Positions

- (3) Includes Decision Item #12 Principal Planner 1.0 FTE (end of Contract for Principal Planner and proposal to make this position permanent)

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Planning Administration				
Revenues				
Program Revenues, Fees and Fines	(\$102)	(\$62)	(\$33)	(\$95)
Transfers from Reserves & Internal Recoveries	(\$136)	(\$136)	(\$15)	(\$151)
Total Revenues	(\$238)	(\$198)	(\$48)	(\$246)
Expenditures				
Salaries, Wages & Benefits	\$1,501	\$1,467	\$102	\$1,569
Administrative Costs	\$37	\$45	\$16	\$61
Total Expenditures	\$1,538	\$1,512	\$118	\$1,630
Net Operating Budget	\$1,300	\$1,313	\$70	\$1,384
Heritage Whitby				
Revenues				
Expenditures				
Salaries, Wages & Benefits	\$16	\$0	\$16	\$16
Purchased Services and Supplies	\$2	\$2	\$1	\$3
Administrative Costs	\$1	\$1	\$0	\$1
Total Expenditures	\$19	\$3	\$17	\$20
Net Operating Budget	\$19	\$3	\$17	\$20
Long Range Planning and Strategic Design				
Revenues				
Expenditures				
Salaries, Wages & Benefits	\$617	\$625	\$33	\$658
Administrative Costs	\$8	\$8	\$1	\$9
Total Expenditures	\$625	\$633	\$34	\$667
Net Operating Budget	\$625	\$633	\$34	\$667
Development Control, Design and Technical Services				
Revenues				
Program Revenues, Fees and Fines	(\$2,091)	(\$1,857)	(\$280)	(\$2,137)
Miscellaneous Revenue & External Recoveries	(\$20)			
Total Revenues	(\$2,111)	(\$1,857)	(\$280)	(\$2,137)
Expenditures				
Salaries, Wages & Benefits	\$1,214	\$1,250	\$34	\$1,284
Purchased Services and Supplies	\$20		\$50	\$50

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Administrative Costs	\$14	\$12	\$1	\$13
Total Expenditures	\$1,248	\$1,262	\$85	\$1,347
Net Operating Budget	(\$863)	(\$595)	(\$195)	(\$790)
Building				
Revenues				
Program Revenues, Fees and Fines	(\$9,320)	(\$2,478)	(\$2,085)	(\$4,563)
Transfers from Reserves & Internal Recoveries	\$60	(\$899)	\$899	
Total Revenues	(\$9,260)	(\$3,377)	(\$1,186)	(\$4,563)
Expenditures				
Salaries, Wages & Benefits	\$1,793	\$2,100	\$279	\$2,379
Vehicle & Equipment Maintenance and Fuel	\$29	\$19	\$30	\$49
Purchased Services and Supplies	\$39	\$18	\$109	\$127
Administrative Costs	\$60	\$64	\$34	\$98
Transfers to Reserves and Internal Transfers	\$6,163		\$705	\$705
Total Expenditures	\$8,084	\$2,201	\$1,157	\$3,358
Net Operating Budget	(\$1,176)	(\$1,176)	(\$29)	(\$1,205)
Total Planning and Development	(\$95)	\$179	(\$103)	\$76

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, marina and harbour facilities, Town facilities maintenance operations, capital projects and permitting. The Department provides corporate guidance and direction related to accessibility, ensuring compliance with Accessibility for Ontarians with Disability Act. 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 seven Committees of Council - Diversity and Inclusion Advisory Committee, 55+ Recreation Advisory Committee, Youth Council, Accessibility Advisory Committee, Community Connection, Active Transportation and Safe Roads Advisory Committee and Whitby In Bloom Committee.

Key Services

Recreation

This division provides opportunities to participate in many recreation, sport and leisure activities in outdoor spaces and at recreation centres throughout Whitby. Service areas include swimming lessons, recreational and lane swims, aquafit as well as a variety of drop-in skating activities. A Health Club providing strength and free weight areas as well as cardio and stretching spaces and along with a variety of group fitness classes.

Recognized as a Youth Friendly Community, providing registered and drop-in programs, offering four youth centres, youth special events in partnership with the Whitby Youth Council as well as many day camp and seasonal recreational opportunities for children is an area of focus. Working in partnership with Community Connection to offer programming at 10 community school locations, as well as oversight of the Access Program to provide registration fee assistance for low income residents.

The division assists adults 55+ improve their quality of life through the Whitby 55+ Activity Centre and many programs, services, special events and drop-in activities and is responsible for implementation of the Age-Friendly Plan.

The division is responsible for permitting of all Town facilities including sports fields, open spaces, parks, picnic shelters and gazebos, recreation and community centres, meeting rooms, and banquet spaces.

Parks Development and Design

This division is responsible for the management, design, development and re-development of all Town parks, open spaces, waterfront, trail systems and specializes in park and trail design and construction, special projects, beautification, environmental initiatives and all aspects of park and open space project management. Parks Development and Design is also responsible for long range park planning and studies, including the Parks and Recreation Master Plan, Sports Facility Strategy, Waterfront Parks and Open Space Master Plan and departmental responsibilities of the Town's Active Transportation Plan (ATP). The division also manages the Town wide park playground retro-fit and renewal program, asset management related to park infrastructure and amenities, commenting on development applications, public/private projects, community gardens, memorial dedication programs, resident inquiries and adopt a park/trail programs.

Marina and Harbour Facilities

This division offers management of Federal and Municipal facilities within Whitby Harbour including Port Whitby Marina, the Gordon Street Public Boat Ramp and Pier/Warf at Promenade Lake Park. Port Whitby Marina is one of the largest facilities of its kind in Ontario offering full service for boaters and the community. Services include dockage, storage, boat and mast handling, fuel/merchandise sales and hall rentals. The Gordon Street public boat ramp is the largest in the Region of Durham and is a popular gateway for boaters to access Whitby Harbour. Users utilize the ramp to launch small craft including power, sail, kayaks, canoes, fishing boats, etc. This division also administers the water lot lease for the Whitby Yacht Club. Routine maintenance within the harbour includes collecting fees, maintaining grounds and facilities, maintaining safety equipment and providing portable toilets. Larger projects within the harbour include dredging, dock replacement, protection from shoreline erosion, aquatic weed control and facility upgrades. This division is involved with signage and enforcement related to by-laws and other regulations.

Facilities

The Facilities Division is responsible for the Operation of Municipal Facilities, including Maintenance, Security, Mechanical Services (Electrical, HVAC, Plumbing related services) and Capital Projects for all Municipal Facilities and Town owned properties (Municipal Building, Fire Halls, Operations Centre, Community Centres, Arenas, Leased Properties, Libraries, Station Gallery, Parks, etc.).

The Division works with Sustainability and Accessibility Teams to facilitate sustainability (such as energy initiatives) and accessibility programs and projects within facilities.

The Capital Projects Section of the Division provides project management for the design, construction and administration of new municipal facilities and building alterations and management of the Facilities Asset Management Plan for over sixty Town owned buildings.

The Division also provides 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.

2020 Community Survey

Many of the survey respondents, 86% spoke to a high quality of life in Whitby. The Community Services Department strives to deliver programs and spaces that enhance the quality of life for residents. From swimming lessons for young children, to bridge programs for 55+, to operating an award winning public marina and boat launch, to designing open spaces, trail systems, and parkland the department continues to find ways to enhance the quality of life for residents in collaborative and economical ways.

Community Services offer many services that involve directly interacting with the customer. More than half (57%) of respondents rate the quality of services as very high, indicating that staff are living the CARE values of the corporation, by being engaged and delivering services that make a difference in our community.

The survey indicated that 90% of residents would like more green space. The department has a number of initiatives that will increase or enhance our open space and parkland within the Town. The Waterfront Masterplan, Cullen Central Park Masterplan, new parks in West Whitby and Brooklin are examples of how the Town is planning for and enhancing our existing inventory of open space.

2021 Accomplishments by Business Plan Theme

Community Building

Name of Project	Description
Whitby Sports Complex	Retain a Prime Architect and develop the framework for the internal and external engagement and commence consultation activities.
Implementation of the Council approved 55+ Recreation Strategy	Rename the Seniors Centre to the 55+ Recreation Centre. Review all programs and develop a consistent pricing strategy. Open programming space at the Village of Taunton Mills.
Mattamy District Park	The Mattamy District Park property is located north of Dundas Street West and fronts onto Des Newman Boulevard. Parks Staff have conducted a virtual Community Open House and Council has approved the final park design recommendation.
TFP District Park	The TFP District Park property is located north of Rossland Road and east of Coronation Road. Parks Staff has conducted community engagement gathered feedback in the park design The feedback has been incorporated into the final design. The project has been tendered and construction will occur in 2022.

Effective Government

Name of Project	Description
Complete a Prequalification for General Contractors Registry	Development of the General Contractor Registry in order to shortlist qualified contractors to bid on construction projects over a 2-3 year period.
Active Net Facility Management Module	Transition into the new Facility Management module within the Active Net database. Creating a transitional timeline for the Facilities permitting department and training plan for full time and part time employees.
Facilities Services Review	Review how Facilities Services are being provided in the Municipality

2022 Work Plans by Business Plan Theme and Current Status

Community Building

Name of Project	Description	% Completed
Accessibility - Internal and External Signage and Wayfinding	Preparation of the full inventory and standard development for all interior and exterior signs within the Town of Whitby. These signs include street signs and Town owned buildings (exterior and interior).	90%
Civic Recreation Complex Accessible Family Changerooms	Convert the Public Washrooms at the Civic Recreation Centre to accessible Family Changerooms	45%
Cullen Central Park Master Plan	Parks Staff will undertake a community engagement process to determine the park needs and design for the remaining lands within Cullen Central Park.	20%
Implementation of the Council approved Youth Strategy	Recruit and place Youth Council members on Committees of Council and Advisory Boards.	25%
Mattamy District Park	The Mattamy District Park property is located north of Dundas Street West and fronts onto Des Newman Boulevard and will be constructed in 2022.	50%
Whitby Sports Complex	Present conceptual design for approval. Once approved, begin detailed design and contract document preparation. Complete pre-qualification of general contractors.	0%
TFP District Park	The TFP District Park property is located north of Rossland Road and east of Coronation Road will be constructed in 2022.	40%

Community Engagement and Communications

Name of Project	Description	% Completed
Whitby Harbour Communication Plan	Continue to engage with Fisheries and Oceans to develop and implement a public communications plan for Whitby Harbour.	75%

Community Safety and Transportation

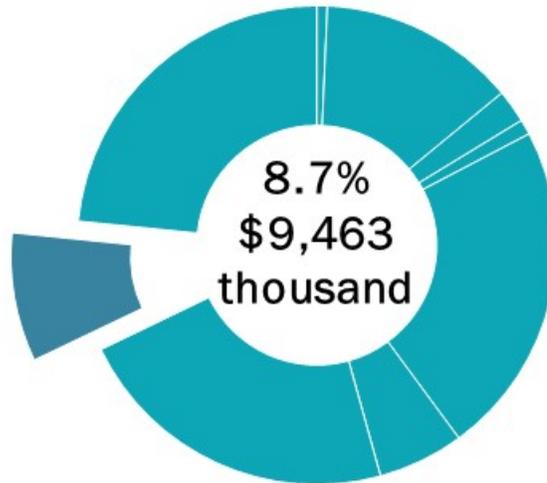
Name of Project	Description	% Completed
Parks Trails Wayfinding Signage Design	The Parks Trails and Wayfinding Signage Design project would develop and create a coordinated sign design to the Towns parks and trails signs to improve wayfinding.	0%

Effective Government

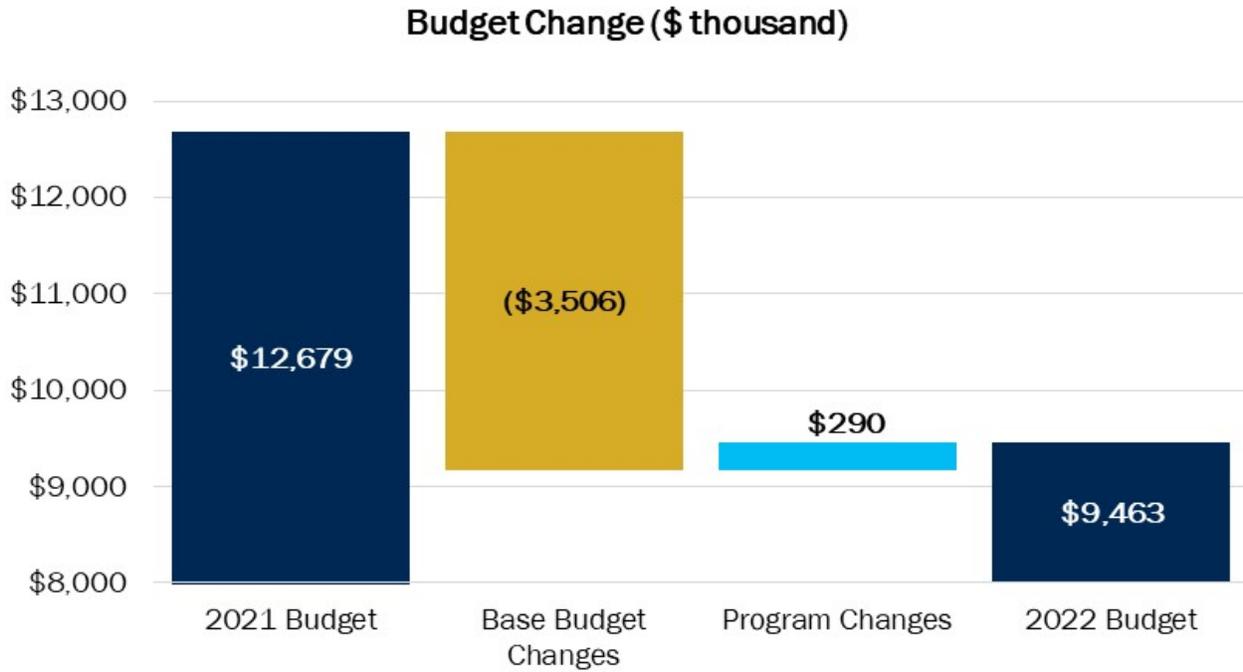
Project	Description	% Completed
Create an HVAC registry which includes Sustainability in our Request For Proposal Process	Create a registry of HVAC contractors that can provide installations and over flow service.	0%
Development of Sport Field Allocation Policy	Modelled after the Ice Facility Allocation Policy, this policy will formalize and govern how sport field facilities are allocated.	40%
Parks and Recreation Master Plan	The Parks and Recreation Master Plan will update the Parks, Recreation and Marina portion of the 2006 CPROS to further understand the community needs and trends for parks and recreation services. In 2022, a consultant will be engaged and public consultation will begin.	10%

Name of Project	Description	% Completed
Park Cash in Lieu of Parkland Dedication Study	The Park Cash in Lieu of Parkland Dedication Study would be undertaken to review and provide analysis of the Towns current practice and make recommendations for revisions if required.	0%

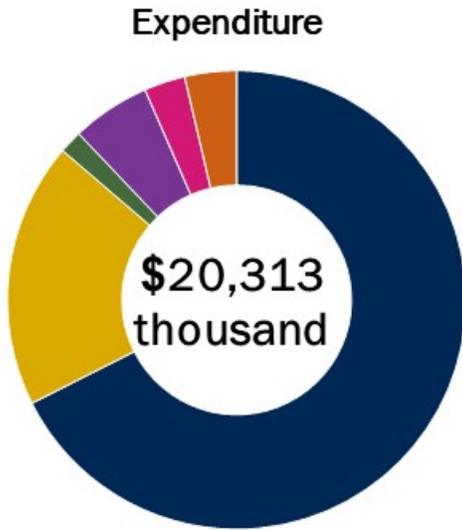
Department as % of Tax Levy



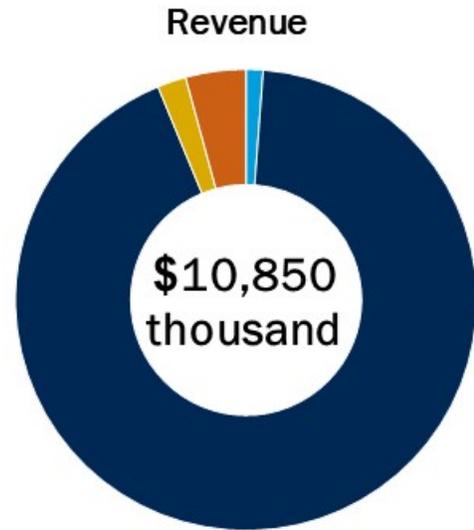
Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Community Services	8.7%	\$9,464
Other Departments	91.3%	\$99,401
Total	100.0%	\$108,865



Budget Change	(\$ in thousands)
2021 Budget	\$12,679
Add: 2022 Base Budget Changes	(\$3,506)
Add: 2022 Program Changes	\$290
Total 2022 Budget	\$9,463



- Salaries, Wages & Benefits \$13,725
- Building Related Costs & Utilities \$3,804
- Vehicle & Equipment Maintenance and Fuel \$328
- Purchased Services and Supplies \$1,125
- Administrative Costs \$589
- Transfers to Reserves and Internal Transfers \$742



- Grants \$129
- Program Revenues, Fees and Fines \$10,045
- Miscellaneous Revenue & External Recoveries \$218
- Transfers from Reserves & Internal Recoveries \$459

Operating Budget

Community Services

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2022 Budget
	2021 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Grants	(\$95)	(\$27)	\$0	(\$6)	\$0	(\$129)
Program Revenues, Fees and Fines	(\$3,787)	(\$7,257)	(\$56)	\$1,055	\$0	(\$10,045)
Miscellaneous Revenue & External Recoveries	(\$192)	(\$53)	(\$1)	\$29	\$0	(\$218)
Transfers from Reserves & Internal Recoveries	(\$96)	(\$3)	(\$21)	(\$181)	(\$158)	(\$459)
Total Revenues	(\$4,170)	(\$7,340)	(\$79)	\$897	(\$158)	(\$10,850)
Expenditures						
Salaries, Wages & Benefits	\$11,322	\$2,201	\$384	(\$481)	\$298	\$13,725
Building Related Costs & Utilities	\$3,918	\$9	\$106	(\$155)	(\$74)	\$3,804
Vehicle & Equipment Maintenance And Fuel	\$301	\$4	\$21	\$0	\$2	\$328
Purchased Services and Supplies	\$476	\$679	\$6	(\$33)	(\$2)	\$1,125
Administrative Costs	\$407	\$143	\$4	\$27	\$9	\$589
Transfers to Reserves and Internal Transfers	\$426	\$353	\$4	(\$40)	\$0	\$742
Total Expenditures	\$16,849	\$3,389	\$524	(\$682)	\$233	\$20,313
Net Operating Budget	\$12,679	(\$3,951)	\$445	\$214	\$76	\$9,463
Administration	\$353	\$0	\$10	\$0	\$0	\$363
Recreation, Youth and 55+ Recreation Services	\$2,417	(\$1,046)	\$119	\$463	\$0	\$1,953
Parks Development and Design	\$828	\$16	(\$3)	(\$39)	\$55	\$856
Marina and Harbour Facilities	\$0	\$0	\$0	\$0	\$0	\$0
Facilities	\$9,081	(\$2,921)	\$320	(\$209)	\$20	\$6,291
Net Operating Budget	\$12,679	(\$3,951)	\$445	\$214	\$76	\$9,463

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – (\$3,506 thousand)

Program Changes: \$290 thousand

Growth – (\$59 thousand)

- Increased recoveries from capital projects within the Parks Development division to reflect a growing capital program – (\$39 thousand)
- Marina growth impacts of increased ramp/parking revenue (\$6 thousand) is offset by the contribution to the Marina Reserve Fund of \$6 thousand
- Capital Projects Supervisor three year secondment to the Whitby Sports Complex (WSC) construction project of \$142 thousand is offset by the recovery from the WSC capital project of (\$142 thousand)
- Reduced transfer to the Arena Reserve to match budgeted Ice Surcharge revenues – (\$20 thousand)

Efficiencies – (\$34 thousand)

- Reduction in building maintenance contract costs as a result of right-sizing budgets at Garden Street and Whitby Innovation Hub – (\$9 thousand)
- Reduction in telephone costs as a result of identified efficiencies and right-sizing budgets across Town facilities – (\$25 thousand)

Service – (\$8 thousand)

- Choir has been disbanded resulting in lost revenue of \$7 thousand, offset by savings on choir expenses of (\$7 thousand)
- Port Whitby Marina is working to eliminate its payment plan program reducing administrative fee revenue by \$3 thousand and expecting an increase in bank charges due to accepting credit cards of \$9 thousand, resulting in a reduced contribution to the Marina Reserve Fund of (\$12 thousand)
- Okanagan Hockey Group lease of meeting space in the upper mezzanine of Iroquois Park Sports Centre and the addition of exclusive use of Suite A on Pad 1 – (\$10 thousand)
- Annual operating costs for ongoing operation of CCTV cameras in downtown – \$2 thousand

Capital Impact – \$0

- Increased seasonal dock revenue of (\$12 thousand) to partially offset costs associated with Wifi enhancements at the Marina, additional broadband charges of \$24 thousand and increased rent expense of \$2 thousand results in a decreased in contribution to the Marina Reserve Fund of (\$14 thousand)
- Annual maintenance for the Urban Beehive on roof of Town Hall of \$4 thousand offset by a recovery from Elexicon of (\$4 thousand)

Non-Recurring – \$315 thousand

- One-time funding from Seniors Community Grant – (\$6 thousand)
- Reduced Seniors Committee of Council Brooklin program revenue and Kozy Korner fundraising receipts of \$7 thousand due to loss of volunteers, partially offset by reduced fundraising expenses of (\$4 thousand)
- Seniors dances will not restart until the late spring resulting in reduced revenues of \$7 thousand, partially offset by savings on operating supplies and performers of (\$6 thousand)
- One-time post COVID level of service requirements – \$20 thousand
- Outdoor ice rink pilot project approved at Peel Park and Brooklin Memorial Park – \$53 thousand
- One-time Revenue losses of \$1,092 thousand, partially offset by (\$848 thousand) in savings on utilities, part time staff and other building related costs due to the Civic Recreation Complex pool closure for all of 2022 during renovations

Operating Budget Decision Items Included In Recommended Budget - \$76 thousand

	Request	FTE	Ongoing Annual Tax Based Impact \$	2022 Tax Based Impact \$	2023 Tax Based Impact \$
5	Facilities Clerk (PT)	0.60	\$35,206	\$17,603	\$17,603
6	Mechanical Serviceperson, Plumber	1.00	\$4,384	\$4,384	\$0
7	Parks Planner	1.00	\$106,490	\$54,745	\$51,745
8	Parks Landscape Architect	1.00	\$0	\$0	\$0
22	Menstrual Product Pilot Project	n/a	\$0	\$0	\$0
23	James Rowe House	n/a	\$0	\$0	\$0
Total Requests		3.60	\$146,080	\$76,732	\$69,348

For details of the above decision items refer to the Decision Items tab

Staff Complement

Community Services

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Administration	2.00	0.00	0.00	0.00	
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	
Recreation and 55+ Services	16.00	52.62	0.00	0.00	
Facilities (Administration)	8.00	0.00	0.00	0.60	1, 2
Facilities (Arenas)	24.28	17.53	0.00	0.00	
Facilities (Community Centres)	14.72	7.42	0.00	0.00	
Mechanical Services	5.00	0.00	1.00	0.00	3
Accessibility	1.00	0.00	0.00	0.00	
Facilities	53.00	24.95	1.00	0.00	
Parks Development and Design	7.00	0.31	2.00	0.00	4, 5
Marina and Harbour Facilities	5.00	2.72	0.00	0.00	
Community Services Total	83.00	80.60	3.00	0.60	

Notes:

FTEs were adjusted to reflect changes throughout the year

- (1) Includes 1.0 FTE for temporary three (3) year contract Capital Projects Supervisor (Asset Management) approved in Report CMS 21-21

Proposed New Positions

- (2) Includes decision item #5 Part-time Facilities Clerk 0.6 FTE
 (3) Includes decision item #6 Mechanical Serviceperson, Plumber 1.0 FTE
 (4) Includes decision item #7 Parks Planner 1.0 FTE
 (5) Includes decision item #8 Parks Landscape Architect 1.0 FTE

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Administration				
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Salaries, Wages & Benefits	\$340	\$340	\$10	\$350
Administrative Costs	\$13	\$13		\$13
Total Expenditures	<u>\$353</u>	<u>\$353</u>	<u>\$10</u>	<u>\$363</u>
Net Operating Budget	<u>\$353</u>	<u>\$353</u>	<u>\$10</u>	<u>\$363</u>
Recreation, Youth and 55+ Recreation Services				
Revenues				
Grants	(\$189)	(\$95)	(\$34)	(\$129)
Program Revenues, Fees and Fines	(\$117)	(\$368)	(\$2,211)	(\$2,579)
Miscellaneous Revenue & External Recoveries	(\$5)	(\$20)	(\$1)	(\$21)
Total Revenues	<u>(\$311)</u>	<u>(\$483)</u>	<u>(\$2,246)</u>	<u>(\$2,729)</u>
Expenditures				
Salaries, Wages & Benefits	\$2,189	\$2,657	\$1,282	\$3,939
Vehicle & Equipment Maintenance and Fuel	\$10	\$17		\$17
Purchased Services and Supplies	\$121	\$112	\$391	\$503
Administrative Costs	\$107	\$115	\$108	\$223
Total Expenditures	<u>\$2,427</u>	<u>\$2,901</u>	<u>\$1,781</u>	<u>\$4,682</u>
Net Operating Budget	<u>\$2,116</u>	<u>\$2,417</u>	<u>(\$465)</u>	<u>\$1,953</u>
Parks Development and Design				
Revenues				
Program Revenues, Fees and Fines	(\$7)	(\$7)		(\$7)
Transfers from Reserves & Internal Recoveries	(\$166)	(\$90)	(\$175)	(\$265)
Total Revenues	<u>(\$173)</u>	<u>(\$97)</u>	<u>(\$175)</u>	<u>(\$272)</u>
Expenditures				
Salaries, Wages & Benefits	\$842	\$837	\$195	\$1,032
Building Related Costs & Utilities	\$63	\$63		\$63
Purchased Services and Supplies	\$2	\$2		\$2
Administrative Costs	\$23	\$23	\$8	\$31
Total Expenditures	<u>\$930</u>	<u>\$925</u>	<u>\$203</u>	<u>\$1,128</u>
Net Operating Budget	<u>\$757</u>	<u>\$828</u>	<u>\$28</u>	<u>\$856</u>
Marina and Harbour Facilities				
Revenues				

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Program Revenues, Fees and Fines	(\$1,415)	(\$1,435)	(\$229)	(\$1,664)
Miscellaneous Revenue & External Recoveries	(\$84)	(\$84)	(\$15)	(\$99)
Total Revenues	(\$1,499)	(\$1,519)	(\$244)	(\$1,763)
Expenditures				
Salaries, Wages & Benefits	\$736	\$750	\$56	\$806
Building Related Costs & Utilities	\$188	\$231	\$32	\$263
Vehicle & Equipment Maintenance and Fuel	\$231	\$193	\$19	\$212
Purchased Services and Supplies	\$61	\$61	\$2	\$63
Administrative Costs	\$117	\$115	\$38	\$153
Transfers to Reserves and Internal Transfers	\$320	\$169	\$98	\$267
Total Expenditures	\$1,653	\$1,519	\$245	\$1,764
Net Operating Budget	\$154	\$0	\$0	\$0
Facilities				
Revenues				
Program Revenues, Fees and Fines	(\$2,081)	(\$1,978)	(\$3,817)	(\$5,795)
Miscellaneous Revenue & External Recoveries	(\$14)	(\$88)	(\$10)	(\$98)
Transfers from Reserves & Internal Recoveries	(\$12)	(\$6)	(\$188)	(\$194)
Total Revenues	(\$2,107)	(\$2,072)	(\$4,015)	(\$6,087)
Expenditures				
Salaries, Wages & Benefits	\$5,915	\$6,737	\$860	\$7,597
Building Related Costs & Utilities	\$2,879	\$3,624	(\$145)	\$3,479
Vehicle & Equipment Maintenance and Fuel	\$96	\$91	\$8	\$99
Purchased Services and Supplies	\$320	\$302	\$256	\$558
Administrative Costs	\$136	\$141	\$29	\$170
Transfers to Reserves and Internal Transfers	\$495	\$258	\$217	\$475
Total Expenditures	\$9,841	\$11,153	\$1,225	\$12,378
Net Operating Budget	\$7,734	\$9,081	(\$2,790)	\$6,291
Total Community Services	\$11,114	\$12,680	(\$3,216)	\$9,463

Public Works – Engineering Services

Department Overview

Public Works – Engineering Services is comprised of four Divisions which deliver capital infrastructure, development review/approvals, construction administration/inspection, and transportation/parking/planning operations and services.

Key Services

Capital Infrastructure Services

Management of all major capital programs including new road and bridge construction, infrastructure renewal projects, storm water management initiatives, coordination with external agencies (ie. MTO, Durham Region, CNR/CPR), street lighting, cycle and active transportation facilities, and sidewalks. Environmental assessments and engineering studies for roads and road related infrastructure.

Transportation Services

Administration of major transportation planning initiatives, management of traffic calming programs (ie. traffic control devices, signage, lane marking, speed humps), active transportation program delivery, master planning and operational management of on-street and off-street municipal parking lots/assets, delivery of school crossing guard services and Road Watch program

Development Services

Engineering review and design approval for residential developments, subdivisions and commercial and industrial site plans. Engineering review for Committee of Adjustment and Land Division Applications. Engineering review and approval of Site Alteration Permits and house sittings. Stormwater Management Studies and storm sewer engineering design and analysis. Review and input on Development Agreements.

Construction Administration Services

Administration, Project management and inspection of major and minor capital infrastructure contracts, tenders and major emergency infrastructure repairs. Coordination, administration and inspection of Siteplan and Subdivision developments for on-site/off-site works. Administration, project management and inspection of joint Town/ Development infrastructure projects.

Contribution to Mission

Public Works – Engineering Services 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.

2020 Community Survey

The 2020 Community Survey results highlights the importance of enhancing the transportation infrastructure planning and management in order to support our growing municipality. Survey results indicate two of the top five priorities for residents were road and park infrastructure.

2021 Accomplishments by Business Plan Theme

Community Safety and Transportation

Name of Project	Description
Active Transportation Plan Report	Completed the Active Transportation Plan and incorporated the work and recommendations from the Downtown Pedestrian Safety Action Plan as a component of the overall strategic plan.
Brooklin Major Road Environmental Assessment	Completed the Brooklin Major Roads Environmental Assessment. Planned for next phase of Detail Design.
Downtown Transportation and Pedestrian Safety Action Plan	Completed the Transportation Pedestrian Safety Action Plan Document.
Parking Master Plan Report	Completion of the Parking Master Plan document and initial implementation of the recommendations - i.e. Request for Proposal for parking structure, installation of new meters, signage, leasing opportunities, parking lot expansion, potential land acquisition.

Environmental Sustainability

Name of Project	Description
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.
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.

2022 Work Plans by Business Plan Theme and Current Status

Community Building

Name of Project	Description	% Completed
AVIN Autonomous Shuttle	Partnership with Durham Region Transit, Smart Cone, AutoGuardian, Metrolinx, and others, to pilot an autonomous shuttle. The off-peak route is the first time in Canada that an autonomous shuttle and smart infrastructure is fully integrated into an existing transit service. Shuttle testing and mapping initiated in August 2021. Public ridership began in November 2021. The pilot project is anticipated to be complete in 2022.	80%

Community Safety and Transportation

Name of Project	Description	% Completed
Des Newman CP Rail Grade Separation	Design of embankments for a new grade separation for Des Newman Blvd at CP Rail, north of Rossland Road. In 2021 work was advanced on the design of the embankments including geotechnical investigations and evaluation of alternatives. In 2022 we anticipate advancing the construction of the embankments and commencing the detail design of the bridge and roadway.	20%
Highway 7/12 Alternate Route Environmental Assessment	Environmental Assessment and preliminary design for an alternate road for Hwy7/12 through Brooklin. The project includes a public consultation component to receive input and feedback. In July 2021 Community Open House No. 3 and online survey were conducted. Technical reports were available on Connect Whitby and a staff report was presented to Council in October 2021. Additional work is being undertaken to reconsider the use of existing corridors. The next steps include Community Open House No. 4 in early 2022.	80%

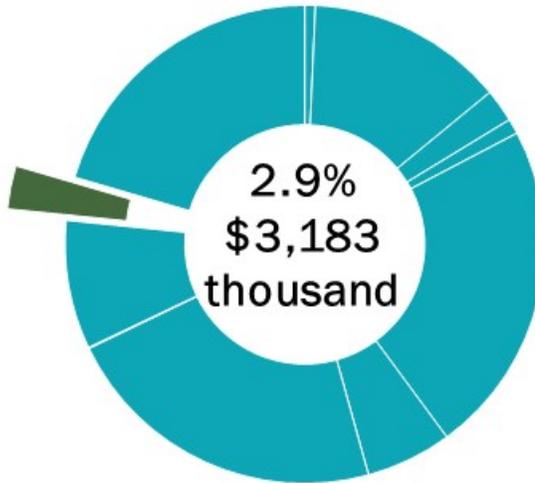
Effective Government

Name of Project	Description	% Completed
Road Rationalization	In 2021 discussions regarding Phase 1 of Road Rationalization were reinitiated. In 2022 the Town is expected to assume ownership of Cochrane Street (excluding the structure) and Henry Street. The Region will assume Rossland Road.	60%

Environmental Sustainability

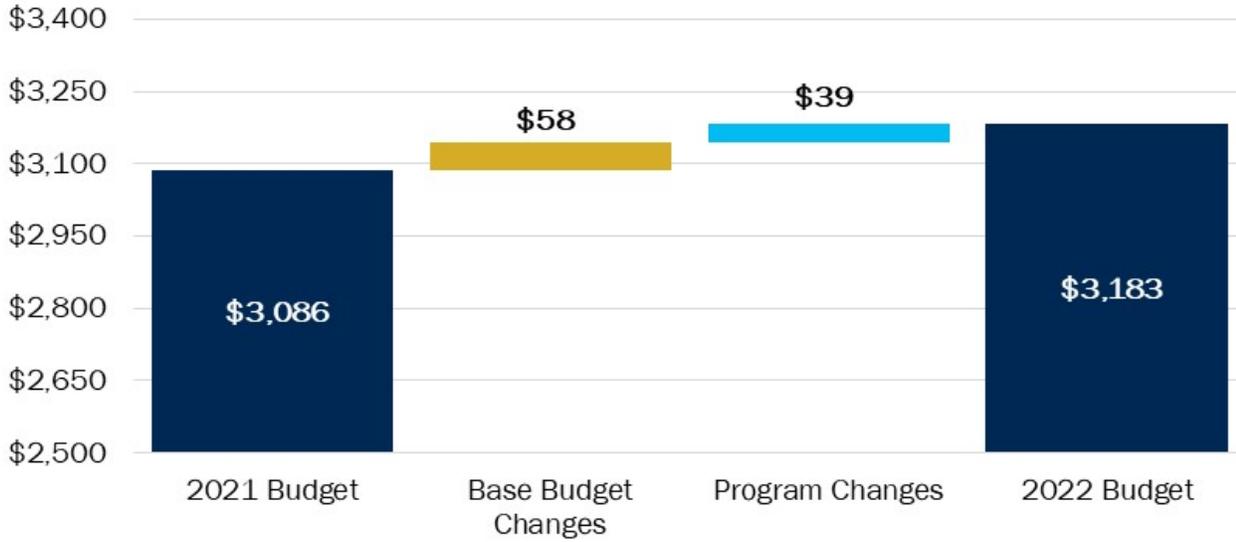
Name of Project	Description	% Completed
Water St. Environmental Assessment (EA)	Geometric improvement, addressed parking and drainage issues, promoted active transportation and attract Whitby residents to enjoy waterfront. The study is ongoing and the second Public Open House will be held in the spring of 2022. The study is anticipated to be completed by the end of 2022.	20%

Department as % of Tax Levy



Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Public Works - Engineering & Transportation	2.9%	\$3,183
Other Departments	97.1%	\$105,682
Total	100.0%	\$108,865

Budget Change (\$ thousand)



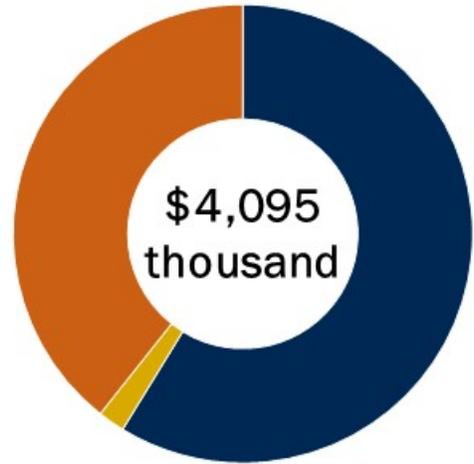
Budget Change	(\$ in thousands)
2021 Budget	\$3,086
Add: 2022 Base Budget Changes	\$58
Add: 2022 Program Changes	\$39
Total 2022 Budget	\$3,183

Expenditure



- Salaries, Wages & Benefits \$6,341
- Building Related Costs & Utilities \$141
- Vehicle & Equipment Maintenance and Fuel \$29
- Purchased Services and Supplies \$189
- Administrative Costs \$172
- Transfers to Reserves and Internal Transfers \$406

Revenue



- Program Revenues, Fees and Fines \$2,406
- Miscellaneous Revenue & External Recoveries \$77
- Transfers from Reserves & Internal Recoveries \$1,611

Operating Budget

Public Works – Engineering Services

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2022 Budget
	2021 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Program Revenues, Fees and Fines	(\$1,433)	(\$146)	(\$99)	(\$728)	\$0	(\$2,406)
Miscellaneous Revenue & External Recoveries	(\$63)	\$46	\$0	(\$61)	\$0	(\$77)
Transfers from Reserves & Internal Recoveries	(\$1,604)	\$0	\$4	(\$11)	\$0	(\$1,611)
Total Revenues	(\$3,100)	(\$100)	(\$95)	(\$800)	\$0	(\$4,095)
Expenditures						
Salaries, Wages & Benefits	\$5,535	\$15	\$57	\$734	\$0	\$6,341
Building Related Costs & Utilities	\$106	\$0	\$35	\$0	\$0	\$141
Vehicle & Equipment Maintenance and Fuel	\$25	\$0	\$2	\$2	\$0	\$29
Purchased Services and Supplies	\$103	\$0	\$0	\$86	\$0	\$189
Administrative Costs	\$121	\$37	(\$3)	\$17	\$0	\$172
Transfers to Reserves and Internal Transfers	\$297	\$146	(\$36)	\$0	\$0	\$406
Total Expenditures	\$6,187	\$198	\$55	\$839	\$0	\$7,278
Net Operating Budget	\$3,086	\$98	(\$40)	\$39	\$0	\$3,183
Capital Engineering & Infrastructure Services	\$1,061	\$20	(\$89)	(\$27)	\$0	\$964
Transportation Engineering & Parking Services	\$1,420	\$20	\$41	\$30	\$0	\$1,511
Development Engineering & Environmental Services	\$606	\$58	\$7	\$36	\$0	\$708
Net Operating Budget	\$3,086	\$98	(\$40)	\$39	\$0	\$3,183

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$58 thousand

Program Changes: \$39 thousand

Growth – \$14 thousand

- Increase in temporary Crossing Guards as approved in Report PW 22-21 – \$30 thousand
- Increase of 6.0 FTE's approved through Development Review Fee Study Update – Engineering and Inspection Fees Report PW 43-21 of \$788 thousand offset by increased engineering fees and miscellaneous inspection recoveries of (\$804 thousand)
- Increase in rental vehicle operating costs for Construction Inspectors of \$13 thousand offset by an increased recovery from engineering inspection fees of (\$13 thousand)
- Elimination of temporary Construction Inspector II contract (\$66 thousand) offset by reduction in recovery from engineering inspection fees \$66 thousand

Efficiencies – (\$27 thousand)

- Reduction in administration costs as a result of identified efficiencies – (\$2 thousand)
- Reduction of external consultant costs as a result of identified efficiencies – (\$25 thousand)

Non-Recurring – \$52 thousand

- One-time peer review consulting costs to address staff shortages within Development Engineering – \$100 thousand
- One-time recovery of Development Engineering staffing and overhead costs related to West Whitby – (\$48 thousand)

Staff Complement

Public Works – Engineering Services

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Administration	4.00	0.00	0.00	0.00	1, 2
Engineering – Capital and Special Studies	3.00	0.00	0.00	0.00	2
Construction Inspection	12.00	0.62	0.00	0.00	3, 4
Total Engineering – Capital & Infrastructure	19.00	0.62	0.00	0.00	5
Total Transportation and Engineering	7.00	24.23	0.00	0.00	6
Development Engineering	12.00	0.00	0.00	0.00	7
Stormwater Management	2.00	0.00	0.00	0.00	-
Total Development Engineering & Environmental Services	14.00	0.00	0.00	0.00	-
Public Works – Engineering Total	40.00	24.85	0.00	0.00	-

Notes:

FTE's were adjusted to reflect changes throughout the year

- (1) Reallocation of Executive Assistant (1.0 FTE) from Engineering Administration to Public Works – Operations
- (2) Reallocation of Director of Engineering position from Engineering - Capital & Special Studies (1.0 FTE) to Engineering Administration 1.0 FTE
- (3) Includes 3.0 FTE positions including Construction Inspector I, Construction Inspector II and Supervisor of Development Construction approved in Report PW 43-21 Development Review Fee Study Update – Engineering Review and Inspection Fees
- (4) Includes end of Temporary Construction Inspector II position (0.75 FTE)
- (5) Reallocation of Asset Management division (3.0 FTE) to Public Works – Operations
- (6) Includes 2.86 FTE for Temporary Crossing Guards approved in Report PW 22-21
- (7) Includes 3.0 FTE positions including Development Services Technician II, Program Manager and Water Resource Engineer approved in Report PW 43-21 Development Review Fee Study Update – Engineering Review and Inspection Fees

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Capital Engineering & Infrastructure Services				
Revenues				
Program Revenues, Fees and Fines	(\$490)	(\$490)	(\$363)	(\$853)
Miscellaneous Revenue & External Recoveries	(\$17)	(\$17)	(\$13)	(\$30)
Transfers from Reserves & Internal Recoveries	(\$757)	(\$834)	\$17	(\$817)
Total Revenues	(\$1,264)	(\$1,341)	(\$359)	(\$1,700)
Expenditures				
Salaries, Wages & Benefits	\$2,145	\$2,278	\$244	\$2,522
Vehicle & Equipment Maintenance and Fuel	\$21	\$22	\$4	\$26
Purchased Services and Supplies	\$48	\$48	(\$16)	\$32
Administrative Costs	\$57	\$54	\$30	\$84
Total Expenditures	\$2,271	\$2,402	\$262	\$2,664
Net Operating Budget	\$1,007	\$1,061	(\$97)	\$964
Transportation Engineering & Parking Services				
Revenues				
Program Revenues, Fees and Fines		(\$438)	(\$146)	(\$584)
Transfers from Reserves & Internal Recoveries	(\$375)	(\$512)	(\$17)	(\$529)
Total Revenues	(\$375)	(\$950)	(\$163)	(\$1,113)
Expenditures				
Salaries, Wages & Benefits	\$1,248	\$1,858	\$105	\$1,963
Building Related Costs & Utilities	\$143	\$106	\$35	\$141
Vehicle & Equipment Maintenance and Fuel	\$3	\$3		\$3
Purchased Services and Supplies	\$45	\$55	\$2	\$57
Administrative Costs	\$43	\$51	\$3	\$54
Transfers to Reserves and Internal Transfers	\$406	\$297	\$109	\$406
Total Expenditures	\$1,888	\$2,370	\$254	\$2,624
Net Operating Budget	\$1,513	\$1,420	\$91	\$1,511

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Development Engineering & Environmental Services				
Revenues				
Grants	(\$29)			
Program Revenues, Fees and Fines	(\$650)	(\$505)	(\$464)	(\$969)
Miscellaneous Revenue & External Recoveries	(\$92)	(\$46)	(\$2)	(\$48)
Transfers from Reserves & Internal Recoveries	(\$257)	(\$257)	(\$8)	(\$265)
Total Revenues	(\$1,028)	(\$808)	(\$474)	(\$1,282)
Expenditures				
Salaries, Wages & Benefits	\$1,435	\$1,399	\$456	\$1,855
Purchased Services and Supplies	\$65		\$100	\$100
Administrative Costs	\$18	\$15	\$19	\$34
Total Expenditures	\$1,518	\$1,414	\$575	\$1,989
Net Operating Budget	\$490	\$606	\$101	\$708
Total Engineering & Transportation Services	\$3,010	\$3,086	\$97	\$3,183

Public Works – Operational Services

Department Overview

The Public Works – Operational Services Department delivers front line services including maintenance of roads, maintenance of trails and multi-use paths, waste management, winter control program, parks maintenance, tree maintenance and storm water management. Support services include asset management, equipment and fleet services, infrastructure services and administrative support.

Key Services

Parks Maintenance Services

Parks and playground maintenance. Town grounds/property maintenance. Forestry and horticultural management and maintenance. Special events support.

Roads Maintenance Services

Winter control – Roads, Town facilities, sidewalks, seniors program. Maintenance of all roads and road related infrastructure within the right of way – roads, bridges, storm sewers, ponds, street lights, fences, sidewalks, parking lots. Special events support.

Waste Management Services

Waste collection – residential residual garbage, green bin organics, yard waste and special collection program. Landfill management. Special events support.

Fleet Services

Fleet Services – Fleet and equipment management and maintenance for all Town departments. Vehicle and Equipment Safety training.

Asset Management

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.

Administration

Provides 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.

2020 Community Survey

The 2020 Community Survey results highlights the importance of enhancing the transportation infrastructure planning and management in order to support our growing municipality. Survey results indicate two of the top five priorities for residents were road and park infrastructure. The Town will continue to focus on winter maintenance mechanisms to support the quality and safety of our roads, sidewalks, and active systems as well as the maintenance of our parks, green spaces, and urban forests for our community.

2022 Work Plans by Business Plan Theme and Current Status

Effective Government

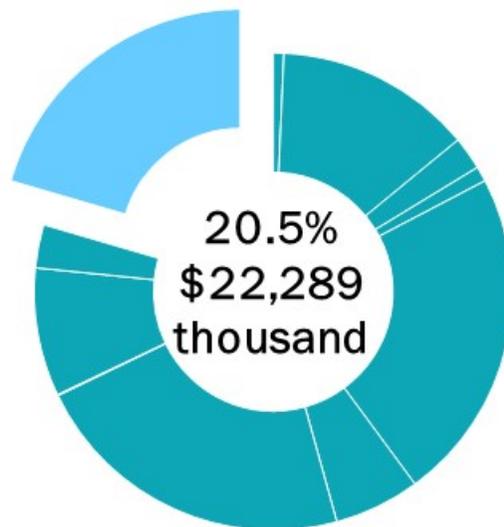
Name of Project	Description	% Completed
Asset Management Report	Update the seven Service Area Asset Management Plan (SAAMP) and Municipal Asset Management Plan (MAMP) reports for the asset types.	25%
Fleet Strategic Master Plan	The Fleet Strategic Master Plan will address long term fleet needs. The plan was finalized in 2021 and will be reviewed and presented to Council, along with recommendations in 2022.	80%

Name of Project	Description	% Completed
Sand and Salt Dome	<p>Replacement of skin roof coverings, paving, surface and ventilation to address structural issues with textile and health and safety concerns.</p> <p>Engaged consultant services to undertake the review of the two (2) salt dome structures, foundation walls, ventilation, steel frame and fabric roof covering evaluation.</p> <p>The consultant prepare an evaluation and produced an engineering estimate to repair foundation walls, steel frame and fabric roof coverings, surface paving and ventilation surpassing the allocated budget for 2021. The department, together with the assistance of Facilities Community Services Division, will undertake a full review and look for opportunities and review alternative roof type design and construction by Q2 /Q3 2022.</p>	10%
Special Collections In-take, Routing and Equipment Utilization	<p>Overview of existing Special Collections program for bulky goods, metal, CFC appliances, electronic waste and porcelain to include: collection strategy, equipment usage and utilization, administrative processes and the incorporation of an e-commerce option to compliment on-line bookings.</p> <p>In 2021 the Waste By-law was reviewed and updated, an e-commerce solution was acquired for implementation of the updated Special Collections program, and a communications plan established, with an anticipated launch date for the new program of January 1, 2022. The program will be reviewed and adjusted as necessary through Q1 2022.</p>	80%
KPI Development	Develop KPIs and metrics for all OPs groups to be used as a basis for establishing service levels.	10%

Environmental Sustainability

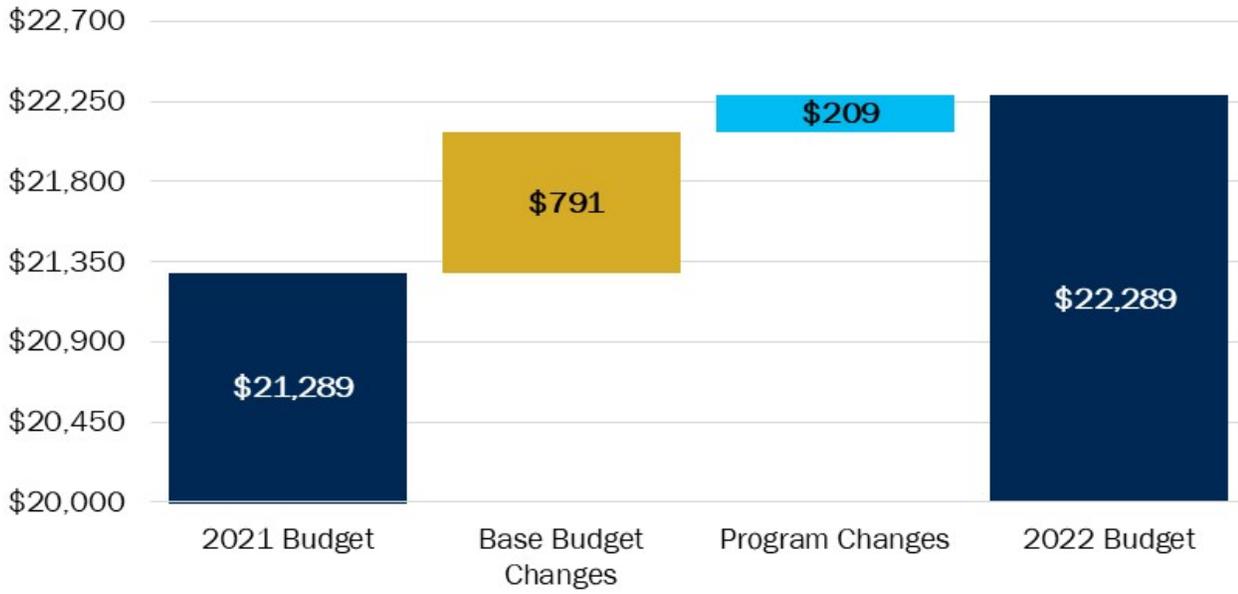
Name of Project	Description	% Completed
Urban Forest Management Plan	<p>To engage a consultant to review the Town’s current practices and existing management of the urban forest, and recommend improvements for its stewardship.</p> <p>In 2021, the Terms of Reference for the project were finalized and staff preparations were undertaken to issue a Request for Proposal to engage a consultant to begin work on the plan in 2022. Timeline for completion of the project once initiated is up to eighteen (18) months. Pending timelines provided by the successful consultant, it is anticipated that Phases 1 and 2 of the plan, including an analysis of the urban forest and current practices, will be completed in 2022. Remaining phases, including the consultation process and finalization of the plan, will take place in 2023.</p>	25%

Department as % of Tax Levy



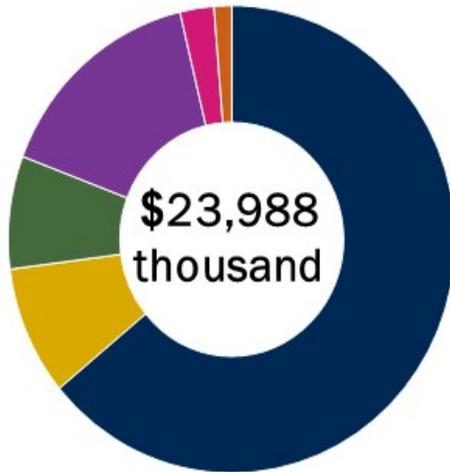
Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Public Works - Operations	20.5%	\$22,289
Other Departments	79.5%	\$86,576
Total	100.0%	\$108,865

Budget Change (\$ thousand)



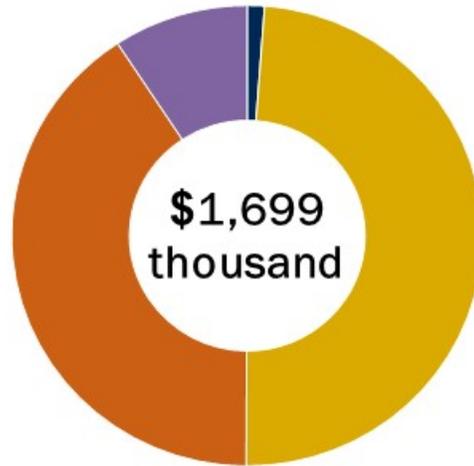
Budget Change	(\$ in thousands)
2021 Budget	\$21,289
Add: 2022 Base Budget Changes	\$791
Add: 2022 Program Changes	\$209
Total 2022 Budget	\$22,289

Expenditure



- Salaries, Wages & Benefits \$15,353
- Building Related Costs & Utilities \$2,149
- Vehicle & Equipment Maintenance and Fuel \$1,873
- Purchased Services and Supplies \$3,721
- Administrative Costs \$587
- Transfers to Reserves and Internal Transfers \$304

Revenue



- Grants \$20
- Program Revenues, Fees and Fines \$830
- Miscellaneous Revenue & External Recoveries \$690
- Transfers from Reserves & Internal Recoveries \$158

Operating Budget

Public Works – Operational Services

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2022 Budget
	2021 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Grants	\$0	\$0	\$0	\$0	(\$20)	(\$20)
Program Revenues, Fees and Fines	(\$605)	\$0	(\$1)	(\$225)	\$0	(\$830)
Miscellaneous Revenue & External Recoveries	(\$566)	(\$8)	(\$20)	(\$97)	\$0	(\$690)
Transfers from Reserves & Internal Recoveries	(\$158)	\$0	\$0	\$0	\$0	(\$158)
Total Revenues	(\$1,328)	(\$8)	(\$21)	(\$322)	(\$20)	(\$1,699)
Expenditures						
Salaries, Wages & Benefits	\$14,274	\$0	\$536	\$0	\$542	\$15,353
Building Related Costs & Utilities	\$1,987	\$56	(\$9)	\$120	(\$4)	\$2,149
Vehicle & Equipment Maintenance and Fuel	\$1,676	\$74	\$102	\$6	\$15	\$1,873
Purchased Services and Supplies	\$3,852	(\$41)	\$25	(\$120)	\$6	\$3,721
Administrative Costs	\$528	\$29	\$43	(\$24)	\$11	\$587
Transfers to Reserves and Internal Transfers	\$300	\$0	\$4	\$0	\$0	\$304
Total Expenditures	\$22,617	\$118	\$702	(\$19)	\$570	\$23,988
Net Operating Budget	\$21,289	\$110	\$681	(\$341)	\$550	\$22,289
Technical & Administrative Services	\$3,255	\$32	\$117	\$71	\$25	\$3,501
Roads & Traffic	\$3,566	\$0	\$67	\$77	\$76	\$3,787
Winter Control	\$3,214	\$0	\$74	(\$147)	\$0	\$3,142
Waste Management	\$3,188	\$69	\$106	(\$201)	\$45	\$3,207
Fleet & Safety	\$2,450	\$78	\$145	(\$15)	\$17	\$2,674
Parks Maintenance	\$5,034	(\$69)	\$142	\$100	\$387	\$5,593
Corridor Management	\$198	\$0	\$16	(\$225)	\$0	(\$12)
Asset Management Services	\$383	\$0	\$15	\$0	\$0	\$398
Net Operating Budget	\$21,289	\$110	\$681	(\$341)	\$550	\$22,289

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$791 thousand

Program Changes: \$209 thousand

Growth – \$84 thousand

- West Whitby and other growth impacts on
 - Parks maintenance and supplies due to increased acreage of boulevards, sports fields, playground equipment, trees and gardens \$100 thousand
 - Increased salt for winter control \$33 thousand
 - Hydro for street lights, increase in culvert and storm water maintenance and signage \$138 thousand
- Adjustment to Winter Control external contract amount based on actual average usage (\$188 thousand)

Efficiencies – (\$51 thousand)

- Savings resulting from implementing new fleet GPS software (\$51 thousand)

Service Level Changes – \$10 thousand

- Material testing for salt, salinity content on brine, ditching material, catch basin sediment due to new legislation \$10 thousand

Capital Impact – (\$16 thousand)

- Revenue for Special Collections as the result of the implementation of the booking tool (\$90 thousand) offset by \$17 thousand in annual fees for the tool.
- Annual maintenance for Region Owned Traffic Lights per PW 33-21 \$32 thousand
- Annual mobile device charges related to the Pre-trip Inspection and Hours of Service capital project \$25 thousand

Non-Recurring – (\$367 thousand)

- (\$225 thousand) for Municipal Consent Fees for fibre optic cable installation across Whitby and Brooklin.
- The portion of residential growth for West Whitby waste collection not anticipated in 2022 (\$120 thousand)
- To recognize the part year impact in 2022 of hydro on growth streetlights (\$29 thousand)
- Portable washroom trailer for external contractor usage \$7 thousand

Operating Budget Decision Items Included In Recommended Budget - \$550 thousand

Request		FTE	Ongoing Annual Tax Based Impact \$	2022 Tax Based Impact \$	2023 Tax Based Impact \$
13	Side Loader Operator	0.50	\$44,970	\$44,970	\$0
14	Grass Cutting Crew - West Whitby Parks & Trails	2.40	\$184,179	\$157,943	\$26,236
15	Horticulture Students	0.90	\$37,298	\$37,298	\$0
16	Irrigation / Splash Pad Technician	1.00	\$104,419	\$78,689	\$25,730
17	Mower Operator Sports Fields	0.75	\$78,523	\$77,023	\$1,500
18	Road Patrol	1.50	\$119,227	\$76,210	\$43,017
19	Driver Trainer	0.50	\$57,290	\$29,395	\$27,895
20	Forestry Crewperson / Turf Technician	1.00	\$104,420	\$52,960	\$51,460
6	Mechanical Serviceperson, Plumber Repairs & Maintenance Savings	n/a	(\$4,384)	(\$4,384)	\$0
Total Requests		8.55	\$725,942	\$550,104	\$175,838

For details of the above decision items refer to the Decision Items tab

Staff Complement

Public Works – Operational Services

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Technical & Administrative Services	11.00	2.87	0.00	0.50	1,10
Fleet Services	14.00	0.56	0.00	0.00	-
Parks Maintenance Services	35.66	11.09	3.50	2.55	5,6,7,8,11
Roads Maintenance Services	40.25	4.03	1.00	0.50	9
Waste Management Services	19.60	1.52	0.00	0.50	4
Corridor Management	3.00	0.00	0.00	0.00	2
Asset Management	3.00	0.62	0.00	0.00	3
Total Public Works - Operational Services	126.51	20.69	4.50	4.05	-

Notes:

FTE's were adjusted to reflect changes throughout the year

- (1) Reallocation of Executive Assistant from Public Works – Engineering – to Technical & Administrative Services (1.0 FTE)
- (2) Reallocation of Corridor Management (3.0 FTE positions) from Roads Maintenance Services (3.0 FTE) - these positions include Supervisor, Corridor Management, Engineering Technician II and ENG CAD Technician II
- (3) Reallocation of Asset Management from Public Works – Engineering (3.62 FTE) – these positions include Engineering Technologist, GIS, Asset Management Supervisor, Asset Management Technician and Summer Students.

Proposed growth related positions include:

- (4) Includes Decision Item #13 Side Loader Operator 0.5 FTE
- (5) Includes Decision Item #14 Grass Cutting Crew – West Whitby Parks and Trails which includes Grass Cutting Crew Leader 0.75 FTE, Temporary Labourer 0.75 FTE and Summer Students 0.90 FTE
- (6) Includes Decision Item #15 Horticulture Students 0.90 FTE
- (7) Includes Decision Item #16 Irrigation / Splash Pad Technician 1.0 FTE
- (8) Includes Decision Item #17 Mower Operator Sports Fields 0.75 FTE
- (9) Includes Decision Item #18 Road Patrol which includes Road Patroller / Road Inspector 1.0 FTE and Part Time Road Patroller 0.50 FTE
- (10) Includes Decision Item #19 Driver Trainer 0.50 FTE
- (11) Include Decision Item #20 Forestry Crew Person / Turf Technician 1.0 FTE

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Technical & Administrative Services				
Revenues				
Miscellaneous Revenue & External Recoveries	(\$8)		(\$13)	(\$13)
Total Revenues	(\$8)		(\$13)	(\$13)
Expenditures				
Salaries, Wages & Benefits	\$1,438	\$1,495	\$173	\$1,668
Building Related Costs & Utilities	\$1,282	\$1,434	\$53	\$1,487
Purchased Services and Supplies	\$174	\$199	(\$25)	\$174
Administrative Costs	\$157	\$127	\$58	\$185
Total Expenditures	\$3,051	\$3,255	\$259	\$3,514
Net Operating Budget	\$3,043	\$3,255	\$246	\$3,501
Roads & Traffic				
Revenues				
Miscellaneous Revenue & External Recoveries	(\$24)	(\$14)	(\$9)	(\$23)
Transfers from Reserves & Internal Recoveries	(\$37)	(\$128)		(\$128)
Total Revenues	(\$61)	(\$142)	(\$9)	(\$151)
Expenditures				
Salaries, Wages & Benefits	\$2,671	\$3,023	\$172	\$3,195
Building Related Costs & Utilities	\$45	\$62	\$2	\$64
Vehicle & Equipment Maintenance and Fuel	\$1		\$1	\$1
Purchased Services and Supplies	\$558	\$610	\$51	\$661
Administrative Costs	\$11	\$13		\$13
Transfers to Reserves and Internal Transfers	\$4		\$4	\$4
Total Expenditures	\$3,290	\$3,708	\$230	\$3,938
Net Operating Budget	\$3,229	\$3,566	\$221	\$3,787
Winter Control				
Revenues				
Miscellaneous Revenue & External Recoveries	(\$83)	(\$83)		(\$83)
Total Revenues	(\$83)	(\$83)		(\$83)
Expenditures				
Salaries, Wages & Benefits	\$1,136	\$1,231	\$25	\$1,256
Vehicle & Equipment Maintenance and Fuel	\$27	\$36	\$4	\$40
Purchased Services and Supplies	\$1,928	\$2,030	(\$102)	\$1,928
Administrative Costs	\$1	\$1		\$1

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Total Expenditures	\$3,092	\$3,298	(\$73)	\$3,225
Net Operating Budget	\$3,009	\$3,215	(\$73)	\$3,142
Waste Management				
Revenues				
Program Revenues, Fees and Fines	(\$5)	(\$7)	\$2	(\$5)
Miscellaneous Revenue & External Recoveries	(\$102)	(\$101)	(\$100)	(\$201)
Total Revenues	(\$107)	(\$108)	(\$98)	(\$206)
Expenditures				
Salaries, Wages & Benefits	\$2,322	\$2,348	\$101	\$2,449
Vehicle & Equipment Maintenance and Fuel	\$596	\$570	\$41	\$611
Purchased Services and Supplies	\$207	\$307	(\$26)	\$281
Administrative Costs	\$64	\$72		\$72
Total Expenditures	\$3,189	\$3,297	\$116	\$3,413
Net Operating Budget	\$3,082	\$3,189	\$18	\$3,207
Fleet & Safety				
Revenues				
Miscellaneous Revenue & External Recoveries	(\$265)	(\$281)	\$10	(\$271)
Total Revenues	(\$265)	(\$281)	\$10	(\$271)
Expenditures				
Salaries, Wages & Benefits	\$1,370	\$1,381	\$45	\$1,426
Vehicle & Equipment Maintenance and Fuel	\$1,015	\$1,037	\$149	\$1,186
Purchased Services and Supplies	\$212	\$176	\$29	\$205
Administrative Costs	\$95	\$136	(\$8)	\$128
Total Expenditures	\$2,692	\$2,730	\$215	\$2,945
Net Operating Budget	\$2,427	\$2,449	\$225	\$2,674
Parks Maintenance				
Revenues				
Grants			(\$20)	(\$20)
Program Revenues, Fees and Fines	(\$10)	(\$10)		(\$10)
Miscellaneous Revenue & External Recoveries	(\$92)	(\$86)	(\$13)	(\$99)
Transfers from Reserves & Internal Recoveries	(\$30)	(\$30)		(\$30)
Total Revenues	(\$132)	(\$126)	(\$33)	(\$159)
Expenditures				

Financial Summary

By Division:

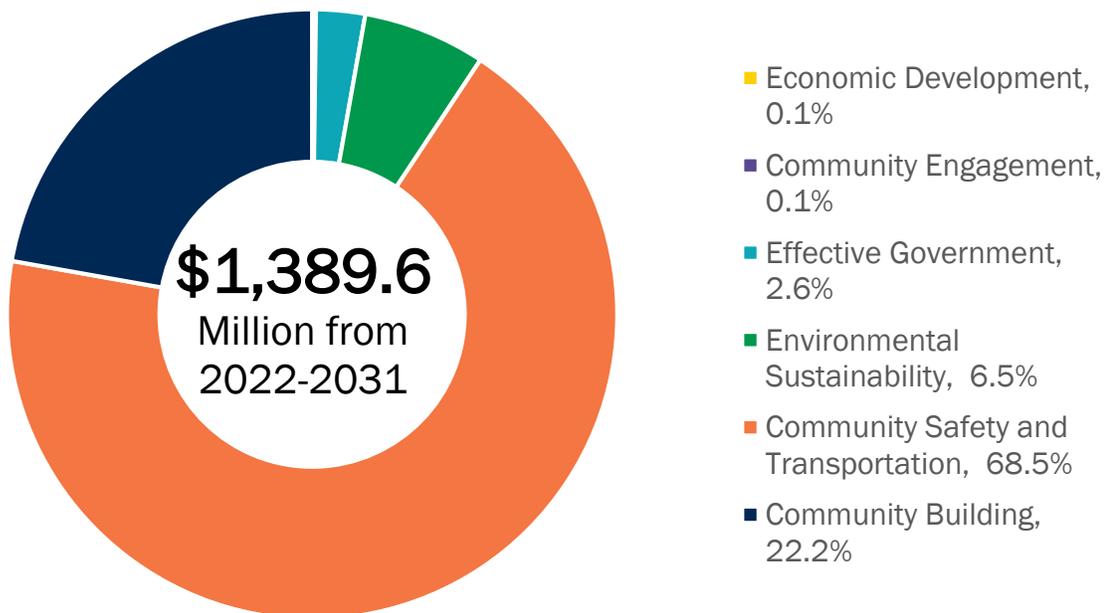
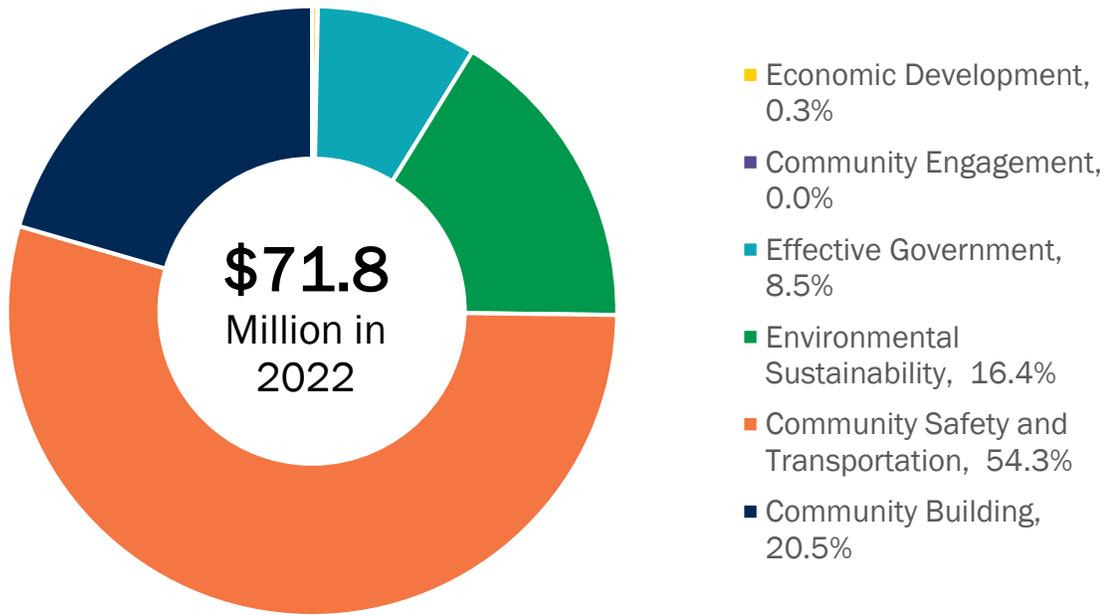
Note: Numbers may not add due to rounding.

Financial Account Category (\$ in 000's)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Salaries, Wages & Benefits	\$3,802	\$4,092	\$531	\$4,623
Building Related Costs & Utilities	\$464	\$491	\$107	\$598
Vehicle & Equipment Maintenance and Fuel	\$29	\$33	\$2	\$35
Purchased Services and Supplies	\$412	\$523	(\$57)	\$466
Administrative Costs	\$18	\$20	\$10	\$30
Total Expenditures	<u>\$4,725</u>	<u>\$5,159</u>	<u>\$593</u>	<u>\$5,752</u>
Net Operating Budget	<u>\$4,593</u>	<u>\$5,033</u>	<u>\$560</u>	<u>\$5,593</u>
Corridor Management				
Revenues				
Program Revenues, Fees and Fines	(\$817)	(\$588)	(\$228)	(\$816)
Total Revenues	<u>(\$817)</u>	<u>(\$588)</u>	<u>(\$228)</u>	<u>(\$816)</u>
Expenditures				
Salaries, Wages & Benefits	\$278	\$334	\$19	\$353
Purchased Services and Supplies	\$7	\$6		\$6
Administrative Costs	\$155	\$145		\$145
Transfers to Reserves and Internal Transfers	\$300	\$300		\$300
Total Expenditures	<u>\$740</u>	<u>\$785</u>	<u>\$19</u>	<u>\$804</u>
Net Operating Budget	<u>(\$77)</u>	<u>\$197</u>	<u>(\$209)</u>	<u>(\$12)</u>
Asset Management Services				
Revenues				
Expenditures				
Salaries, Wages & Benefits	\$370	\$370	\$14	\$384
Administrative Costs	\$11	\$13		\$13
Total Expenditures	<u>\$381</u>	<u>\$383</u>	<u>\$14</u>	<u>\$397</u>
Net Operating Budget	<u>\$381</u>	<u>\$383</u>	<u>\$14</u>	<u>\$397</u>
Total Operational Services	<u>\$19,687</u>	<u>\$21,287</u>	<u>\$1,002</u>	<u>\$22,289</u>

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Capital Budget and Forecast Summary

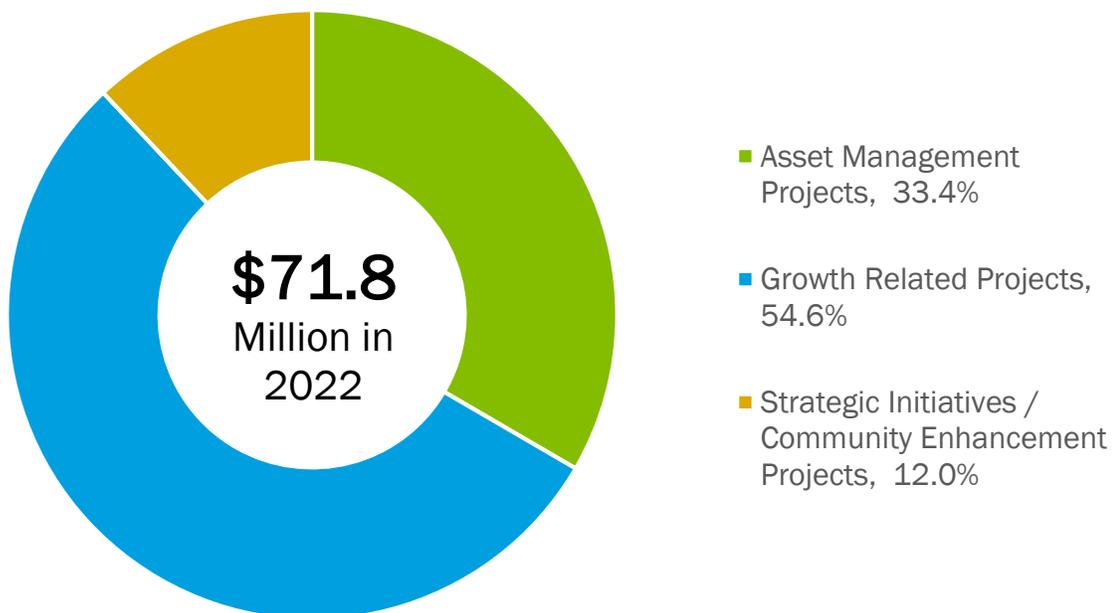
Capital Budget and Forecast by Business Plan Theme

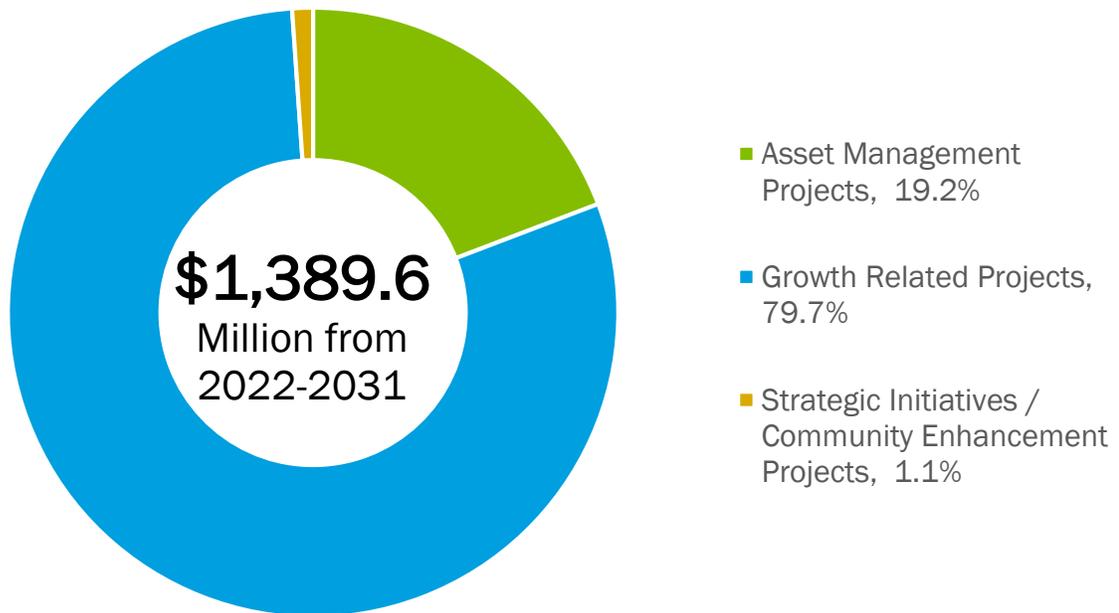


Capital Budget and Forecast by Asset Category

Numbers in the table below are in thousands of dollars and may not add due to rounding.

Asset Category	2022	2023	2024	2025 to 2031	Total \$	Total %
Facility Assets	\$7,659	\$76,413	\$13,284	\$70,435	\$167,791	12.1%
Park Assets	\$8,051	\$19,053	\$18,474	\$78,606	\$124,184	8.9%
Roads and Related Assets	\$31,352	\$71,960	\$64,108	\$789,540	\$956,959	68.9%
Fleet and Equipment Assets	\$14,967	\$11,208	\$12,534	\$71,080	\$109,789	7.9%
Studies, Strategic Initiatives and Community Enhancement	\$9,738	\$5,126	\$3,102	\$12,907	\$30,873	2.2%
Total	\$71,766	\$183,760	\$111,503	\$1,022,567	\$1,389,596	100.0%



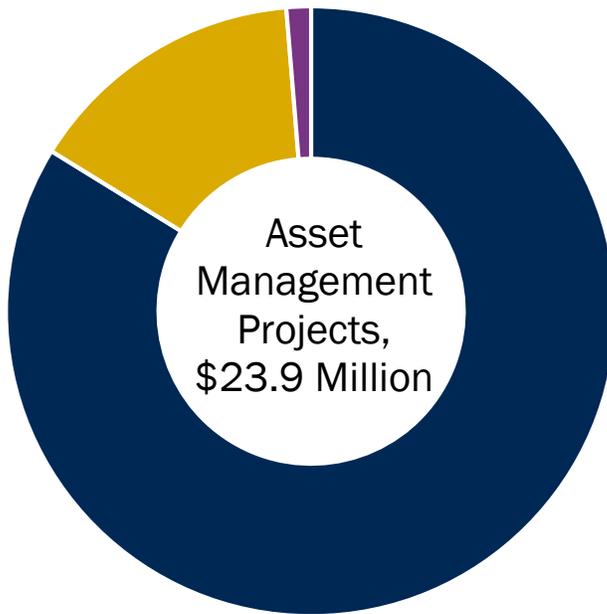


Capital Budget and Forecast by Financing Source

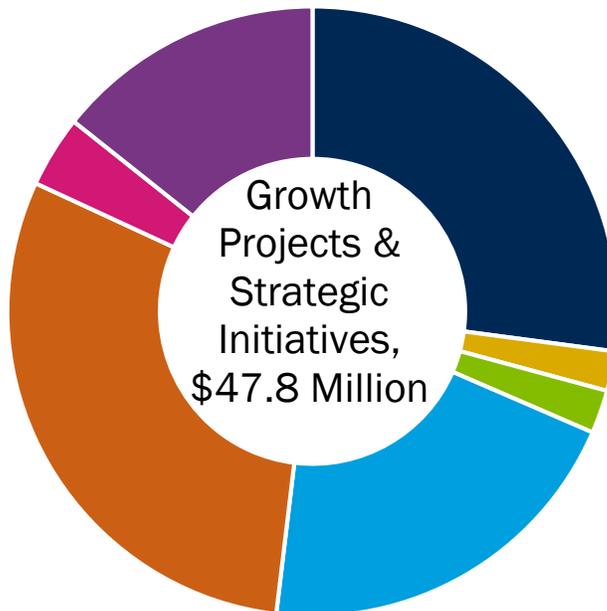
Numbers in the table below are in thousands of dollars and may not add due to rounding.

Financing Source	2022	2023	2024	2025 to 2031	Total	%
Asset Management Reserves	\$22,277	\$32,982	\$24,961	\$169,488	\$249,708	18.0%
Growth Reserve Fund	\$12,949	\$15,645	\$13,467	\$143,719	\$185,779	13.4%
Development Charges	\$14,335	\$69,802	\$53,288	\$593,894	\$731,320	52.6%
Program Reserves	\$2,354	\$9,087	\$4,827	\$13,757	\$30,026	2.2%
One-Time Reserve Fund	\$1,806	\$1,384	\$961	\$2,780	\$6,931	0.5%
Long Term Debt	\$10,845	\$54,800	\$13,898	\$98,389	\$177,932	12.8%
External Contributions	\$7,200	\$60	\$100	\$540	\$7,900	0.6%
Total	\$71,766	\$183,760	\$111,503	\$1,022,567	\$1,389,596	100.0%

Financing of Proposed 2022 Capital Budget of \$71.8 Million

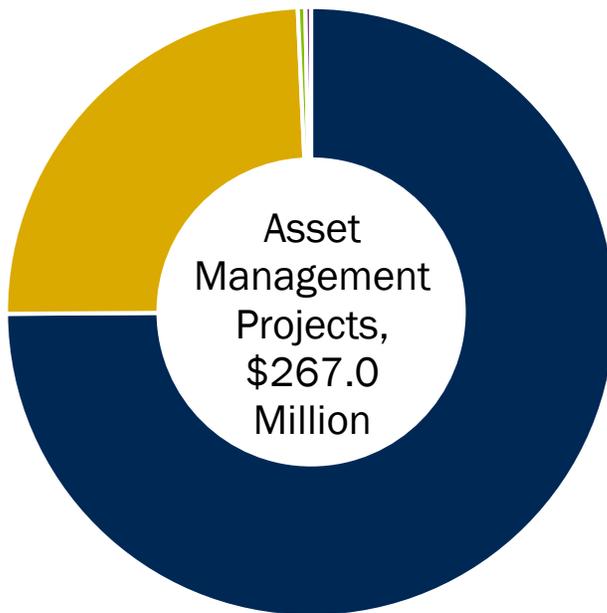


- Tax Based Reserves (Asset Management Reserve Fund), 83.8%
- Other Reserves (Incl. Canada Community Building), 14.9%
- External Contributions 1.3%

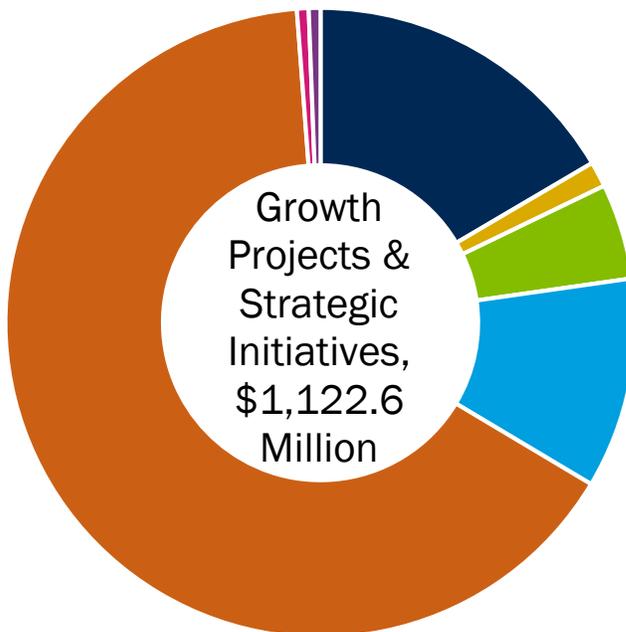


- Tax Based Reserves (Growth Reserve Fund), 27.1%
- Other Reserves 2.1%
- Long Term Debt Tax Based, 2.3%
- Long Term Debt Development Charges Related, 20.4%
- Development Charges 30.0%
- One Time Reserves 3.8%
- External Contributions 14.3%

Financing of Proposed 2022-2031 Capital Forecast of \$1,389.6 Million



- Tax Based Reserves (Asset Management Reserve Fund), 74.9%
- Other Reserves (Incl. Canada Community Building), 24.4%
- Long Term Debt 0.4%
- External Contributions 0.3%



- Tax Based Reserves (Growth Reserve Fund), 16.5%
- Other Reserves 1.3%
- Long Term Debt Tax Based, 4.9%
- Long Term Debt Development Charges Related, 10.8%
- Development Charges 65.1%
- One Time Reserves 0.6%
- External Contributions 0.6%

Corporate Long Term Debt Summary

- As of December 31, 2021 the Town has \$25.1 million of long term debt financed both internally, and externally.
- The West Whitby Landowners Agreement for the construction of Des Newman Boulevard has not been included in the long term debt total above. This agreement is to be repaid through development charge credits on approved development, with a sunset repayment date in 2027.
- The Town has previously approved \$23.1 million of additional long term debt for projects that are currently in progress.
- An additional \$10.8 million of long term debt is being requested in the 2022 Capital Budget, and;
- From 2023-2031 an additional \$167.1 million of long term debt is being forecasted.

The numbers in the tables below are in thousands of dollars.

Current Long Term Debt – Internal	Ends	Balance on Dec 31/21	Annual Repayment Source(s)
Central Public Library	2022	\$465	Development Charges
Marina Piers	2030	\$301	Marina Reserve Fund
Soccer Dome #1	2024	\$490	Whitby Football Club
Artificial Turf Field	2034	\$477	Whitby Football Club
Abilities Centre	2051	\$6,208	Abilities Centre
Total Current Internal Long Term Debt		\$7,941	

Current Long Term Debt - External	Ends	Balance on Dec 31/21	Annual Repayment Source(s)
Soccer Dome #2	2038	\$3,538	Whitby Football Club
400 Centre St South	2040	\$1,643	Tax Base Reserves
Land – Fire Hall	2040	\$1,777	Development Charges
Land – Fire Training Complex	2040	\$1,215	Tax Base Reserves and Development Charges
Land – Operations Satellite Facility	2040	\$1,683	Development Charges
Operations Centre Expansion	2040	\$6,777	Development Charges and Tax Based Reserves

Current Long Term Debt - External	Ends	Balance on Dec 31/21	Annual Repayment Source(s)
Marina Pier #4	2040	\$516	Marina Reserve Fund
Total Current External Long Term Debt		\$17,149	

Previously Approved Long Term Debt for Capital Projects in Progress	Amount	Annual Repayment Source(s)
Des Newman/CP Rail Grade Separation	\$14,750	Development Charges
Mid Arterial Roadway – Ashburn to Anderson (1)	\$8,393	Development Charges and Tax Based Reserves
Total Additional Long Term Debt for Capital Projects in Progress	\$23,143	

(1) This project is a multi-year project; please refer to the 2022 Requested Long Term Debt table and the 2023-2031 Forecasted Future Long Term Debt table for the additional long term debt amounts requested.

2022 Additional Long Term Debt Request (2)	Amount	Annual Repayment Source
White Bridge	\$1,500	Tax Based Reserves and Development Charges
Mid Arterial Roadway – Ashburn to Anderson (4)	\$9,345	Development Charges
Total Additional Long Term Debt Requested in 2021	\$10,845	

(2) All projects are multi-year budget projects.

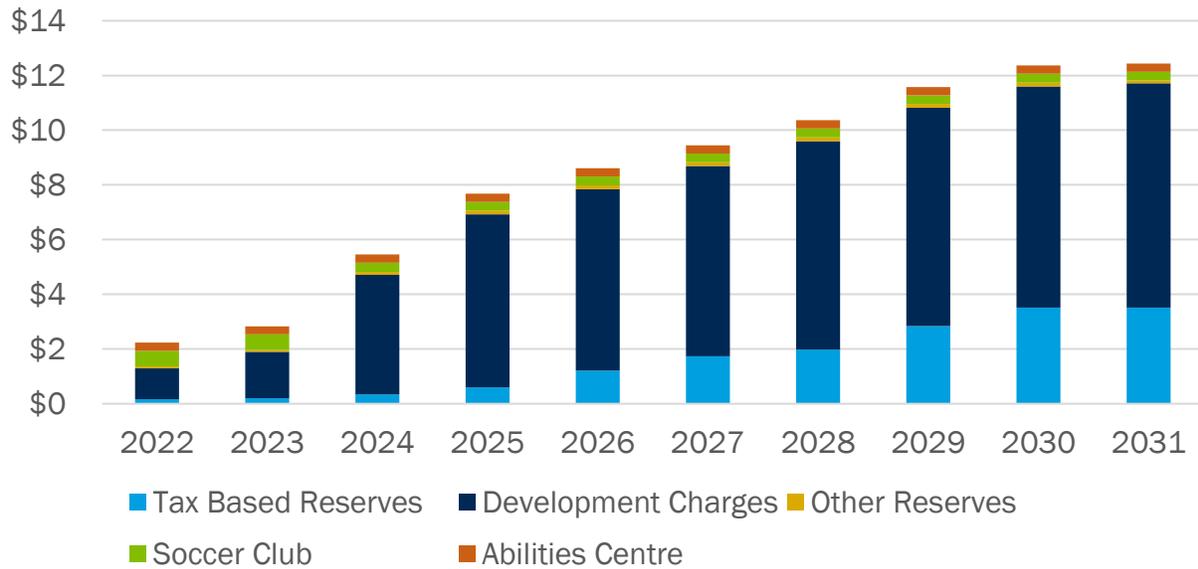
2023-2031 Forecasted Future Long Term Debt	Amount	Annual Repayment Source(s)
Mid Arterial Roadway – Ashburn to Anderson (2023-2024) (3) (4)	\$14,639	Development Charges
New Whitby Sports Complex (2023) (4)	\$39,579	Development Charges
White Bridge (2023) (3)	\$4,500	Tax Based Reserves and Development Charges
Operations Centre Expansion – Phase 2 (2023-2024) (4)	\$4,338	Development Charges

2023-2031 Forecasted Future Long Term Debt	Amount	Annual Repayment Source(s)
Marina Piers #2 & #6 (2023)	\$1,050	Marina Reserve Fund
Columbus Road – Ashburn to Baldwin (2024-2025) (4)	\$3,934	Tax Based Reserves
Heydenshore Pavilion Redevelopment (2024) (4)	\$2,625	Tax Based Reserves
Brooklin Memorial Park (2025) (4)	\$2,599	Tax Based Reserves
Luther Vipond Repurpose / Conversion (2025) (4)	\$7,080	Tax Based Reserves
Parking Structure (2025-2028)	\$20,500	Tax Based Reserves
Garden Street – Robert Attersley to Mid Arterial Roadway (2026-2027)	\$21,480	Development Charges and Tax Based Reserves
Lynde Creek Gardens Culvert (2027)	\$4,500	Tax Based Reserves and Development Charges
Operations Future Satellite Facility (2029)	\$3,150	Development Charges
Whitby Civic Centre – Municipal Building (2031)	\$7,112	Tax Based Reserves
Alternate Route Construction (2031) (4)	\$30,000	Development Charges
Total Forecasted Future Long Term Debt	\$167,087	

(3) This project is a multi-year project; please refer to the Previously Approved Long Term Debt and 2022 Requested Long Term Debt tables for the additional long term debt amounts.

(4) These amounts do not represent the entire budget request for these projects. Overall, only the portion of total project cost is being recommended to be financed from long term debt for cash flow purposes, the remaining budget that is not financed by debt will be financed directly from reserves or reserve funds.

Annual Long Term Debt Repayment by Funding Source



The graph above is in millions of dollars and does not include the estimated repayment of the West Whitby Landowner’s Agreement.

Corporate Long Term Debt Principle Balance Forecast

The long term debt forecast assumes for all new debt issuances, a 20 year term and variable interest rates based on the year of debt issuance (i.e. debt issuance in 2022 is 2.12% and debt issuance in 2031 is 4.37%).

The numbers in the table below are in thousands of dollars as of the beginning of each fiscal year and do not include any front funding agreement.

Long Term Debt Principle Balance	1 Year 2022	2 Years 2023	3 Years 2024	5 Years 2026	7 Years 2028	10 Years 2031
Current - Internal	\$7,941	\$7,072	\$6,594	\$6,147	\$5,691	\$4,958
Current - External	\$17,149	\$16,343	\$15,529	\$13,873	\$12,174	\$9,524
Previously Approved LTD	\$0	\$23,143	\$22,225	\$20,323	\$18,331	\$15,161
2022 Additional LTD	\$0	\$10,845	\$10,415	\$9,524	\$8,590	\$7,104

Long Term Debt Principle Balance	1 Year 2022	2 Years 2023	3 Years 2024	5 Years 2026	7 Years 2028	10 Years 2031
2023-2031 Additional LTD	\$0	\$0	\$54,800	\$77,626	\$96,578	\$103,196
Total	\$25,090	\$57,403	\$109,563	\$127,493	\$141,364	\$139,943

Corporate Long Term Debt Capacity Thresholds

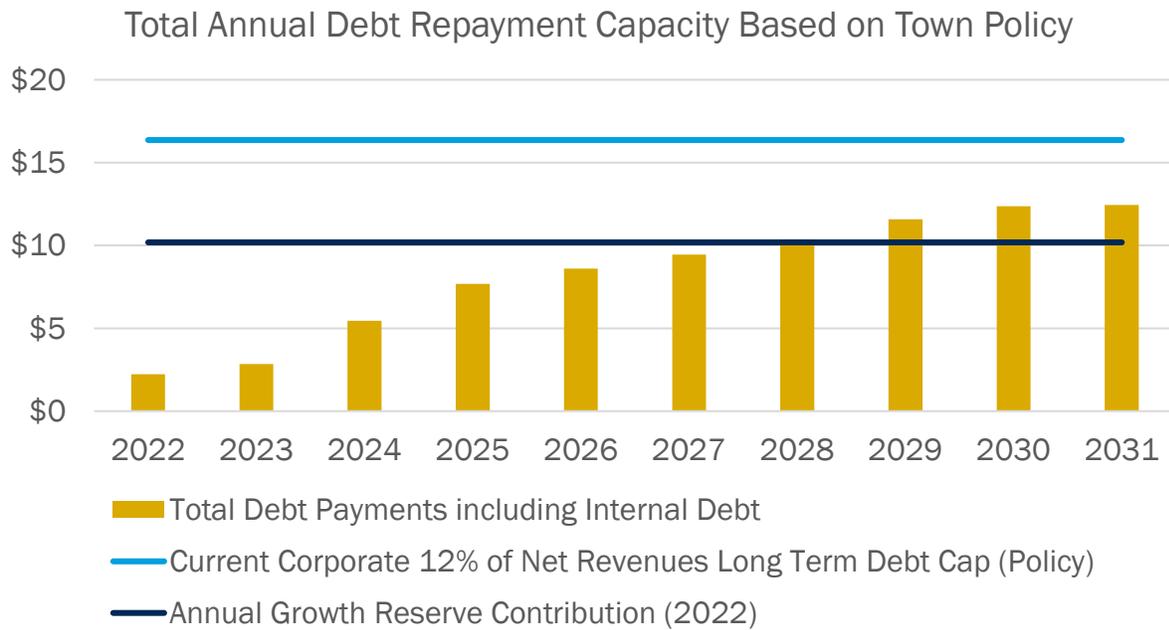
Debt capacity thresholds are established in the Council approved Debt Management Policy F 290,

Debt Measurement #1 – Total Annual Debt Repayment Capacity

Although the Province has set a debt capacity limit of 25% of net revenues, as identified in the MMAH annual Financial Information Return (FIR). The Town recognizes that long term debt to that magnitude could impact the financial sustainability of the Town in future years. The Town has chosen to set a limit of 12% of net revenues, which is also in line with other municipalities.

In addition to the overall debt capacity limit, the Growth Reserve Fund Policy F 050 clause 4.1.2 sets the minimum annual tax based contribution into the Growth reserve fund equal to the Town’s total annual long term debt repayment amount. This contribution minimum was established to mitigate the tax base risk of development charge eligible debt in periods of economic downturn, or slow growth.

- The graph below is in millions of dollars and does not include the annual repayment of the Front Funding agreement.
- The graph also assumes that the annual contribution to the Growth Reserve Fund (GRF) as proposed in the 2022 is maintained, and the annual inflationary pressures on the capital forecast do not exceed 3% per year.
- The forecasted debt level currently meets both policy requirements in the near term (note the GRF contribution is reviewed annually and the line shown below does not have future increases assumed where the debt payments in years 2029 to 2031 exceed the current contribution), and there is room in the future to address unforeseen issues, however increased contributions to the Growth Reserve Fund will be required in future budget years.

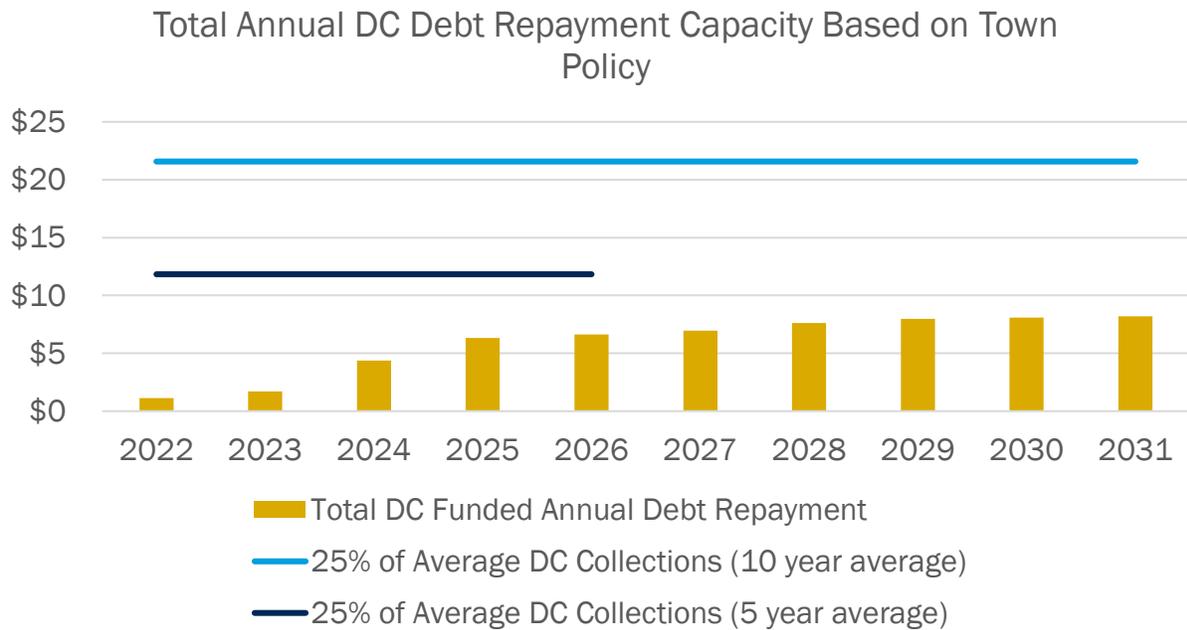


Debt Measurement #2 – Total Annual Development Charge Repayment Capacity

In order to further mitigate the tax based risk in periods of economic slowdown, the Town has set a limit for development charge annual debt payments to 25% of the projected development charge collections over the next 10 years.

Since the majority of Official Plan growth target for the Town of Whitby is expected to occur in the later half of the 10 year forecast, the graph below shows the 25% limit line for both the 10 year average and 5 year average to provide a better short/mid term view.

- The graph below is in millions of dollars and does not include the annual repayment of the Front Funding agreement.
- The graph also assumes that forecasted development rate and forecasted development charge collections will be fully achieved in the ten year period, with no economic slowdowns and the annual inflationary pressures on the capital forecast do not exceed 3% per year.
- The forecasted debt level should meet the policy requirement, and there may be the possibility for room in the future to address unforeseen issues.



Corporate Reserve Balance Forecast

The 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). The actual future usage of these funds may be restricted / specific use based on Provincial legislation and Town of Whitby Council Approved Policy.

Overall Assumptions / Considerations

- The forecast is a continuation of the 2021 projected year end reserve and reserve fund balances (Budget Summary section) which reflect the cash balance of the reserve/reserve fund, adjusted/reduced for any projects that have been previously approved but funds not yet spent.
- The timing and expenditures are based on the 2022 Budget and Forecast.
- All new long term debt payments are paid from the Growth Reserve (tax based reserve), Development Charges and Program Reserves.

The following tables are in thousands of dollars and may not add due to rounding.

Asset Management Reserves	1 Year 2022	2 Years 2023	3 Years 2024	5 Years 2026	7 Years 2028	10 Years 2031
Asset Management	\$30,818	\$27,456	\$26,643	\$21,876	\$22,471	\$29,793
Canada Community Building	\$18,332	\$13,311	\$13,593	\$15,195	\$14,975	\$11,674

Asset Management Reserves	1 Year 2022	2 Years 2023	3 Years 2024	5 Years 2026	7 Years 2028	10 Years 2031
Total	\$49,150	\$40,767	\$40,236	\$37,071	\$37,445	\$41,466

Growth Reserves	1 Year 2022	2 Years 2023	3 Years 2024	5 Years 2026	7 Years 2028	10 Years 2031
Growth (1)	\$31,930	\$26,911	\$23,828	\$5,993	(\$6,829)	(\$64,319)
Total	\$31,930	\$26,911	\$23,828	\$5,993	(\$6,829)	(\$64,319)

(1) The Growth reserve assumes the proposed 2022 budget tax based contribution is maintained every year. Although based on the Long Range Financial Plan model, this annual tax based contribution will need to increase by 2.04% annually on average over the next 5 years (2022-2026) to fund the cost of tax based growth related infrastructure as identified in the 2021 Development Charge Background Study and in the 2022-2031 Capital Budget and Forecast.

Development Charges (2)	1 Year 2022	2 Years 2023	3 Years 2024	5 Years 2026	7 Years 2028	10 Years 2031
By-Law Enforcement (3)	(\$275)	(\$321)	(\$272)	(\$217)	(\$0)	(\$196)
Fire Services	\$3,328	\$4,293	\$5,136	\$6,379	\$5,527	\$13,349
Development Related Studies	\$3,152	\$3,057	\$2,940	\$3,590	\$4,074	\$5,347
Library	\$922	\$1,776	\$2,684	\$4,520	\$10,692	\$11,669
Non Administrative Facilities	\$131	\$134	\$136	\$142	\$147	\$156
Operations (3)	\$2,480	\$2,401	\$1,605	\$99	(\$190)	\$857
Parking	\$67	\$69	\$70	\$73	\$76	\$81
Parks & Recreation	\$48,330	\$23,595	\$11,626	\$6,148	\$35,357	\$55,360
Roads & Related - Alternate Route	\$18,657	\$22,398	\$23,770	\$14,845	\$28,569	\$11,791
Roads & Related - Townwide Infrastructure	\$43,757	\$44,879	\$44,684	\$44,765	\$142,680	\$57,406

Development Charges (2)	1 Year 2022	2 Years 2023	3 Years 2024	5 Years 2026	7 Years 2028	10 Years 2031
Stormwater Management (3)	(\$892)	(\$2,873)	(\$2,572)	(\$4,294)	(\$1,823)	\$1,866
Waste Management	\$861	\$982	\$453	\$689	\$1,121	\$890
Total	\$120,517	\$100,388	\$90,261	\$76,738	\$226,231	\$158,577

(2) The Development Charge collection forecast is based on the growth forecast included in the 2021 Development Charge Background Study

(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 2022	2 Years 2023	3 Years 2024	5 Years 2026	7 Years 2028	10 Years 2031
Arena	\$2,119	\$1,477	\$1,160	\$621	\$172	\$1,220
Building Permit	\$9,800	\$9,818	\$10,082	\$9,937	\$10,225	\$10,741
Corporate Development	\$766	\$562	\$536	\$484	\$330	\$200
Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Employee Related Benefits	\$1,064	\$1,086	\$1,107	\$1,152	\$1,199	\$1,272
Environmental Guide	\$24	\$24	\$24	\$24	\$24	\$24
Façade Grant	\$0	\$0	\$0	\$0	\$0	\$0
Future Specified - Sub Division Contributions	\$10,552	\$10,677	\$10,535	\$10,662	\$10,778	\$9,904
Gravel Pit Rehab	\$95	\$99	\$103	\$111	\$119	\$131
Groveside Burial Options	\$144	\$147	\$150	\$156	\$162	\$172
Groveside Equipment	\$88	\$90	\$92	\$96	\$99	\$105
Groveside Future Development	\$8	\$8	\$8	\$8	\$9	\$9

Program Reserves	1 Year 2022	2 Years 2023	3 Years 2024	5 Years 2026	7 Years 2028	10 Years 2031
Harbour Maintenance	\$10	\$20	\$10	\$10	\$10	\$20
Information Technology	\$0	\$0	\$0	\$0	\$0	\$0
Lynde Shores	\$158	\$161	\$164	\$170	\$177	\$188
Marina	\$721	\$809	\$494	\$447	\$552	(\$163)
Mayor's Community Development	\$90	\$90	\$90	\$90	\$90	\$90
Municipal Election	\$0	\$109	\$219	\$0	\$219	\$109
Parking	\$4,012	\$2,904	\$574	\$910	\$1,469	\$1,194
Parks Cash in Lieu	\$2,605	(\$2,186)	(\$1,500)	(\$86)	\$1,385	\$2,673
Performing Arts Community Development Fund	\$82	\$42	\$2	\$0	\$0	\$0
Road Infrastructure Repair	\$550	\$535	\$520	\$490	\$460	\$415
Roadwatch	\$19	\$19	\$19	\$19	\$19	\$19
Seniors Centre Transportation	\$83	\$84	\$86	\$90	\$93	\$99
Seniors Committee	\$54	\$55	\$56	\$58	\$61	\$64
Tree Planting	\$519	\$519	\$519	\$519	\$519	\$519
Town Property	\$4,350	\$4,437	\$4,526	\$4,709	\$4,899	\$5,199
Whitby Library Fundraising	\$19	\$19	\$20	\$20	\$21	\$22
Whitby Public Library	\$200	\$200	\$200	\$200	\$200	\$200
Whitby Soccer Dome	\$365	\$408	\$451	\$542	\$636	\$784
Whitby Station Gallery	\$30	\$30	\$30	\$30	\$30	\$30
Total	\$38,526	\$32,243	\$30,277	\$31,469	\$33,956	\$35,242

Stabilization Reserves (4)	1 Year 2022	2 Years 2023	3 Years 2024	5 Years 2026	7 Years 2028	10 Years 2031
Bad Debt Allowance	\$327	\$327	\$327	\$327	\$327	\$327
Contingencies	\$4,828	\$4,828	\$4,828	\$4,828	\$4,828	\$4,828
Insurance	\$1,324	\$1,325	\$1,325	\$1,326	\$1,327	\$1,329
Tax Rate Stabilization	\$634	\$634	\$634	\$634	\$634	\$634
Winter Control	\$1,432	\$1,432	\$1,432	\$1,432	\$1,432	\$1,432
Working Funds	\$1,008	\$1,008	\$1,008	\$1,008	\$1,008	\$1,008
WSIB / NEER	\$987	\$880	\$770	\$545	\$567	\$602
Total	\$10,539	\$10,433	\$10,324	\$10,100	\$10,123	\$10,159

(4) The reserve fund category balance is within the target balance established under the Contingency Reserves Category 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 2022	2 Years 2023	3 Years 2024	5 Years 2026	7 Years 2028	10 Years 2031
Long Term Finance (5) (6)	\$1,798	\$962	\$123	(\$638)	(\$1,139)	(\$1,952)
Total	\$1,798	\$962	\$123	(\$638)	(\$1,139)	(\$1,952)

(5) 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, and the annual repayment of the Abilities Centre loan by the Abilities Centre.

(6) 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 2022 this initiative is estimated to cost \$200 thousand.

All Reserves	1 Year 2022	2 Years 2023	3 Years 2024	5 Years 2026	7 Years 2028	10 Years 2031
Grand Total	\$252,461	\$211,704	\$195,050	\$160,733	\$299,787	\$179,174

Pre-Budget Approval

The following 2022 capital projects have received pre-budget approval through Council's approval of the reports noted.

The following tables are in thousands of dollars and may not add due to rounding.

Roads & Related Assets	Report	2022 Budget	2023-2031 Forecast	Total
Baldwin Street at Canary Street Traffic Signal (35226406)	PW 33-21	\$200	\$175	\$375
Pedestrian Traffic Signal - Manning / HEPC Trail (35206405)	PW 33-21	\$206	\$0	\$206
Rossland Road at Overlord Street/Doulton Gate or HEPC Traffic Signal (35226408)	PW 33-21	\$175	\$0	\$175
Thickson Road at Glengowan Street Traffic Signal (35226407)	PW 33-21	\$200	\$175	\$375
Dryden Boulevard at the HEPC Trail - Pedestrian Crossing (35236401)	PW 33-21	\$275	\$0	\$275
Total		\$1,056	\$350	\$1,406

Fleet and Equipment Assets	Report	2022 Budget	2023-2031 Forecast	Total
Corporate IT Infrastructure (Asset Management) (10225501)	FS 68-21	\$705	\$0	\$705
BLDG - Vehicle #4112641 (30221004)	FS 68-21	\$45	\$0	\$45
BLDG - Vehicle #4112642 (30221005)	FS 68-21	\$45	\$0	\$45
BLDG - Vehicle (Additional) (30222007)	FS 68-21	\$45	\$0	\$45
BLDG - Vehicle (Additional) (30222008)	FS 68-21	\$45	\$0	\$45
By-Law - 1/2 Ton Truck #3712597 (Electric/Hybrid) (30212004)	FS 68-21	\$70	\$0	\$70
By-Law - 1/2 Ton Truck #3712598 (Electric/Hybrid) (30212005)	FS 68-21	\$70	\$0	\$70
By-Law - Plug in Hybrid SUV #3712599 (30212006)	FS 68-21	\$45	\$0	\$45

Fleet and Equipment Assets	Report	2022 Budget	2023-2031 Forecast	Total
By-Law - Plug in Hybrid SUV #3712600 (30212007)	FS 68-21	\$45	\$0	\$45
By-law - Vehicle and Equipment (additional) (54212001)	FS 68-21	\$45	\$0	\$45
CONST - 1/2 Ton Truck #3812643 (Electric) (30221010)	FS 68-21	\$70	\$0	\$70
CONST - 1/2 Ton Truck #3812644 (Electric) (30221011)	FS 68-21	\$70	\$0	\$70
CONST - 1/2 Ton Truck #3812645 (Electric) (30221012)	FS 68-21	\$70	\$0	\$70
Fire - Vehicle #2012144 Plug in Hybrid (30222004)	FS 68-21	\$45	\$0	\$45
Fire- P32 Pumper #2012145 (30222301)	FS 68-21	\$1,774	\$0	\$1,774
Fire- P34 Pumper #2012146 (30232301) *Delivery in 2024	FS 68-21	\$1,774	\$0	\$1,774
HORT - 2 Ton Truck with Dump #7612608 (30222106)	FS 68-21	\$75	\$0	\$75
HORT - 2 Ton Truck with Dump #7612609 (30222107)	FS 68-21	\$75	\$0	\$75
PKSG - 20' Grass Trailer #7307441 (30222201)	FS 68-21	\$16	\$0	\$16
PKSG - Grounds Maintenance Trailer (additional) (30200403)	FS 68-21	\$16	\$0	\$16
PKSM - Trailer #7007439 (30221801)	FS 68-21	\$16	\$0	\$16
RDSU - Single Axle Dump Truck (30222108)	FS 68-21	\$268	\$0	\$268
TRAF - 2 Ton Truck with Crane #3412640 (30228803)	FS 68-21	\$97	\$0	\$97
TRAF - 2 Ton Truck with Crane #30147102 (30248809)	FS 68-21	\$97	\$0	\$97
Waste - Two Stream Side Loader #3117836 (30222503)	FS 68-21	\$343	\$0	\$343
Waste - Two Stream Side Loader #3117837 (30222504)	FS 68-21	\$343	\$0	\$343
Waste - Two Stream Side Loader #3117838 (30222505)	FS 68-21	\$343	\$0	\$343
Total		\$6,651	\$0	\$6,651

Studies, Strategic Initiatives and Community Enhancement	Report	2022 Budget	2023-2031 Forecast	Total
Zero Carbon Whitby Costing Study (55227607)	CAO 34-21	\$161	\$0	\$161
Downtown Whitby CIP Maintenance & Improvement Grants (55227405)	CAO 26-21	\$45	\$0	\$45
Downtown Brooklin CIP Grants (55217402)	CAO 26-21	\$30	\$0	\$30
Total		\$236	\$0	\$236

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2022 Capital Budget With Financing Source

Facility Assets

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
Brooklin Community Centre & Library									
71221110 BCCL - E20 Furniture (Facility)	10,500	10,500	-	-	-	-	-	-	-
Subtotal	10,500	10,500	-	-	-	-	-	-	-
Civic Recreation Complex									
71241122 CRC - D5020 Site Lighting Conversion and Bollard Lights	40,000	40,000	-	-	-	-	-	-	-
Subtotal	40,000	40,000	-	-	-	-	-	-	-
Iroquois Park Sports Centre									
71221013 AOP - E10 Automatic Pool Vacuum	8,400	8,400	-	-	-	-	-	-	-
71221002 IPSC - B2010 Exterior Sealants	10,500	10,500	-	-	-	-	-	-	-
71221010 IPSC - B3010 Roofing	900,000	900,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
71221038 IPSC - Brine Pump	15,000	15,000	-	-	-	-	-	-	-
71221036 IPSC - Brine System Treatment	25,000	25,000	-	-	-	-	-	-	-
71221037 IPSC - D3040 HVAC Replacement Program	200,000	200,000	-	-	-	-	-	-	-
71221035 IPSC - D5020 Lighting Conversion (Arena 2 and 5)	35,000	-	-	-	-	35,000	-	-	-
71221027 IPSC - F1040 Refrigeration Relief Valve	12,600	-	-	-	-	12,600	-	-	-
71221029 IPSC - Natural Gas Fill Station	27,000	27,000	-	-	-	-	-	-	-
Subtotal	1,233,500	1,185,900	-	-	-	47,600	-	-	-
Luther Vipond Memorial Arena									
71221026 LVMA - A1030 Slab Repair	20,250	-	-	-	-	20,250	-	-	-
71221039 LVMA - Brine System Treatment	15,000	15,000	-	-	-	-	-	-	-
Subtotal	35,250	15,000	-	-	-	20,250	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
McKinney Centre									
71221018 MCK - E10 Natural Gas Fill Station	9,000	-	-	-	-	9,000	-	-	-
Subtotal	9,000	-	-	-	-	9,000	-	-	-
Operations Centre									
71221301 OPC - D2020 Change Room Shower Renovation	25,000	25,000	-	-	-	-	-	-	-
30211305 OPC - Expansion Phase 2	210,000	-	-	16,237	193,763	-	-	-	-
30201304 OPC - Storage Blocks	10,000	10,000	-	-	-	-	-	-	-
Subtotal	245,000	35,000	-	16,237	193,763	-	-	-	-
Other Administrative / Operational Facilities									
30221602 Gravel Pit Compliance/Remediation Study	73,000	73,000	-	-	-	-	-	-	-
30221601 Landfill Sites Upgrades	32,500	32,500	-	-	-	-	-	-	-
30230701 SSD - B3010 Roof Coverings	1,367,509	1,367,509	-	-	-	-	-	-	-
30130714 SSD - E3042 Exhaust Ventilation Systems	24,000	24,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
30191305 SSD - G2031 Paving and Surface	50,000	50,000	-	-	-	-	-	-	-
30331306 SSD - G4020 Site Lighting (S)	10,000	10,000	-	-	-	-	-	-	-
Subtotal	1,557,009	1,557,009	-	-	-	-	-	-	-
Other Town Property									
71221604 1710 Charles - B1010 Conditions/Structural Audit	26,250	26,250	-	-	-	-	-	-	-
71201611 ALL - Access Control for Town Buildings, Doors and Cameras	200,000	200,000	-	-	-	-	-	-	-
71221615 ALL - Building Envelope Investigations	25,000	25,000	-	-	-	-	-	-	-
80181601 ALL - Utility Sub-meters in Town Facilities	40,000	40,000	-	-	-	-	-	-	-
Subtotal	291,250	291,250	-	-	-	-	-	-	-
Park Structures									
71221614 Pringle Park Washroom - B3010 Roof Replacement	75,000	75,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
71221129 Pumphouse Restoration Construction and Landscaping	600,000	600,000	-	-	-	-	-	-	-
Subtotal	675,000	675,000	-	-	-	-	-	-	-
Port Whitby Marina									
74211105 PWM - D5010 Electrical Repairs	20,000	-	-	-	-	20,000	-	-	-
74221106 PWM - E20 Office/Lounge Furniture	6,000	-	-	-	-	6,000	-	-	-
74301101 PWM - F10 Staff Work Building	130,000	-	-	-	65,000	65,000	-	-	-
74221104 PWM - G20 Pier Anchor Repairs	20,000	-	-	-	-	20,000	-	-	-
74221101 PWM - G20 Yard Hydro Service	26,250	-	-	-	-	26,250	-	-	-
74211104 PWM - Harbour Dredging / Flooding Mitigation	140,000	-	-	-	-	100,000	-	40,000	-
74221105 PWM - Pier / Grounds Electrical Repairs	10,500	-	-	-	-	10,500	-	-	-
Subtotal	352,750	-	-	-	65,000	247,750	-	40,000	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
Station Gallery									
71221113 WSG - B3010 Roofing (Flat)	115,000	115,000	-	-	-	-	-	-	-
Subtotal	115,000	115,000	-	-	-	-	-	-	-
Whitby Centennial Building									
71221115 WCB - G2030 Exterior Stairs	5,250	5,250	-	-	-	-	-	-	-
Subtotal	5,250	5,250	-	-	-	-	-	-	-
Whitby Fire Facilities									
20221202 FH (All) - C30 Interior Painting	7,900	7,900	-	-	-	-	-	-	-
71221212 FH (All) - C3020 Flooring	80,000	80,000	-	-	-	-	-	-	-
20221201 FH(All) E10/20 Appliances & Furnishings	13,104	13,104	-	-	-	-	-	-	-
71221215 FH1 - D2020 Hydrant Repair	15,000	15,000	-	-	-	-	-	-	-
71221201 FH2 - B2010 Exterior Walls (Brick)	9,450	9,450	-	-	-	-	-	-	-
71211207 FH3 - D3020 Furnace	10,000	10,000	-	-	-	-	-	-	-
71221207 FH3 - G2020 Parking Lot	7,500	7,500	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
71221216 FH4 - D2020 Hydrant Repair	15,000	15,000	-	-	-	-	-	-	-
71221209 FH4 - D3020 Furnaces	10,000	10,000	-	-	-	-	-	-	-
71221213 FH5 - D3020 Heating Upgrades	160,000	160,000	-	-	-	-	-	-	-
71291201 Fire Training Complex	2,200,000	-	-	1,716,000	484,000	-	-	-	-
Subtotal	2,527,954	327,954	-	1,716,000	484,000	-	-	-	-
Whitby Library Branches									
71221503 CPL - D3020 (Boiler Maintenance)	10,500	10,500	-	-	-	-	-	-	-
90221503 CPL - E20 Furniture	15,500	15,500	-	-	-	-	-	-	-
90221502 CPL - F10 Makerspace Conversion	73,500	-	-	-	73,500	-	-	-	-
71221502 CPL - G2020 Parking Lot Repairs	8,400	8,400	-	-	-	-	-	-	-
71221505 CPL - G2030 Pond Surface Pavers	9,500	9,500	-	-	-	-	-	-	-
Subtotal	117,400	43,900	-	-	73,500	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
Whitby Municipal Building									
71221413 ALL - D2020 Touchless Faucets	105,000	105,000	-	-	-	-	-	-	-
71221409 ALL - Municipal Office Modifications	150,000	-	-	150,000	-	-	-	-	-
71221412 ALL - Power Door Operators	10,000	10,000	-	-	-	-	-	-	-
71221410 CORP - E20 Office Furniture (Lifecycle)	26,250	26,250	-	-	-	-	-	-	-
Subtotal	291,250	141,250	-	150,000	-	-	-	-	-
Whitby Seniors Activity Centre									
71221121 WSAC - C1020 Removable Wall	65,000	65,000	-	-	-	-	-	-	-
71221127 WSAC - C20 Concrete Stairs	37,500	37,500	-	-	-	-	-	-	-
71221126 WSAC - E2020 Furniture	50,000	50,000	-	-	-	-	-	-	-
Subtotal	152,500	152,500	-	-	-	-	-	-	-
Total Facility Assets	7,658,613	4,595,513	-	1,882,237	816,263	324,600	-	40,000	-

Park Assets

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
Parks Program									
70220218 Chelseahill Local Park	995,000	-	-	-	995,000	-	-	-	-
70200226 Cullen Central Park Design / Construction	200,000	-	-	-	200,000	-	-	-	-
30210003 Fleet to Trees Program	10,000	-	-	-	-	-	-	10,000	-
70200103 Grass Park Redevelopment	425,000	-	-	318,750	106,250	-	-	-	-
70220304 Iroquois Park Diamond 2 - Netting	15,000	15,000	-	-	-	-	-	-	-
70200002 King Street Park Improvements	40,000	-	-	7,600	32,400	-	-	-	-
70210215 Lazy Dolphin Local Park	995,000	-	-	-	995,000	-	-	-	-
70220002 Monarch Pledge & Bee City Naturalization Project	5,000	-	-	-	-	-	5,000	-	-
30220301 Park Benches and Waste Receptacles	24,000	24,000	-	-	-	-	-	-	-
30220202 Park Sports Facility Repairs	10,000	10,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
70220123 Parks Misc Pathway Repair and Rehabilitations	250,000	250,000	-	-	-	-	-	-	-
70220003 Parks Misc Surveys / Geotechnical	20,000	20,000	-	-	-	-	-	-	-
70220221 Phillips-Kozaroff Park Basketball Court Reconstruction	40,000	40,000	-	-	-	-	-	-	-
70220213 Phillips-Kozaroff Park Playground / Accessibility	225,000	225,000	-	-	-	-	-	-	-
30220201 Small Replacement Projects - Parks	25,000	25,000	-	-	-	-	-	-	-
30220002 Town Tree Maintenance & Management	35,000	35,000	-	-	-	-	-	-	-
30220001 Town Tree Replacement	55,000	55,000	-	-	-	-	-	-	-
70220208 Wallace Park - Playground/Accessibility	138,000	138,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
70220207 Willow Park Accessible Baseball Polyurethane Coating	6,000	6,000	-	-	-	-	-	-	-
Subtotal	3,513,000	843,000	-	326,350	2,328,650	-	5,000	10,000	
Recreational Trails Program									
70220115 Gallamere Court to Nichol Park Trail Resurface.	207,000	207,000	-	-	-	-	-	-	-
70220110 Minto Development Trails	100,000	-	-	29,650	70,350	-	-	-	-
30220101 Recreational Trails Minor Repairs	21,000	21,000	-	-	-	-	-	-	-
70220122 Waterfront Trail - Corbett Creek Bridge Boardwalk Approaches	450,000	-	-	135,000	315,000	-	-	-	-
70220121 Waterfront Trail - Corbett Creek Bridge Widening and Resurfacing	1,100,000	-	-	326,161	773,839	-	-	-	-
70220120 Waterfront Trail - Corbett Creek to Intrepid Park Widening	360,000	-	-	106,744	253,256	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
70250102 Waterfront Trail LCBO Boardwalk	2,300,000	-	-	681,973	1,618,027	-	-	-	-
Subtotal	4,538,000	228,000	-	1,279,528	3,030,472	-	-	-	-
Total Park Assets	8,051,000	1,071,000	-	1,605,878	5,359,122	-	5,000	10,000	-

Roads and Related Assets

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
Bridges and Culverts Program									
40206111 BR A08 02 - White Bridge	1,500,000	-	-	-	-	-	-	-	1,500,000
40226116 BR A08 04 - Dehart Bridge Rehabilitation	500,000	500,000	-	-	-	-	-	-	-
40226113 Bridge & Culvert Structure Design Future Work	75,000	-	-	-	75,000	-	-	-	-
40226114 Bridge Rehabilitation	250,000	250,000	-	-	-	-	-	-	-
30226101 Bridge Structural Maintenance	105,000	105,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
40230301 CU A07 02 - Brawley Road Culvert Monitoring	3,500	-	-	2,800	700	-	-	-	-
40226111 CU A07 05 - Columbus Culvert Monitoring	3,000	3,000	-	-	-	-	-	-	-
40226115 CU D01 06 - White Oaks / Lynde Creek Gardens Culvert Study	500,000	-	-	400,000	100,000	-	-	-	-
40226112 Culvert Rehabilitation	150,000	150,000	-	-	-	-	-	-	-
40226055 Inspection Program - Bridges and Culverts	20,000	20,000	-	-	-	-	-	-	-
40206106 Inspection Program - Pedestrian Bridges	25,000	25,000	-	-	-	-	-	-	-
Subtotal	3,131,500	1,053,000	-	402,800	175,700	-	-	-	1,500,000
Mid Arterial Roadway									
40226020 Mid Arterial Roadway - Ashburn to Garden St Ext	9,393,000	-	-	48,075	-	-	-	-	9,344,925

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
40196019 Mid Arterial Roadway EA & Prelim Design Reimbursement Agreement	300,000	-	-	-	300,000	-	-	-	-
Subtotal	9,693,000	-	-	48,075	300,000	-	-	-	9,344,925
Multi-Use Paths and Cycling Facilities Program									
40286203 Bonaccord - Cochrane to Mackey	35,000	-	-	10,378	24,622	-	-	-	-
35226202 Centrelines and User Symbols MUP	400,000	-	-	-	-	-	400,000	-	-
35226201 Cycling Misc. Facility Improvements	170,000	-	-	51,000	119,000	-	-	-	-
40226057 Misc Striping and Signage	35,000	-	-	10,378	24,622	-	-	-	-
35226404 Urban Mobility Amenities (ie bike repair stands, bike parking)	30,000	-	-	8,895	21,105	-	-	-	-
Subtotal	670,000	-	-	80,651	189,349	-	400,000	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
Municipal Parking Program									
35226304 On-Street Metres / Pay and Display (additional)	100,000	-	-	-	27,858	72,142	-	-	-
35228001 PKEN - Pay and Display Machines	117,000	-	-	-	-	117,000	-	-	-
35236302 Parking Lot #5 - PA15-02 Reconstruction (Green & Colborne)	375,000	-	-	-	-	375,000	-	-	-
35226302 Parking Lot #7 - PA14-02 Crack Sealing (Colborne & Centre)	4,200	-	-	-	-	4,200	-	-	-
35226303 Parking Lot #9 - PA66-02 Crack Sealing (Brooklin)	3,150	-	-	-	-	3,150	-	-	-
30226301 Parking Lot Inspection Program (all lots)	20,000	20,000	-	-	-	-	-	-	-
Subtotal	619,350	20,000	-	-	27,858	571,492	-	-	-
Region of Durham Assets									
35226406 Baldwin Street at Canary Street Traffic Signal PW 33-21	200,000	-	-	200,000	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
35206405 Pedestrian Traffic Signal - Manning / HEPC Trail PW 33-21	205,500	-	-	205,500	-	-	-	-	-
35226408 Rossland Road at Overlord Street/Doulton Gate or HEPC Traffic Signal PW 33-21	175,000	-	-	175,000	-	-	-	-	-
35226407 Thickson Road at Glengowan Street Traffic Signal PW 33-21	200,000	-	-	200,000	-	-	-	-	-
Subtotal	780,500	-	-	780,500	-	-	-	-	-
Road Intersection Improvement Program									
35226402 Future Traffic Signals / Traffic Control Devices	25,000	-	-	-	25,000	-	-	-	-
35226002 Traffic Calming Initiatives	50,000	-	-	25,000	25,000	-	-	-	-
Subtotal	75,000	-	-	25,000	50,000	-	-	-	-
Road Reconstruction Program									
40226052 Future Design - Road Reconstruction	100,000	100,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
40246022 Water Street 3. Property	300,000	-	-	60,000	240,000	-	-	-	-
Subtotal	400,000	100,000	-	60,000	240,000	-	-	-	-
Road Surface Treatment & Slurry Seal Program									
30226004 Duffs Rd - Brawley Rd to Baldwin St	94,500	94,500	-	-	-	-	-	-	-
30226002 Duffs Rd - Level Rail Crossing to Myrtle Rd.	115,500	115,500	-	-	-	-	-	-	-
30226001 Duffs Rd. - Level Rail Crossing to Townline Rd. W	47,250	47,250	-	-	-	-	-	-	-
30226003 Duffs Rd. - Myrtle Rd. to Brawley Rd.	173,250	173,250	-	-	-	-	-	-	-
30226005 Way St - Kinsmen Ct to Cul-de-sac	84,000	84,000	-	-	-	-	-	-	-
Subtotal	514,500	514,500	-	-	-	-	-	-	-
Road Widening and Extension Program									
40216032 Desmond Newman Blvd - Taunton to Coronation	780,000	-	-	11,210	768,790	-	-	-	-
Subtotal	780,000	-	-	11,210	768,790	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
Roads Maintenance Program									
30226401 Boulevards in Downtown Whitby	9,450	9,450	-	-	-	-	-	-	-
30226011 Catch Basin / Maintenance Hole Repair Program	157,500	157,500	-	-	-	-	-	-	-
30306401 Community Organization Signs	5,000	5,000	-	-	-	-	-	-	-
30226008 Crack Seal Pavement Program - Fall	53,000	53,000	-	-	-	-	-	-	-
30226009 Crack Seal Pavement Program - Spring	262,500	262,500	-	-	-	-	-	-	-
30226403 Downtown Banner Installation / Maintenance	34,000	34,000	-	-	-	-	-	-	-
30226404 Downtown Banner Replacement (Whitby & Brooklin)	18,000	18,000	-	-	-	-	-	-	-
55226401 Downtown Street Furniture & Fixtures	10,300	10,300	-	-	-	-	-	-	-
30226402 Fence Replacement Program	100,000	100,000	-	-	-	-	-	-	-
30226014 Guiderail Replacement	50,000	50,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
30226013 Handrails	6,300	6,300	-	-	-	-	-	-	-
40226048 Misc Road Resurfacing	50,000	50,000	-	-	-	-	-	-	-
30226007 Misc Signage and Pavement Markings	200,000	200,000	-	-	-	-	-	-	-
30226015 Pavement Management Inspection/Assessment	21,000	21,000	-	-	-	-	-	-	-
40226056 Road Patching Program	200,000	-	-	-	-	200,000	-	-	-
30226012 Road Shoulders Program	125,000	125,000	-	-	-	-	-	-	-
30226006 Roads Surface Treatment Program	133,350	133,350	-	-	-	-	-	-	-
30226405 Roadways Sign Inventory/Inspection Program	52,500	52,500	-	-	-	-	-	-	-
30226010 Slurry Seal Minor Maintenance Program	52,500	52,500	-	-	-	-	-	-	-
Subtotal	1,540,400	1,340,400	-	-	-	200,000	-	-	-
Sidewalk Program									
40216211 Ash St - Chestnut to Maple	69,825	-	-	48,433	5,382	16,010	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
40226203 Charles St - Watson to Victoria	183,750	-	-	161,883	17,987	3,880	-	-	-
40216205 Colston Ave - Centre St W to North St	52,500	-	-	42,598	4,733	5,169	-	-	-
40216212 Maple St - Pery to Hickory	157,500	-	-	135,950	15,105	6,445	-	-	-
40216214 North - Colston to Baldwin	173,250	-	-	155,925	17,325	-	-	-	-
40226202 RR 58 Manning - Adelaide Connection	157,500	-	-	-	157,500	-	-	-	-
40216207 Rossland - Garrard to Oshawa (NS)	94,500	45,142	-	-	-	49,358	-	-	-
30226201 Sidewalk Inventory/Inspection Program	10,500	10,500	-	-	-	-	-	-	-
40226206 Sidewalk Misc Bay Replacement Program	420,000	166,000	-	-	-	254,000	-	-	-
30226202 Sidewalk Misc PolyLevel Repairs	15,000	15,000	-	-	-	-	-	-	-
Subtotal	1,334,325	236,642	-	544,789	218,032	334,862	-	-	-
Storm Water Program									
40226509 Ash Creek Enclosure Inspection	105,000	105,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
30226504 Channel Cleanout	31,500	31,500	-	-	-	-	-	-	-
40226508 Creek Bank Shoring Inspection	26,250	26,250	-	-	-	-	-	-	-
40226503 Creek Erosion Restoration Works	250,000	-	-	225,000	25,000	-	-	-	-
40236502 Future Storm Sewer Replacements - 5 Year Monitoring Program	50,000	50,000	-	-	-	-	-	-	-
40216501 Garden St Snow Storage Facility - Phase 2	215,000	-	-	129,000	86,000	-	-	-	-
40256504 Halls Rd Culvert @ Lynde Creek	630,000	-	-	378,000	252,000	-	-	-	-
40226505 Lynde and Pringle Creek Stabilization	120,750	-	-	108,675	12,075	-	-	-	-
30212001 PD-32-02 (Gloria Cres.)	249,000	249,000	-	-	-	-	-	-	-
30216501 PD-36-05 (Glen Dhu Pond)	67,000	67,000	-	-	-	-	-	-	-
30216502 PD-66-04 (Adalan)	51,000	51,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
40226506 SWM Facility Improvement Design	28,350	-	-	17,010	11,340	-	-	-	-
40226507 SWM Facility Rehabilitation Analysis	63,000	-	-	37,800	25,200	-	-	-	-
30226505 Storm Sewer Calcite Removal	105,000	105,000	-	-	-	-	-	-	-
30226506 Storm Sewer Inspection and Flushing	150,000	150,000	-	-	-	-	-	-	-
30226507 Storm Sewer Structural Repairs	100,000	100,000	-	-	-	-	-	-	-
Subtotal	2,241,850	934,750	-	895,485	411,615	-	-	-	-
Street Light Program (RMD Initiated)									
40226610 Taunton - Baycliffe to Cochrane	396,000	-	-	47,520	348,480	-	-	-	-
40226606 Taunton Rd Coronation to Baycliffe	361,000	-	-	43,320	317,680	-	-	-	-
40226607 Taunton/Anderson Intersection	260,000	-	-	21,761	195,845	42,394	-	-	-
40226609 Thickson - Wentworth to C.N. Rail	150,000	-	-	150,000	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
40226611 Thickson/Burns Intersection	30,000	-	-	3,000	27,000	-	-	-	-
40226608 Winchester - Baldwin to Anderson	522,000	-	-	41,760	480,240	-	-	-	-
Subtotal	1,719,000	-	-	307,361	1,369,245	42,394	-	-	-
Street Lighting Program									
40226605 Major Streetlight Replacement/Relocation	100,000	100,000	-	-	-	-	-	-	-
30226601 Street Light Maintenance	94,500	94,500	-	-	-	-	-	-	-
30225701 Streetlight Pole Replacement	682,500	682,500	-	-	-	-	-	-	-
Subtotal	877,000	877,000	-	-	-	-	-	-	-
Traffic Signals Program									
40226045 Downtown Whitby Reduced Speed Limit Review	20,000	-	-	-	20,000	-	-	-	-
35236401 Dryden Boulevard at the HEPC Trail - Pedestrian Crossing PW 33-21	275,000	-	-	-	275,000	-	-	-	-
40226402 Future Traffic Signage and Pavement Markings	30,000	-	-	-	30,000	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
35226411 Pedestrian Crossovers	275,000	-	-	-	-	-	275,000	-	-
35226409 Traffic Calming PW 18-21	250,000	-	-	-	-	-	250,000	-	-
35226410 Traffic Signage and Pavement Marking Initiatives	120,000	-	-	-	-	-	120,000	-	-
40226047 Traffic Signals - Replace/Upgrade/ Emerg Tech	355,000	355,000	-	-	-	-	-	-	-
Subtotal	1,325,000	355,000	-	-	325,000	-	645,000	-	-
Urban Road Resurfacing Program									
40226026 Boundary Rd - Crown Ct to Cul-de-sac	450,000	22,500	202,500	-	-	-	-	225,000	-
40226017 Boundary Rd - Wentworth St to Crown Ct	113,600	11,360	102,240	-	-	-	-	-	-
40226023 Canadian Oaks Dr - Thickson Rd to Citation Cres	770,300	77,030	693,270	-	-	-	-	-	-
40226046 Centre and Gilbert (top asphalt)	320,000	32,000	288,000	-	-	-	-	-	-
40246028 Citation - Cdn Oaks to Cdn Oaks	340,100	34,010	306,090	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
40226039 Crown Ct - Boundary Rd to Cul-de-sac	160,600	16,060	144,540	-	-	-	-	-	-
40226061 Des Newman Blvd (Top Asphalt)	800,000	-	-	-	800,000	-	-	-	-
40226063 Des Newman Blvd - Taunton to Twin Streams	500,000	-	-	-	500,000	-	-	-	-
40236029 Dryden Blvd - Thickson to Oshawa	1,608,900	-	-	1,448,010	160,890	-	-	-	-
40226036 Evergreen Dr - Canadian Oaks Dr to Hazelwood Dr	104,600	10,460	94,140	-	-	-	-	-	-
40226037 Preakness Ct - Canadian Oaks Dr to Cul-de-sac	93,800	9,380	84,420	-	-	-	-	-	-
40226049 Resurfacing - Soils, Surveys, Lands	55,000	55,000	-	-	-	-	-	-	-
40226062 Snow Pond Stage 2 Paving	275,000	27,500	247,500	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
40226033 Winners Circle - Canadian Oaks Dr to Cul-de-sac	58,300	5,830	52,470	-	-	-	-	-	-
Subtotal	5,650,200	301,130	2,215,170	1,448,010	1,460,890	1,148,748	1,045,000	225,000	-
Total Roads and Related Assets	31,351,625	5,732,422	2,215,170	4,603,881	5,536,479	1,148,748	1,045,000	225,000	10,844,925

Fleet & Equipment Assets

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
Enterprise Resource Planning Project									
10140502 Special Project - Financial System / ERP	4,120,000	-	-	4,120,000	-	-	-	-	-
Subtotal	4,120,000	-	-	4,120,000	-	-	-	-	-
Events Equipment									
55237609 Special Events Assets (Replacement)	5,000	5,000							
Subtotal	5,000	5,000							

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
Fire and Emergency Services Fleet and Equipment									
20223105 Audio Visual Equipment	2,000	2,000	-	-	-	-	-	-	-
20223102 Emergency Response Equipment	63,000	63,000	-	-	-	-	-	-	-
20223106 FH(All) - Fitness Equipment	3,000	3,000	-	-	-	-	-	-	-
30222301 FIRE - P32 Pumper #2012145 FS 68-21	1,774,000	1,774,000	-	-	-	-	-	-	-
3022301 FIRE - P34 Pumper #2012146 FS 68-21	1,774,000	1,774,000							
20223103 Fire Protection Gear	118,200	118,200	-	-	-	-	-	-	-
20223104 Fire Training Equipment	31,500	31,500	-	-	-	-	-	-	-
20223101 SCBA Air Cylinders	11,300	11,300	-	-	-	-	-	-	-
Subtotal	3,777,000	3,777,000	-	-	-	-	-	-	-
Information Technology - Business Solutions									
10225602 IT Business Solutions Existing - Corporation	80,000	80,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
10225603 IT Business Solutions New/Expanded - Corporation	65,000	-	-	65,000	-	-	-	-	-
10235502 Integration Platform for Enterprise System	50,000	-	-	50,000	-	-	-	-	-
10215603 Special Project - Building Permit Licensing Portal	300,000	-	-	-	-	300,000	-	-	-
10215604 Special Project - Electronic Plans Review Solution	100,000	-	-	50,000	-	50,000	-	-	-
10215605 Special Project - Pre-Trip Inspection	140,000	140,000	-	-	-	-	-	-	-
10225604 Special Project - Work Order Module	50,000	-	-	50,000	-	-	-	-	-
Subtotal	785,000	220,000	-	215,000	-	350,000	-	-	-
Information Technology - Infrastructure									
10225501 Corporate IT Infrastructure (Asset Management) FS 68-21	904,500	904,500	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
10225201 IT Asset Replacement - Port Whitby Marina	7,200	7,200	-	-	-	-	-	-	-
10225502 New Technology Assets	20,000	20,000	-	-	-	-	-	-	-
10225202 Operations Centre Training Room Computers	45,000	-	-	45,000	-	-	-	-	-
Subtotal	976,700	931,700	-	45,000	-	-	-	-	-
Legal and Enforcement Services Fleet and Equipment									
54228001 LES - Ballistic Vests (replacement)	2,000	2,000	-	-	-	-	-	-	-
30222002 WAS - Van #1012110	46,000	46,000	-	-	-	-	-	-	-
Subtotal	48,000	48,000	-	-	-	-	-	-	-
Library Collection and Information Technology									
90225301 Celebration Square Wi-Fi Enhancements	3,200	3,200	-	-	-	-	-	-	-
90215305 Digital Signage TV - Central	8,400	8,400	-	-	-	-	-	-	-
90221504 Library - Print/Scan Devices	20,600	20,600	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
90204001 Library Collection Expansion	255,000	-	-	-	255,000	-	-	-	-
90224001 Library Collection Material Replacement	835,000	785,000	-	-	-	-	-	50,000	-
90225601 Library Security Appliance Upgrade (Firewall)	8,500	8,500	-	-	-	-	-	-	-
90225201 OPAC Public Catalogue Computers - Central	8,000	8,000	-	-	-	-	-	-	-
90204101 Pilot Project - Book Lending Machine	65,000	-	-	-	65,000	-	-	-	-
90215303 Program/Outreach/EduGame iPads - Brooklin	4,700	4,700	-	-	-	-	-	-	-
90215302 Program/Outreach/EduGame iPads - Central	8,000	8,000	-	-	-	-	-	-	-
90215304 Program/Outreach/EduGame iPads - Rossland	2,800	2,800	-	-	-	-	-	-	-
90225603 RFID Hardware and Software	9,000	9,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
90225602 Self Checkout Software	13,000	13,000	-	-	-	-	-	-	-
90225101 Windows Server	3,700	3,700	-	-	-	-	-	-	-
Subtotal	1,244,900	874,900	-	-	320,000	-	-	50,000	-
Low Carbon Fleet Vehicles									
30221004 BLDG - Vehicle #4112641 FS 68-21	45,000	-	-	-	-	45,000	-	-	-
30221005 BLDG - Vehicle #4112642 FS 68-21	45,000	-	-	-	-	45,000	-	-	-
30222007 BLDG - Vehicle (Additional) FS 68-21	45,000	-	-	-	-	45,000	-	-	-
30222008 BLDG - Vehicle (Additional) FS 68-21	45,000	-	-	-	-	45,000	-	-	-
30212004 BYLW - 1/2 Ton Truck #3712597 (Electric/Hybrid) FS 68-21	70,000	70,000	-	-	-	-	-	-	-
30212005 BYLW - 1/2 Ton Truck #3712598 (Electric/Hybrid) FS 68-21	70,000	70,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
30212006 BYLW - Plug in Hybrid SUV #3712599 FS 68-21	45,000	45,000	-	-	-	-	-	-	-
30212007 BYLW - Plug in Hybrid SUV #3712600 FS 68-21	45,000	45,000	-	-	-	-	-	-	-
54212001 BYLW - Vehicle and Equipment (additional) FS 68-21	45,000	-	-	-	45,000	-	-	-	-
30221010 CONS - 1/2 Ton Truck #3812643 (Electric) FS 68-21	70,000	70,000	-	-	-	-	-	-	-
30221011 CONS - 1/2 Ton Truck #3812644 (Electric) FS 68-21	70,000	70,000	-	-	-	-	-	-	-
30221012 CONS - 1/2 Ton Truck #3812645 (Electric) FS 68-21	70,000	70,000	-	-	-	-	-	-	-
30222004 FIRE - Vehicle #2012144 FS 68-21	45,000	45,000	-	-	-	-	-	-	-
30252001 PKSM - 1/2 Ton Truck (additional) (Electric)	70,000	-	-	-	70,000	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
30212102 RDSU - 1/2 Ton Pickup Truck (additional) (Electric)	70,000	-	-	-	70,000	-	-	-	-
30222003 WAS - 1/2 Ton Truck #1012109 (Electric/Hybrid with Slide in Dump Body)	80,000	80,000	-	-	-	-	-	-	-
Subtotal	930,000	565,000	-	-	185,000	180,000	-	-	-
Operations Centre Fleet and Equipment									
30222902 FLEE - Fleet Shop Equipment	27,000	27,000	-	-	-	-	-	-	-
Subtotal	27,000	27,000	-	-	-	-	-	-	-
Parks, Forestry and Horticulture Services Fleet and Equipment									
30222106 HORT - 2 Ton Truck with Dump #7612608 FS 68-21	75,000	75,000	-	-	-	-	-	-	-
30222107 HORT - 2 Ton Truck with Dump #7612609 FS 68-21	75,000	75,000	-	-	-	-	-	-	-
30212105 HORT - 3/4 Ton Truck and Plow (additional)	64,500	-	-	-	64,500	-	-	-	-
30222401 HORT - Radial Arc Sprayer #7601278	17,500	17,500	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
30202401 HORT - Sports field Mower (additional)	161,000	-	-	-	161,000	-	-	-	-
30222402 PARK - Small Equipment	21,000	21,000	-	-	-	-	-	-	-
30222201 PKSG - 20' Grass Trailer #7307441 FS 68-21	16,100	16,100	-	-	-	-	-	-	-
30200406 PKSG - Front Mount Mower (additional)	35,000	-	-	-	35,000	-	-	-	-
30200403 PKSG - Grounds Maintenance Trailer (additional) FS 68-21	16,100	-	-	-	16,100	-	-	-	-
30200405 PKSG - Wide Cut Mower (additional)	161,000	-	-	-	161,000	-	-	-	-
30221801 PKSM - Trailer #7007439 FS 68-21	16,100	16,100	-	-	-	-	-	-	-
Subtotal	658,300	220,700	-	-	437,600	-	-	-	-
Recreation, Facilities and Mechanical Services Fleet and Equipment									
71222601 CRC - Equipment	32,800	32,800	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
30222006 MECH - Van (Additional)	54,000	-	-	-	54,000	-	-	-	-
71222602 REC - Program Equipment	2,700	2,700	-	-	-	-	-	-	-
Subtotal	89,500	35,500	-	-	54,000	-	-	-	-
Roads, Construction & Storm Water Services Fleet and Equipment									
30222108 RDSU - Single Axle Dump Truck FS 68-21	268,000				268,000				
30232102 RDSR - Tandem Dump #3312632	322,000	322,000	-	-	-	-	-	-	-
30232103 RDSR - Tandem Dump #3312633	322,000	322,000	-	-	-	-	-	-	-
30222109 RDSR - Vibratory Roller (additional)	50,000	-	-	-	50,000	-	-	-	-
30222901 ROAD - Small Equipment	9,100	9,100	-	-	-	-	-	-	-
Subtotal	971,100	653,100	-	-	318,000	-	-	-	-
Traffic Services Fleet and Equipment									
35228004 Data Collection (RMB, Radar, Counters, etc.)	7,500	7,500	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
35228003 Data Collection - Radar Message Boards and Cyclist/Pedestrians Counters	105,000	-	-	31,500	73,500	-	-	-	-
30228803 TRAF - 2 Ton Truck with Crane #3412640 FS 68-21	96,500	96,500	-	-	-	-	-	-	-
30248809 TRAF - 2 Ton Truck with Crane #30147102 FS 68-21	96,500	96,500	-	-	-	-	-	-	-
Subtotal	305,500	200,500	-	31,500	73,500	-	-	-	-
Waste Management Services Fleet and Equipment									
30222503 WAST - Two Stream Side Loader #3117836 FS 68-21	343,000	343,000	-	-	-	-	-	-	-
30222504 WAST - Two Stream Side Loader #3117837 FS 68-21	343,000	343,000	-	-	-	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
30222505 WAST - Two Stream Side Loader #3117838 FS 68-21	343,000	343,000	-	-	-	-	-	-	-
Subtotal	1,029,000	1,029,000	-	-	-	-	-	-	-
Total Fleet and Equipment Assets	14,967,000	8,587,400	-	4,411,500	1,388,100	530,000	-	50,000	-

Studies, Strategic Initiatives and Community Enhancement

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
Administrative Studies and Initiatives									
10225503 Centralized Customer Service Strategy Implementation	190,000	-	-	190,000	-	-	-	-	-
50197008 Contribution to Durham College (\$1M over 5 years)	200,000	-	-	-	-	-	200,000	-	-
50187501 Contribution to Grandview	24,000	-	-	-	-	-	24,000	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
30227103 Prov / Fed Mandated Asset Management Analysis, Expansion, Updates	60,000	60,000	-	-	-	-	-	-	-
50227002 Strategic Plan Training & Implementation	26,000	-	-	-	-	26,000	-	-	-
50227003 Union Job Evaluation Re-design (Part-Time)	150,000	-	-	-	-	150,000	-	-	-
50217001 Workforce Planning Study	200,000	-	-	150,323	49,677	-	-	-	-
Subtotal	850,000	60,000	-	340,323	49,677	176,000	224,000	-	-
Corporate Communications and Events Program									
50227801 Corporate Public Engagement Strategy and Tools	20,600	-	-	-	-	-	20,600	-	-
Subtotal	20,600	-	-	-	-	-	20,600	-	-
Downtown Improvement Program									
55217402 Downtown Brooklyn CIP Grants CAO 26-21	30,000	-	-	-	-	30,000	-	-	-
55227402 Downtown Placemaking	85,000	-	-	-	-	-	50,000	35,000	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
55217401 Downtown Whitby Brock St. Streetscape Design Study	100,000	-	-	72,142	27,858	-	-	-	-
55227403 Sidewalk Patio Boardwalk	15,450	15,450	-	-	-	-	-	-	-
Subtotal	230,450	15,450	-	72,142	27,858	30,000	50,000	35,000	-
Downtown Whitby CIP Maintenance & Improvement Grants									
55227405 Downtown Whitby CIP Maintenance & Improvement Grants CAO 26-21	45,000	-	-	-	-	45,000	-	-	-
Subtotal	45,000	-	-	-	-	45,000	-	-	-
Financial Services Studies and Initiatives									
13217003 Development Related Administrative Overhead	208,000	-	-	-	208,000	-	-	-	-
13227002 Long Range Financial Plan Annual Update	10,500	-	-	5,250	5,250	-	-	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
13227003 PSAB Standards ARO and FI Consulting	100,000	-	-	-	-	100,000	-	-	-
Subtotal	318,500	-	-	5,250	213,250	100,000	-	-	-
Grant Dependant Initiatives									
55227608 EV Charging Stations - Round 3 grant funding	300,100	-	-	-	-	-	150,100	150,000	-
71221034 MCK - Green Municipal Bldgs Retrofit Initiative grant funding	6,000,000	-	-	-	-	-	-	6,000,000	-
55227001 Special Events Assets (NEW) grant funding	40,000	-	-	-	-	-	-	40,000	-
55227605 Whitby Green Standard Demo Project grant funding	650,000	-	-	-	-	-	-	650,000	-
55227607 Zero Carbon Whitby Costing Study grant funding CAO 34-21	161,000	-	-	-	-	-	161,000	-	-
Subtotal	7,151,10	-	-	-	-	-	311,100	6,840,000	-

2022 Budget

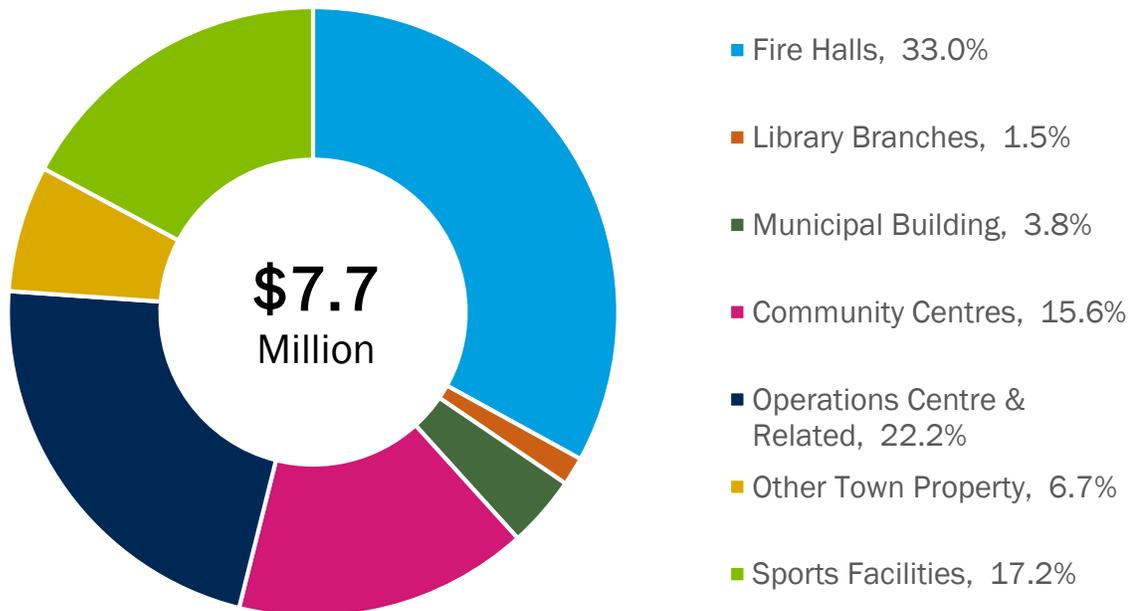
Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
Planning and Development Studies									
81227201 Official Plan (Minor Review)	51,500	-	-	10,300	41,200	-	-	-	-
Subtotal	51,500	-	-	10,300	41,200	-	-	-	-
Roads, Roads Related and Storm Water Studies									
40227104 Municipal Engineering Growth Studies/Design Reviews	128,750	-	-	-	128,750	-	-	-	-
30227104 Salt Management Plan	36,000	-	-	7,200	28,800	-	-	-	-
Subtotal	164,750	-	-	7,200	157,550	-	-	-	-
Sustainability Program									
55227604 Climate Change Plan - Phase 1, Phase 2, and Implementation	30,000	-	-	-	-	-	30,000	-	-
55217602 DCEP Implementation (Programs, Studies, Infrastructure)	70,000	-	-	-	-	-	70,000	-	-

2022 Budget

Project	2022 Budget	Asset Management Reserve Fund	Canada Community Building Reserve Fund	Growth Reserve Fund	Development Charges	Program Reserves	One Time Reserves	External Contributions	Long Term Debt
55217604 Durham Climate Change Adaptation Plan (DCCAP)	50,000	-	-	-	-	-	50,000	-	-
Subtotal	150,000	-	-	-	-	-	150,000	-	-
Transportation Master Plan and Related Studies									
35227101 Design Initiatives Study	50,000	-	-	10,000	40,000	-	-	-	-
35227103 Traffic & Transportation Study	206,000	-	-	-	206,000	-	-	-	-
35227104 Transportation Master Plan Study Update	500,000	-	-	-	500,000	-	-	-	-
Subtotal	756,000	-	-	10,000	746,000	-	-	-	-
Total Studies, Strategic Initiatives and Community Enhancements	9,737,900	75,450		445,215	1,235,535	351,000	755,700	6,875,000	

Facility Assets

2022 Total Capital Budget Investment



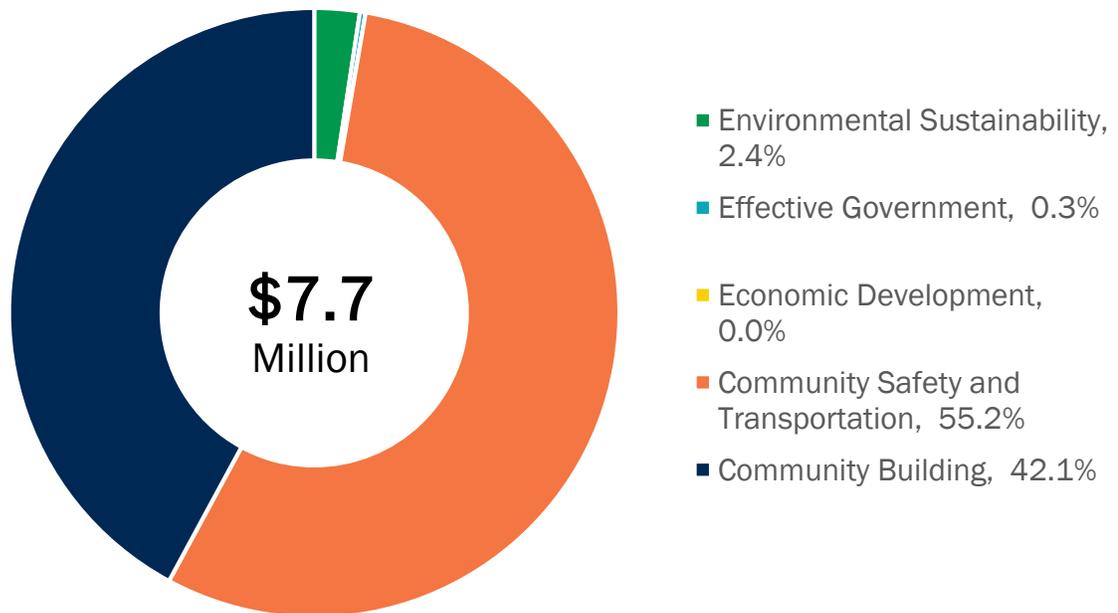
Capital Budget Funding: 84% Tax Based Reserves, 11% Development Charges, 4% Other Reserves, 1% External Contributions

Capital Budget Allocation: 64% Asset Management Projects, 34% Growth Related Projects, 2% Strategic Initiative / Community Enhancement Projects

2022 Long Term Debt

No long term debt projects in 2022.

2022 Business Plan Themes



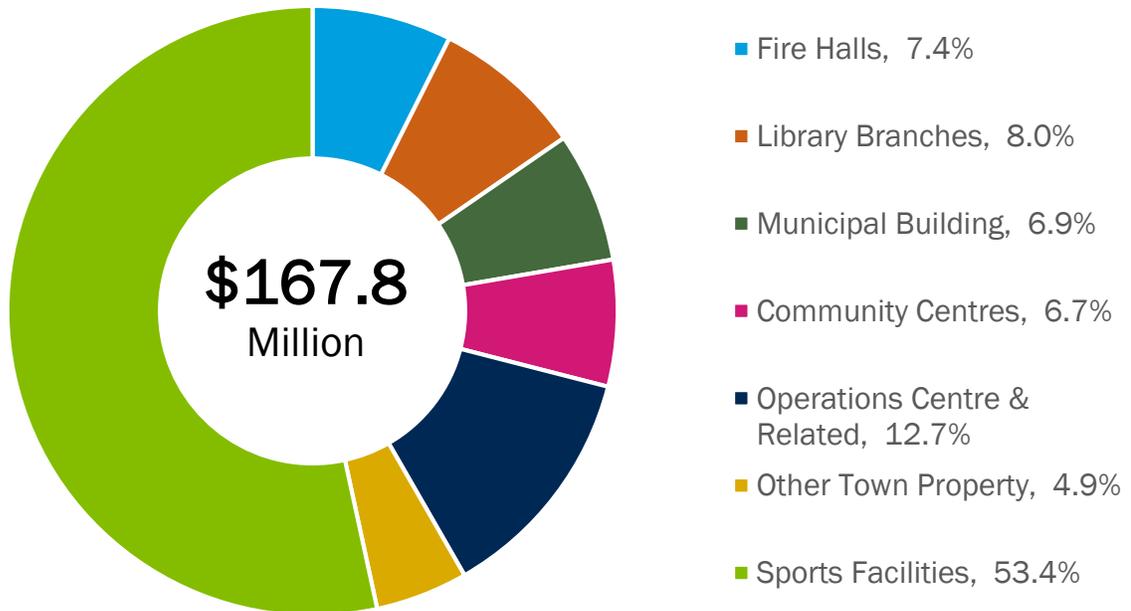
2022 Key Budget Highlights

- Fire training complex \$2.2 million.
- Sand and salt domes – roof coverings \$1.4 million
- Iroquois Park Sports Centre roofing \$0.9 million
- Pumphouse restoration construction and landscaping \$0.6 million
- Operations Centre Expansion Phase 2 - Design \$0.2 million

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
 - 488 thousand square feet of sports facilities including 10 ice pads and 2 swimming pools and a 420 slip public marina and public boat launch.
 - 307 thousand square feet of community centres including library branches and the station gallery.
 - 159 thousand square feet of administrative facilities including the Operations Centre and Town Hall.
 - 5 Fire Halls totaling 60 thousand square feet.
 - 100 thousand square feet of other town property.

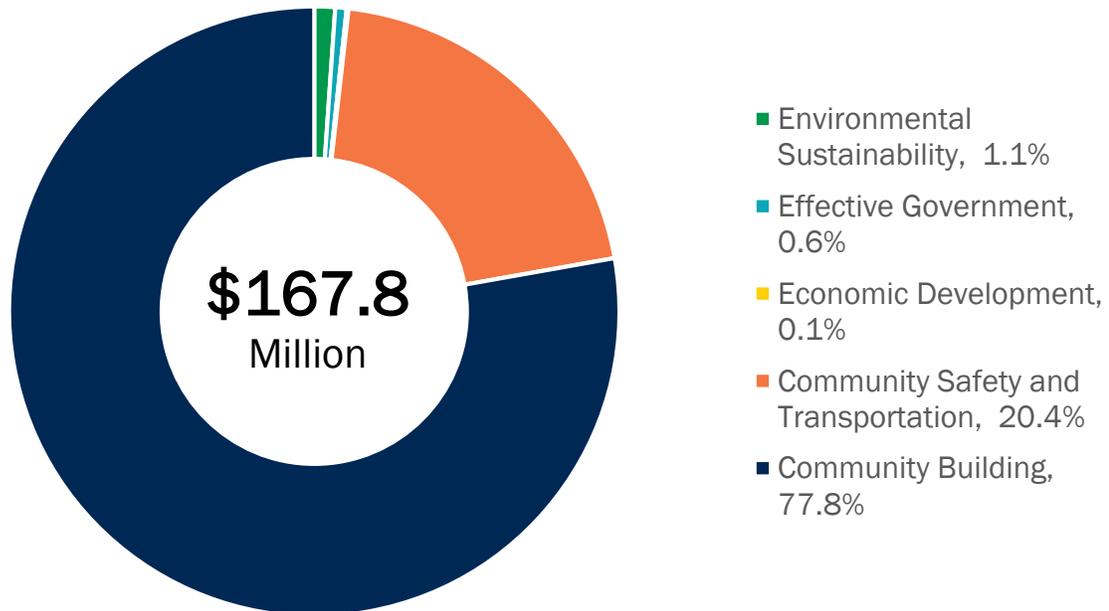
2022-2031 Capital Plan Forecast



Capital Plan Funding: 39% Long Term Debt, 32% Development Charges, 25% Tax Based Reserves and 4% Other Reserves

Capital Plan Allocation: 26% Asset Management Projects, 73% Growth Related Projects, 1% Strategic Initiatives / Community Enhancement Projects

2022-2031 Business Plan Themes



Growth Forecast Highlights (2022-2031)

- Whitby Sports Complex, \$62.9 million (2023)
- Future Library Branch Expansion, \$10.0 million (2030)
- Repurposing Luther Vipond Memorial Arena, \$9.3 million (2025)
- Operations Centre Expansion (Phase 2), \$8.1 million (2022-2024)
- Whitby Civic Centre (Municipal Building) \$7.1 million (2031)
- Fire Hall 6, \$6.3 million (2026-2028)
- Operations Satellite Facility, \$4.8 million (2026-2029)
- Heydenshore Pavilion Redevelopment, \$3.5 million (2024)
- Fire Training Complex, \$2.9 million (2022)
- Operations Centre Expansion (Phase 3), \$2.1 million (2029)
- Station Gallery Expansion, \$1.6 million (2029)
- Sand & Salt Domes \$2.2 million (2026-2028)

2022 Total Capital Budget and Forecast – Facility Assets

(\$ in Thousands)	2022	2023	2024	2025-2031	Total
71PA1101 Brooklin Community Centre & Library	\$11	\$58	\$11	\$713	\$792
71PA1001 Civic Recreation Complex	\$40	\$602	\$188	\$1,185	\$2,015
71PA1002 Iroquois Park Sports Centre	\$1,234	\$2,216	\$2,263	\$5,755	\$11,467
71PA1004 Luther Vipond Memorial Arena	\$35	\$5	\$11	\$10,841	\$10,892
71PA1003 McKinney Centre	\$9	\$176	\$347	\$1,768	\$2,300
71PA1403 Operations Centre	\$245	\$4,310	\$4,052	\$3,948	\$12,554
71PA1404 Other Administrative / Operational Facilities	\$1,557	\$38	\$102	\$8,082	\$9,778
71PA1104 Other Community Centres	\$0	\$17	\$3,796	\$442	\$4,254
71PA1601 Other Town Property	\$291	\$832	\$591	\$1,908	\$3,622
71PM1105 Park Structures	\$675	\$0	\$0	\$0	\$675
71PA1105 Port Whitby Marina	\$353	\$1,169	\$533	\$1,698	\$3,752
71PA1602 Station Gallery	\$115	\$46	\$21	\$2,553	\$2,736
71PA1402 Whitby Animal Services	\$0	\$80	\$0	\$798	\$878
71PA1102 Whitby Centennial Building	\$5	\$102	\$468	\$742	\$1,317
71PA1201 Whitby Fire Facilities	\$2,528	\$949	\$348	\$8,559	\$12,384
71PA1501 Whitby Library Branches	\$117	\$319	\$443	\$12,626	\$13,506
71PA1401 Whitby Municipal Building	\$291	\$2,512	\$111	\$8,610	\$11,525
71PA1103 Whitby Seniors Activity Centre	\$153	\$105	\$0	\$208	\$465
71PG1001 Whitby Sports Complex	\$0	\$62,879	\$0	\$0	\$62,879
Total	\$7,659	\$76,413	\$13,284	\$70,435	\$167,791

Note: Numbers may not add due to rounding

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Brooklin Community Centre & Library

ID : 71PA1101

Asset Category : Facility Assets

Program Description

The Brooklin Community Centre and Library is Whitby's newest recreation facility, which opened in November 2010. The 3,716 square metre, two-storey building includes a seniors' activity room, youth centre, dedicated pre-school program space, gymnasium, craft room, multi-purpose banquet room, meeting rooms, and a branch library. The centre offers a variety of recreational and educational programming.

The scope of work in 2022 includes selective furniture replacement within the facility.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71251102 BCCL - B2010 Exterior Sealants				15,750	15,750
71291101 BCCL - B3010 Roof (Flat)				300,000	300,000
71221102 BCCL - C3020 Flooring		57,750		15,750	73,500
71251109 BCCL - D2020 Domestic Hot Water Heaters				35,000	35,000
71251110 BCCL - D2020 Sump Pumps				40,000	40,000
71300710 BCCL - D3020 Boilers				131,250	131,250
71251108 BCCL - D3030 Ductless Air Conditioners				30,000	30,000
71281105 BCCL - D3050 Fan Coil Units				105,000	105,000
71251107 BCCL - D3068 VFDs For Heating Pumps(S)				30,000	30,000
71221110 BCCL - E20 Furniture (Facility)	10,500			5,000	15,500
71241120 BCCL - G2010 Parking Lot Repairs			10,500		10,500
71221111 BCCL - Interior Painting				5,250	5,250
Expenditures Total	10,500	57,750	10,500	713,000	791,750
Financing					
Asset Management Reserves	10,500	57,750	10,500	713,000	791,750
Financing Total	10,500	57,750	10,500	713,000	791,750

2022 - 2031 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.

Building envelope, electrical and mechanical systems at the facility require regular maintenance attention, repair and, in some cases replacement as they near the end of their useful life.

2022 includes site lighting conversions and bollard lights.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71231011 CRC - B2010 Exterior Sealants		21,000		15,750	36,750
71201030 CRC - B2010 Exterior Walls (Brick)		300,000			300,000
71251022 CRC - B2010 Exterior Walls (Brick)				84,000	84,000
71251019 CRC - B2010 Trellis (South Patio)				78,750	78,750
71311001 CRC - B2010.1b Exterior Walls - Brick				63,000	63,000
71311004 CRC - B2020 Exterior Windows				119,595	119,595
71311005 CRC - B2030 Exterior Doors				11,550	11,550
71261016 CRC - B3010 Roofing (Shingles)				90,930	90,930
71261014 CRC - C1030 Lockers and Partitions				155,000	155,000
71241002 CRC - C30 Decorative Pool Painting			10,500		10,500
71252701 CRC - C30 Finishes (Members' Changerooms)				15,750	15,750
71281001 CRC - C30 Finishes (Pool Paint)				42,000	42,000
71251011 CRC - C3020 Flooring (Carpet)				30,000	30,000
71261015 CRC - C3020 Flooring (Members' Change Rooms)				63,000	63,000
71261003 CRC - C3020 Flooring (Terrazzo)				21,000	21,000
71251014 CRC - D2020 Hot Water Heating Pumps (Potable)				40,000	40,000
71242901 CRC - D2020 Hot Water Storage Tank (Tank 2)			21,000		21,000
71241006 CRC - D2020 Hot Water Storage Tanks (Tank 1)			21,000	21,000	42,000
71231025 CRC - D2020 Storage Tank (Tank #1 Heat)		17,000			17,000
71251007 CRC - D50 Lighting Sensors				21,000	21,000
71251105 CRC - D5010 Electrical Panel Replacement (Office)				20,000	20,000
71261004 CRC - D5010 Electrical Substation				5,250	5,250
71301024 CRC - D5020 Lighting (Pool)				10,500	10,500
71241122 CRC - D5020 Site Lighting Conversion and Bollard	40,000		120,000		160,000
71241005 CRC - D5030 Gym Audio System			15,750		15,750

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : **Civic Recreation Complex**

ID : **71PA1001**

Asset Category : Facility Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71251008 CRC - D5090 Emergency Light Conversion				26,250	26,250
71251013 CRC - E20 Window Treatment (Blinds)				21,000	21,000
71231007 CRC - F1040 Chemical Feeders (Pool and Spa)		12,600			12,600
71231002 CRC - F1040 Pool Slide & Stair		236,250			236,250
71251018 CRC - F1040 Pools (Filters - Large)				31,500	31,500
71251003 CRC - F1040 Pools (Piping - Large)				40,000	40,000
71261010 CRC - F1040 Pools (Piping-Small)				10,500	10,500
71221007 CRC - F1040 Sauna (Female Members)				29,400	29,400
71311006 CRC - G2020 Parking Lots (North)				103,950	103,950
71231106 CRC - Heat Exchanger #2 (S)		15,000			15,000
71251009 CRC - Stage 1 Compressor AC				14,700	14,700
Expenditures Total	40,000	601,850	188,250	1,185,375	2,015,475
Financing					
Asset Management Reserves	40,000	601,850	188,250	1,185,375	2,015,475
Financing Total	40,000	601,850	188,250	1,185,375	2,015,475

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Iroquois Park Sports Centre
Asset Category : Facility Assets

ID : 71PA1002

Program Description

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).

Building envelope, electrical and mechanical systems at the facility require regular maintenance attention, repair and, in some cases replacement as they near the end of their useful life. Future investment will be required over the next five years in order to maintain expected operational standards and quality of service, including the potential replacement of the refrigerated rink slab in Arena Two (2) which is at the end of its life expectancy.

Several projects are included in the 2022 budget for IPSC. The projects include roofing, exterior sealants, replacement of various mechanical systems and arena lighting conversions to LED.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71310703 AOP - B3010 Roofing (Pool Mech)				162,750	162,750
71242401 AOP - B3010 Roofing (Pool)			315,000		315,000
71231017 AOP - C1030 Lockers		26,250			26,250
71211003 AOP - C30 Finishes (Dressing & Viewing)		15,000			15,000
71211004 AOP - C30 Finishes (Pool Deck)		7,000		15,750	22,750
71270720 AOP - D2020 Domestic Water Heaters				30,000	30,000
71311002 AOP - D2020 Heat Exchanger (Small Pool)				36,750	36,750
71201036 AOP - D2020 Pool Deck Ceramic Tiles		75,000		100,000	175,000
71241011 AOP - D3040 Dehumidification (Dectron)			450,000		450,000
71221108 AOP - D5020 Pool Lighting Retrofit			25,000		25,000
71241018 AOP - D5030 Sound System (Pool)			10,500		10,500
71221013 AOP - E10 Automatic Pool Vacuum	8,400			8,400	16,800
71201040 AOP - F1040 Pool Surface		472,500			472,500
71271003 AOP - F1040 Pools (Chemical Feeders)				31,500	31,500
71241017 AOP - F1040 Pools (Filters)			31,500		31,500
71261013 AOP - F1040 Pools (Pumps)				51,750	51,750
71261008 AOP - F1040 Pools (Small Pool)				94,500	94,500
71270722 AOP - F1040 Pools (UV Filter Systems)				15,750	15,750
71211021 IPSC - A1030 Pad 2 Awnings and Slab		7,000			7,000
71261006 IPSC - Advertising Signs				5,250	5,250
71221002 IPSC - B2010 Exterior Sealants	10,500				10,500
71231005 IPSC - B2010 Exterior Walls (Pad 1 Metal Cladding)		15,750		47,250	63,000
71241015 IPSC - B2030 Exterior Doors (Pads 1-6)			15,750	15,750	31,500
71261017 IPSC - B3010 Roof Pad 2				630,000	630,000
71250703 IPSC - B3010 Roofing (Pad 1 Addition - Flat)				88,935	88,935

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Iroquois Park Sports Centre
Asset Category : Facility Assets

ID : 71PA1002

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71241024 IPSC - B3010 Roofing (Pads 3-6)			210,500	621,000	831,500
71221010 IPSC - B3010 Roofing	900,000				900,000
71221038 IPSC - Brine Pump	15,000				15,000
71221036 IPSC - Brine System Treatment	25,000				25,000
71291001 IPSC - C30 Finishes (Pad 5/6 Renewal)				15,750	15,750
71221028 IPSC - C30 Finishes (Paint)				10,500	10,500
71231023 IPSC - C30 Finishes Pad Renewal		7,900	7,900	31,600	47,400
71221031 IPSC - C3020 Flooring (Rubber)		31,500	31,500	94,500	157,500
71211014 IPSC - C3020 Flooring (Zamboni Concrete)		45,000			45,000
71231015 IPSC - C3020 Office Carpet		21,000			21,000
71281004 IPSC - D3020 Boiler (Pad 5/6)				40,000	40,000
71231006 IPSC - D3020 Boilers (Pad 2)		150,000			150,000
71251001 IPSC - D3020 Furnaces (Pad 1)				11,550	11,550
71231012 IPSC - D3020 Hot Water Heater (Pad 1)		28,000	28,000		56,000
71231022 IPSC - D3020 Hot Water Storage Tanks		65,000			65,000
71221033 IPSC - D3020 Radiant Heaters (Stands)		70,000			70,000
71231016 IPSC - D3030 Compressors (North Plant)		84,000			84,000
71241008 IPSC - D3030 Condenser			23,100		23,100
71253002 IPSC - D3040 Desiccant Unit (Replacement) (S)				157,500	157,500
71251015 IPSC - D3040 Furnace (Pad 1 South Changerooms)				31,500	31,500
71241020 IPSC - D3040 Furnace (Pad 1 South West) (S)			10,500		10,500
71221037 IPSC - D3040 HVAC Replacement Program	200,000				200,000
71241019 IPSC - D3040 HVAC Unit (IPSC Office) (S)			26,250		26,250
71241010 IPSC - D3040 HVAC Unit (Lobby East) (S)			26,250		26,250
71253001 IPSC - D3040 HVAC Unit (Mezzanine 3 and 4)				21,000	21,000
71250704 IPSC - D3040 HVAC Unit (Pad 3/4 Mezz North)				11,550	11,550
71231008 IPSC - D3040 HVAC Unit (Pad 5) (S)		31,500			31,500
71231014 IPSC - D3040 HVAC Unit (Pad 6) (S)		31,500			31,500
71241007 IPSC - D3040 HVAC Unit (RTU Mezz 5/6)			31,500		31,500
71211017 IPSC - D3040 HVAC Unit (Restaurant Centre) (S)		45,000			45,000
71221015 IPSC - D3040 HVAC Unit (Restaurant Lower Level)			35,000		35,000
71241009 IPSC - D3040 Heat Pump (S)			68,250		68,250
71231003 IPSC - D4010 Sprinkler System Flushing/Repair		15,750			15,750
71221016 IPSC - D5010 Electrical Panel Replacement				88,000	88,000
71221035 IPSC - D5020 Lighting Conversion (Arena 2 and 5)	35,000	35,000			70,000
71201008 IPSC - E2010 Fixed Seating (Pad 1)		5,000			5,000
71211012 IPSC - F1010 Garage and Garbage Storage		825,000			825,000
71231004 IPSC - F1010 Structural Inspections		8,400			8,400
71241021 IPSC - F1040 Arena 3 Glycol Header			105,000		105,000
71251017 IPSC - F1040 Arena 4 Glycol Header				105,000	105,000
71261011 IPSC - F1040 Arena 5 Glycol Header				105,000	105,000
71261012 IPSC - F1040 Arena 6 Glycol Header				105,000	105,000
71271004 IPSC - F1040 Pad 1 Rink Slab				1,260,000	1,260,000
71253501 IPSC - F1040 Pad 2 Rink Slab				1,260,000	1,260,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Iroquois Park Sports Centre **ID :** 71PA1002
Asset Category : Facility Assets

Expenditures and Financing					
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	2022	2023	2024	2025 - 2031	Total
Expenditures					
71221027 IPSC - F1040 Refrigeration Relief Valve	12,600		12,600	45,675	70,875
71211022 IPSC - G2010 Pad #2 Parking Drainage		35,000			35,000
71241012 IPSC - G2020 Parking Lots - Area 2 South Main			141,750		141,750
71241013 IPSC - G2020 Parking Lots - Area 3 West Main			119,700		119,700
71241014 IPSC - G2020 Parking Lots - Area 4 Central Main			302,400		302,400
71241016 IPSC - G2020 Parking Lots - Area 5 North East			235,200		235,200
71271001 IPSC - G2030 Ext. Stairs (Pad 1)				15,750	15,750
71271002 IPSC - G2030 Ext. Stairs (Restaurant)				15,750	15,750
71221009 IPSC - G2040 Signage (Electronic Message Board)		63,000			63,000
71251004 IPSC - G4020 LED Parking Lot Light Conversion (S)				367,500	367,500
71281003 IPSC - Interior Masonry Cleaning				6,300	6,300
71221029 IPSC - Natural Gas Fill Station	27,000				27,000
Expenditures Total	1,233,500	2,216,050	2,263,150	5,754,760	11,467,460
Financing					
Asset Management Reserves	1,185,900	871,650	1,788,900	3,192,685	7,039,135
Development Charges		825,000			825,000
Program Reserves	47,600	519,400	474,250	2,562,075	3,603,325
Financing Total	1,233,500	2,216,050	2,263,150	5,754,760	11,467,460

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Luther Vipond Memorial Arena

ID : 71PA1004

Asset Category : Facility Assets

Program Description

Luther Vipond Memorial Arena (LVMA) is located at 67 Winchester Road. The steel frame structure was built circa 1973.

Luther Vipond Memorial Arena will require significant future capital investment to maintain the current service levels.

The scope of work in 2022 includes minor repairs to the rink slab and treatment of the brine system.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71221026 LVMA - A1030 Slab Repair	20,250	5,250	5,250		30,750
71231013 LVMA - B3010 North and Refrigeration Room Roof				100,000	100,000
71221039 LVMA - Brine System Treatment	15,000				15,000
71311007 LVMA - D3030 Condenser Pump / Storage Tank				16,000	16,000
71241023 LVMA - F1040 Refrigeration Relief Valves			5,250		5,250
71251002 LVMA - F1040 Rink Slab				945,000	945,000
71251010 LVMA - G2020 Parking Lots				498,750	498,750
71251016 LVMA - Repurpose Conversion / Development				9,281,000	9,281,000
Expenditures Total	35,250	5,250	10,500	10,840,750	10,891,750
Financing					
Asset Management Reserves	15,000		5,250	1,543,750	1,564,000
Development Charges				2,200,612	2,200,612
Program Reserves	20,250	5,250	5,250	16,000	46,750
Long Term Debt				7,080,388	7,080,388
Financing Total	35,250	5,250	10,500	10,840,750	10,891,750

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : McKinney Centre

ID : 71PA1003

Asset Category : Facility Assets

Program Description

The McKinney Centre, located at 222 McKinney Drive, was constructed in 2004 and includes three ice/floor surfaces and mezzanine spaces accommodate a training room, meeting rooms and youth drop in centre.

Included in 2022 is the life cycle replacement of the natural gas fill station.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71231010 MCK - B2010.2a Exterior Walls - Sealants		17,850		17,850	35,700
71231021 MCK - B2030 Overhead Doors		10,500		18,480	28,980
71231024 MCK - B3010 Roofing (Metal)		21,000		42,000	63,000
71221032 MCK - C30 Finishes (Arenas)			7,900	39,600	47,500
71221017 MCK - C30 Finishes (Lobby/Mezzanine)				10,500	10,500
71221019 MCK - C3020 Flooring (Rubber)		15,750		36,750	52,500
71251006 MCK - Circulating Pump (S)				27,300	27,300
71221030 MCK - D3020 Boilers		15,750			15,750
71241004 MCK - D3020 Heat Exchanger			50,000		50,000
71243201 MCK - D3020 Hot Water Storage Tanks			26,250	31,500	57,750
71251021 MCK - D3020 Radiant Heaters				105,000	105,000
71301023 MCK - D3030 Cooling Tower				157,500	157,500
71253009 MCK - D3030 HVAC Unit (Condenser West) (S)				21,000	21,000
71243001 MCK - D3040 Dehumidification			207,500		207,500
71240708 MCK - D3040 Exhaust Fans			15,750		15,750
71281008 MCK - D3040 HVAC Unit (MUA-1 Figure Skating)				50,000	50,000
71281009 MCK - D3040 HVAC Unit (MUA-2 Pad 1 and Pad 2)				72,000	72,000
71253003 MCK - D3040 HVAC Unit (RTU-1 Lower) (S)				21,000	21,000
71281005 MCK - D3040 HVAC Unit (RTU-2 Lobby South) (S)				45,000	45,000
71281006 MCK - D3040 HVAC Unit (RTU-3 Lobby North) (S)				45,000	45,000
71281007 MCK - D3040 HVAC Unit (RTU-4 Dryland) (S)				72,000	72,000
71231018 MCK - D5020 Lighting (Exterior Site Lighting) (S)		52,500			52,500
71231019 MCK - D5020 Lighting (LED interior) (S)		15,000			15,000
71211019 MCK - D5030 Score/Shot/Time Clock		25,200			25,200
71231020 MCK - E10 AED Unit		2,500			2,500

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Operations Centre

ID : 71PA1403

Asset Category : Facility Assets

Program Description

The Operations Centre was constructed in 1993 and is the hub for the delivery of maintenance services by the Public Works Department.

The Operations Centre renovation and expansion project was completed in February 2020.

The 2022 projects include the initial planning for Phase 2 of the Operations Centre Expansion. Life cycle replacement projects include staff shower renovations and replacement storage blocks.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30241301 OPC - B2034.1 Overhead Doors			13,650		13,650
30241302 OPC - B2034.2 Overhead Doors			131,250		131,250
30311301 OPC - B3010 Roof Replacement - Phase 1				367,500	367,500
30311302 OPC - B3042.4 Exhaust Ventilation Systems				8,400	8,400
30241303 OPC - Covered Storage (Mulch)			11,100		11,100
71221301 OPC - D2020 Change Room Shower Renovation	25,000				25,000
30261301 OPC - D3041.4 Air Distribution Systems MAU-8				34,650	34,650
30260702 OPC - D3041.5 Air Distribution Systems AC-1, AC-2				54,600	54,600
30271301 OPC - D50 Uninterrupted Power Supply Batteries				10,000	10,000
30251304 OPC - E10 Air Compressor and lines #3598272				80,000	80,000
30251301 OPC - E10 Fleet Hoist #3293325				100,000	100,000
30231302 OPC - E10 Pressure Washers		45,000			45,000
30231305 OPC - E20 Office Furniture		31,500			31,500
30281302 OPC - E20 Office Furniture				27,000	27,000
30211305 OPC - Expansion Phase 2	210,000	4,213,000	3,675,000		8,098,000
30291301 OPC - Expansion Phase 3				2,100,000	2,100,000
30221302 OPC - G2010 Roadways				682,500	682,500
30310701 OPC - G2020 Parking Lots				367,500	367,500
30241304 OPC - G2041 Chain Link Fences and Gates			220,500		220,500
30291302 OPC - G2041 Precast Noise Barrier Wall				115,500	115,500
30201304 OPC - Storage Blocks	10,000	20,000			30,000
Expenditures Total	245,000	4,309,500	4,051,500	3,947,650	12,553,650
Financing					
Asset Management Reserves	35,000	96,500	376,500	1,847,650	2,355,650
Growth Reserve Fund	16,237	325,747	284,150		626,134

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Other Administrative / Operational Facilities **ID :** 71PA1404
Asset Category : Facility Assets

Program Description

Operational Facilities consists of a number of buildings, works and storage areas which include: Parks Depot (PMB), 2 sand/salt domes, Brooklin Garage (BGAR), Brock Street Pumping Station (BPS), Garden Street Pumping Station (GPS), Methane Monitoring Station (MMS) / 111 Industrial Drive, and closed landfill sites.

Included in the capital budget are various life cycle replacements which include replacement of the sand and salt dome coverings, ventilation and site lighting. A compliance & remediation study of the gravel pit and any landfill site upgrades to be completed in 2022.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30251302 BPS - E10 Equipment and Appliances				315,000	315,000
30251303 BPS - G2041 Fencing				12,600	12,600
30261302 Future Satellite Facility				4,830,000	4,830,000
30221602 Gravel Pit Compliance/Remediation Study	73,000	5,000	5,000	35,000	118,000
30221603 Landfill Inspection and Monitoring			64,500	451,500	516,000
30221601 Landfill Sites Upgrades	32,500	32,500	32,500	227,500	325,000
30251305 MMS - Flame Arrestor				10,000	10,000
30230701 SSD - B3010 Roof Coverings	1,367,509				1,367,509
30130714 SSD - E3042 Exhaust Ventilation Systems	24,000				24,000
30191305 SSD - G2031 Paving and Surface	50,000				50,000
30331306 SSD - G4020 Site Lighting (S)	10,000				10,000
30251307 Salt Dome				1,100,000	1,100,000
30251306 Sand Dome				1,100,000	1,100,000
Expenditures Total	1,557,009	37,500	102,000	8,081,600	9,778,109
Financing					
Asset Management Reserves	1,557,009	37,500	102,000	1,051,600	2,748,109
Development Charges				3,880,000	3,880,000
Long Term Debt				3,150,000	3,150,000
Financing Total	1,557,009	37,500	102,000	8,081,600	9,778,109

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Other Community Centres

ID : 71PA1104

Asset Category : Facility Assets

Program Description

The Town owns and operates a number of heritage buildings that are significant to the history of The Town. These buildings are open to the residents in various capacities, including community centres, banquet facilities and a museum.

Various repair and replacement projects allow these facilities to be kept in sound structural condition. Upgrades to these facilities include building envelope repairs and minor interior finishes in order to maintain current service levels.

There are no projects planned for 2022.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71241114 ACC - B1010 Floor Construction (Main Hall)			16,000		16,000
71221112 ACC - B2010.1 Exterior Walls - Stone				5,500	5,500
71251115 ACC - B3010 Roofing (Shingles)				21,000	21,000
71251101 ACC - D2020 U/V Filter				5,250	5,250
71231103 ACC - D2020 Well Pump		6,300			6,300
71231109 ACC - D3020 Furnace		5,250			5,250
71251120 ACC/SCC/BCC - D5020 Lighting Conversion				5,500	5,500
71251113 BCC - C30 Finishes (Main Hall)				26,250	26,250
71201142 BCC - D3040 HVAC Unit				20,000	20,000
71251116 BCC - D5020 Lighting (High Hall) (S)				5,250	5,250
71251111 BCC - D5020 Lighting				10,500	10,500
71251117 BCC - E10 AED Unit				3,675	3,675
71250701 BCC - G2020 - Parking Lot				78,750	78,750
71251114 BCC - MISC - Main Level Access Improvements				131,250	131,250
71251112 BCC - MISC - Washroom & Kitchen Renovations				26,250	26,250
71201127 HEY - B2030 Exterior Doors			40,000		40,000
71221109 HEY - C1010 Accessible Washroom Renovations			50,000		50,000
71211119 HEY - C1010 Washrooms			20,000		20,000
71211118 HEY - C1030 Millwork (Kitchen)			7,500		7,500
71211117 HEY - C1030 Stage			20,000		20,000
71201126 HEY - C30 Finishes			40,000		40,000
71231108 HEY - C3020 Flooring			20,000		20,000
71231107 HEY - D3020 Furnace			5,000		5,000
71241113 HEY - D3050 RTU				85,000	85,000
71251106 HEY - D5010 Electrical Panel				10,000	10,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Other Community Centres

ID : 71PA1104

Asset Category : Facility Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71211120 HEY - D5020 Lighting Upgrades			20,000		20,000
71211115 HEY - E1090 Fridges			5,000		5,000
71211116 HEY - G2030 Exterior Patio			30,000		30,000
71211131 HEY - Structural Assessment			9,000		9,000
71231113 Heydenshore Pavilion Redevelopment			3,500,000		3,500,000
71241105 LHAC - D3030 Air Conditioner			5,250		5,250
71241106 LHAC - D3040 Furnace			7,875		7,875
71251118 SCC - D2020 Water Filtration				7,875	7,875
71231110 SCC - D3040 Furnace		5,250			5,250
Expenditures Total		16,800	3,795,625	442,050	4,254,475
Financing					
Asset Management Reserves		16,800	295,625	442,050	754,475
Development Charges			875,000		875,000
Long Term Debt			2,625,000		2,625,000
Financing Total		16,800	3,795,625	442,050	4,254,475

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Other Town Property

ID : 71PA1601

Asset Category : Facility Assets

Program Description

This project group includes other Town property including town-owned rental properties.

Asset management projects for existing facilities have been identified to preserve and extend the useful life of existing assets through regular maintenance and life-cycle replacement. Most properties in this group are aging and typically require more frequent maintenance work. Projects will focus primarily on the building envelope maintenance which includes roofing systems, windows, backflow prevention and exterior wall restoration.

Improvements in 2022 include additional security & access control systems and utility metering in selective buildings. Various building audits and will be undertaken to determine the existing building conditions.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
15241602 117 King - B2010 Exterior Walls (Brick)			5,880		5,880
71231605 117 King - D3020 Furnace			25,000		25,000
71231606 117 King - D3040 AHU		15,750			15,750
71211608 117 King - D3040 Air Conditioner		6,000			6,000
71251605 117 King - D5010 Electrical Panel				10,500	10,500
71251612 14 Church - B2020 Exterior Windows				18,900	18,900
71231603 14 Church - B3010 Balcony (Entrance)		5,250			5,250
71271602 14 Church - B3010 Roofing (Flat)				24,780	24,780
71271603 14 Church - B3020 Skylights				7,140	7,140
71251611 14 Church - D3050 Heater				10,000	10,000
71251609 14 Church - D5010 Electrical Panel				16,000	16,000
71251610 14 Church - D5020 Lighting Conversion				5,500	5,500
71221604 1710 Charles - B1010 Conditions/Structural Audit	26,250				26,250
71231604 1710 Charles - B2010 - Exterior Wall Cladding		288,750			288,750
71221606 1710 Charles - B2010 Exterior Walls (Warehouse)		135,765			135,765
71221608 1710 Charles - B2030 Overhead Doors		96,390			96,390
71221609 1710 Charles - B3010 Flat Roof Replacement		85,000			85,000
71251607 1710 Charles - B3010 Roofing (Office)				20,580	20,580
71241602 1710 Charles - B3010 Roofing (Warehouse)			266,700		266,700
71251606 1710 Charles - B3010 Steel Roofing Replacement				630,000	630,000
71221610 1710 Charles - D3020 Unit Heaters		10,500			10,500
15241601 1710 Charles - D3040 Mechanical System (Unit			42,000		42,000
71221605 1710 Charles - G2020 Parking Lot (South)			168,000		168,000
71271604 1710 Charles - G2020 Parking Lots (gravel base)				173,250	173,250
71251608 1710 Charles - G2040 Fences & Gates				7,140	7,140

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Other Town Property
Asset Category : Facility Assets

ID : 71PA1601

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71251601 190 Myrtle - B2010 Exterior Walls				105,000	105,000
71281601 190 Myrtle - B3010 Roof				105,000	105,000
71261602 316 Colborne - B2010 Exterior Walls (Brick)				5,250	5,250
71261603 316 Colborne - B2010 Exterior Walls (Stucco)				9,450	9,450
71311601 316 Colborne - B3010 Roofing (Shingles)				16,905	16,905
71251603 4680 Thickson N (Camp X) - B2020 Windows				31,500	31,500
71251602 4680 Thickson N (Camp X) - B3010 Roof				15,750	15,750
71301601 5155 Baldwin - B3010 Roofing (Shingles)				21,420	21,420
71201611 ALL - Access Control for Town Buildings, Doors and	200,000				200,000
71221615 ALL - Building Envelope Investigations	25,000	33,400	33,400	33,400	125,200
71211125 ALL - Emergency Egress Areas of Rescue		105,000			105,000
80181601 ALL - Utility Sub-meters in Town Facilities	40,000	50,000	50,000	350,000	490,000
71291601 GC - B2010 Vinyl Siding				80,000	80,000
71251502 GC - B3010 Roof				26,250	26,250
71261601 GC - G2020 Parking Lots				184,275	184,275
Expenditures Total	291,250	831,805	590,980	1,907,990	3,622,025
Financing					
Asset Management Reserves	291,250	831,805	590,980	1,907,990	3,622,025
Financing Total	291,250	831,805	590,980	1,907,990	3,622,025

**2022 - 2031 Capital Budget and Forecast
Program Detail Sheet**

Name : Park Structures
Asset Category : Facility Assets

ID : 71PM1105

Program Description

The Town of Whitby owns and operates multiple park structures. These park structures include park washrooms, cottages, log cabins and picnic shelters.

A roof replacement will be completed at the Pringle Creek Washroom in 2022.

The Pump House Building is located at 329 Water Street in Whitby, Ontario. The original Pump House was damaged during a fire and has been abandoned since that time. The remaining brick masonry wall construction is restricted from pedestrian access by a an existing construction fence.

The 2022 proposed project has been developed after consulting various internal departments and the Heritage Whitby Advisory Committee. The project consists of:

- Restoration, protection and support of existing brick structure
- Removal of existing concrete foundation wall on the west side of the Pump House structure
- Installation of new sod on the west side of the building
- Infill interior floor area with crushed stone
- Installation of bollards (or other protective elements) on the north side parking lot to protect existing structure
- Installation of new, more aesthetically pleasing open fencing all around the structure.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71221614 Pringle Park Washroom - B3010 Roof Replacement	75,000				75,000
71221129 Pumphouse Restoration Construction and	600,000				600,000
Expenditures Total	675,000				675,000
Financing					
Asset Management Reserves		675,000			675,000
Financing Total		675,000			675,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Port Whitby Marina

ID : 71PA1105

Asset Category : Facility Assets

Program Description

Facility related projects at Port Whitby Marina include life cycle replacement projects associated with facilities and fixtures located within Whitby Harbour including Port Whitby Marina, The Gordon St. Boat Ramp and areas leased from The Department of Fisheries and Oceans Canada.

Improvements to the site in 2022 include replacement of the staff work building, electrical modifications, pier anchor repairs and harbour dredging & flooding mitigation.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
74200701 PWM - B2010 Exterior Sealants (Clubhouse)		15,750			15,750
74271101 PWM - D3020 Hot Water Boiler (Clubhouse)				21,000	21,000
74251101 PWM - D3020 Hot Water Heaters				25,000	25,000
74243001 PWM - D3030 Condenser (Clubhouse) (S)			31,930		31,930
74253001 PWM - D3030 Condenser (Office) (S)				21,000	21,000
74253003 PWM - D3040 Exhaust Fans				21,000	21,000
74243002 PWM - D3040 HVAC Unit (AHU Clubhouse) (S)			25,000		25,000
74253002 PWM - D3040 HVAC Unit (AHU-Office) (S)				21,000	21,000
74211105 PWM - D5010 Electrical Repairs	20,000				20,000
74231102 PWM - E10 AED Unit		2,500			2,500
74231101 PWM - E10 Gas Tank			294,000		294,000
74221106 PWM - E20 Office/Lounge Furniture	6,000				6,000
74301101 PWM - F10 Staff Work Building	130,000				130,000
74201104 PWM - Fencing Dredge Sediment Containment		70,000			70,000
74241101 PWM - G20 Pier #2		525,000			525,000
74311101 PWM - G20 Pier #3				420,000	420,000
74221102 PWM - G20 Pier #6		525,000			525,000
74291101 PWM - G20 Pier #8				525,000	525,000
74221104 PWM - G20 Pier Anchor Repairs	20,000	20,000	20,000	140,000	200,000
74221101 PWM - G20 Yard Hydro Service	26,250				26,250
74261101 PWM - G2020 Parking Lots				10,000	10,000
74211104 PWM - Harbour Dredging / Flooding Mitigation	140,000		140,000	420,000	700,000
74211103 PWM - Picnic Shelters			11,550		11,550
74221105 PWM - Pier / Grounds Electrical Repairs	10,500	10,500	10,500	73,500	105,000
Expenditures Total	352,750	1,168,750	532,980	1,697,500	3,751,980

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Port Whitby Marina

ID : 71PA1105

Asset Category : Facility Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Financing					
Development Charges	65,000	70,000			135,000
Program Reserves	247,750	48,750	492,980	1,577,500	2,366,980
Long Term Debt		1,050,000			1,050,000
External Contributions	40,000		40,000	120,000	200,000
Financing Total	352,750	1,168,750	532,980	1,697,500	3,751,980

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Station Gallery
Asset Category : Facility Assets

ID : 71PA1602

Program Description

Station Gallery is a non-profit public art gallery offering art classes for all ages and abilities, engaging exhibitions, family art days and fun community events. The building was constructed in 2006. The building is a combination of a new facility connected to the original Whitby Grand Trunk Railway Station constructed in 1902.

Improvements to the Station Gallery in 2022 include replacement of the flat roof.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71211124 WSG - B2010 Exterior Walls (Brick)		20,000			20,000
71251126 WSG - B2010 Exterior Walls (Brick)				6,300	6,300
71271601 WSG - B2020 Exterior Walls (Wood)				12,600	12,600
71311103 WSG - B3010 Loading Dock (Epoxy)				5,300	5,300
71221113 WSG - B3010 Roofing (Flat)	115,000				115,000
71311101 WSG - B3010 Roofing (Shingles)				69,195	69,195
71261104 WSG - D2020 Hot Water Heat Exchanger				42,000	42,000
71241121 WSG - D3010 Humidifiers			21,000		21,000
71231112 WSG - D3020 (Storage Tank Maintenance)		10,500		10,500	21,000
71231601 WSG - D3020 Boilers				95,000	95,000
71261105 WSG - D3030 Chiller				185,000	185,000
71261102 WSG - D3040 Fan Coil 1				35,000	35,000
71261103 WSG - D3040 Fan Coil 2				35,000	35,000
71271101 WSG - D3040 Fan Coil 3				35,000	35,000
71271102 WSG - D3040 Fan Coil 4				35,000	35,000
71281101 WSG - D3040 Fan Coil 5				35,000	35,000
71281102 WSG - D3040 Fan Coil 6				35,000	35,000
71281103 WSG - D3040 Fan Coil 7				35,000	35,000
71281104 WSG - D3040 Fan Coil 8				35,000	35,000
71311102 WSG - D3040 HVAC Unit (AHU-1)				25,935	25,935
71261101 WSG - D5020 Lighting Conversion				157,500	157,500
71291102 WSG - F10 Expansion				1,575,000	1,575,000
71261106 WSG - G2020 Parking Lots				77,175	77,175
71231111 WSG - G2020 Paving Repairs		15,750			15,750
71261107 WSG - G2040 Signage				11,760	11,760

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Station Gallery
Asset Category : Facility Assets

ID : 71PA1602

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
Expenditures Total	115,000	46,250	21,000	2,553,265	2,735,515
Financing					
Asset Management Reserves	115,000	46,250	21,000	978,265	1,160,515
Growth Reserve Fund				1,575,000	1,575,000
Financing Total	115,000	46,250	21,000	2,553,265	2,735,515

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : **Whitby Animal Services**

ID : **71PA1402**

Asset Category : Facility Assets

Program Description

Whitby Animal Services Centre opened its doors in 1961. It houses lost and stray animals for the residents of Ajax and Whitby. Animals that are not reunited with their owners are placed into the Town's adoption program to find them suitable new homes.

There are no new projects planned for 2022.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71221407 WAS - D3040 Exhaust Fans		7,350			7,350
71291402 WAS - D3040 HVAC Unit (Addition)				10,500	10,500
71211406 WAS - D3040 RTU		20,000			20,000
71291401 WAS - F10 Building Expansion				787,500	787,500
71221406 WAS - G2020 Paving		52,500			52,500
Expenditures Total		79,850		798,000	877,850
Financing					
Asset Management Reserves		79,850		10,500	90,350
Growth Reserve Fund				133,875	133,875
Development Charges				653,625	653,625
Financing Total		79,850		798,000	877,850

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Whitby Centennial Building

ID : 71PA1102

Asset Category : Facility Assets

Program Description

The Whitby Centennial Building is one of the Town's focal heritage buildings. Constructed in the early 1850s as the Ontario County Courthouse, and served from 1854 to 1964 as a trial court and a meeting place for County Council. In 1967, a local Centennial project turned the building into a community centre.

This building is currently the home of the Whitby Courthouse Theatre and Whitby Brass Band. The building includes a banquet facility, local archives and is used by community organizations.

Exterior stair repairs will be completed in 2022.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71231104 WCB - B2010.1 Exterior Walls Original Brick		10,500		10,500	21,000
71221114 WCB - B2020 - Window Repair/Replacement		21,000		21,000	42,000
71221125 WCB - B2020 Exterior Windows			300,000		300,000
71220706 WCB - B3010 Roofing (Addition Flat)		70,000			70,000
71241109 WCB - B3020a Roof Openings Cupola			26,250		26,250
71241108 WCB - C30 Finishes (Paint)			21,000		21,000
71251104 WCB - C3020 Flooring				168,000	168,000
71251121 WCB - D3040 Exhaust Fans				21,000	21,000
71241115 WCB - D3040 HVAC Unit (Addition Basement)			26,250		26,250
71241119 WCB - D3040 HVAC Unit (Lobby Area)			26,250		26,250
71170729 WCB - D3040 HVAC Unit (North East Wing)				26,250	26,250
71241118 WCB - D3040 HVAC Unit (North Wing Ground)			15,750	26,250	42,000
71261111 WCB - D3040 HVAC Unit (Regal Room)				84,000	84,000
71241116 WCB - D3040 HVAC Unit (West Wing Ground)			31,500		31,500
71251122 WCB - D3040 HVAC Units (Auditorium)				84,000	84,000
71241117 WCB - D5020 Lighting Conversion			21,000		21,000
71221120 WCB - G2020 Parking Lots				288,750	288,750
71221115 WCB - G2030 Exterior Stairs	5,250			12,600	17,850
Expenditures Total	5,250	101,500	468,000	742,350	1,317,100
Financing					
Asset Management Reserves	5,250	101,500	468,000	742,350	1,317,100
Financing Total	5,250	101,500	468,000	742,350	1,317,100

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Whitby Fire Facilities

ID : 71PA1201

Asset Category : Facility Assets

Program Description

Town of Whitby fire facilities provide fire response services, fire prevention, fire training & maintenance, public education, information on fire safety, and inspections. The Town currently has five fire halls:

Fire Hall #1 (FH1) constructed in 2007 at 6745 Baldwin Street.

Fire Hall #2 (FH2) constructed in 1966 and expanded in 1988, and 2020 and located at 1600 Manning Road.

Fire Hall #3 (FH3) constructed in 2004 at 1501 Brock Street South.

Fire Hall #4 (FH4) constructed in 2002 at 734 Dundas Street West.

Fire Hall #5 and Headquarters (FH5/HQ) were completed in 1995 at 111 McKinney Drive.

Life cycle replacement scope of work is planned for the various Fire Halls in 2022 including exterior wall repairs, heating upgrades, flooring, furniture and appliances, parking lot repairs and hydrant repairs. A new Fire Training Complex is planned to be constructed in 2022.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
20221202 FH (All) - C30 Interior Painting	7,900	7,900	7,900	63,600	87,300
71221218 FH (All) - C30 Interior Safety Line Painting		18,000			18,000
71221212 FH (All) - C3020 Flooring	80,000			25,750	105,750
71221217 FH (All) - Storage Sheds		60,000			60,000
20221201 FH(All) E10/20 Appliances & Furnishings	13,104	14,700	15,180	107,237	150,221
71221211 FH1 - B2030 Overhead Doors				126,000	126,000
71221215 FH1 - D2020 Hydrant Repair	15,000				15,000
71271203 FH1 - D3020 Furnace			10,000		10,000
71271202 FH1 - D3020 Radiant Heaters (Apparatus Bay)				11,760	11,760
71271204 FH1 - D3040 Exhaust Fans				9,450	9,450
71271201 FH1 - D3040 HVAC Unit			21,000		21,000
71211203 FH1 - G2010 Roadway		215,000			215,000
71221201 FH2 - B2010 Exterior Walls (Brick)	9,450				9,450
71261201 FH2 - B2020 Exterior Windows				11,025	11,025
71221206 FH2 - B2023 Exterior Windows		47,250			47,250
71261202 FH2 - B3010 Roofing (Lower)				5,565	5,565
71211208 FH2 - B3010.1 Roof Coverings - Main Flat		63,000			63,000
71221205 FH2 - G2020 Parking Lots			131,250		131,250
71261203 FH2 - G2030 Pedestrian Paving				5,880	5,880
71241201 FH3 - B2030 Overhead Doors			126,000		126,000
71211207 FH3 - D3020 Furnace	10,000				10,000
71201222 FH3 - D3020 Hot Water Heater				15,000	15,000
71241202 FH3 - D3020 Radiant Heaters (Apparatus Bay)			20,000		20,000
71241204 FH3 - D3030 Condensers			5,250		5,250
71241203 FH3 - D3040 Exhaust Fans			11,760		11,760

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Whitby Fire Facilities
Asset Category : Facility Assets

ID : 71PA1201

Expenditures and Financing					
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	2022	2023	2024	2025 - 2031	Total
Expenditures					
71221204 FH3 - F1040 Oil separator		25,000			25,000
71221207 FH3 - G2020 Parking Lot	7,500				7,500
71271206 FH3 - G2020 Parking Lot				344,500	344,500
71221216 FH4 - D2020 Hydrant Repair	15,000				15,000
71221209 FH4 - D3020 Furnaces	10,000				10,000
71211206 FH4 - D3020 Radiant Heaters (Apparatus Bay)		20,000			20,000
71211201 FH4 - D3040 HVAC Unit		25,000			25,000
71231203 FH4 - G2020 Parking Lot		152,250			152,250
71271205 FH4 - G2020 Parking Lots				189,000	189,000
71251203 FH5 - B2030 Overhead Doors				94,500	94,500
71251201 FH5 - B3010 Roofing (Flat)		200,000		367,500	567,500
71221213 FH5 - D3020 Heating Upgrades	160,000				160,000
71231202 FH5 - D3030 Condenser (Data Room)		10,500			10,500
71261204 FH5 - G2020 Parking Lots				195,000	195,000
71201211 FH5 - G2030 Exterior Pavers		90,000			90,000
71231201 FH6 - New Construction Firehall #6				6,300,000	6,300,000
71291201 Fire Training Complex	2,200,000			687,500	2,887,500
Expenditures Total	2,527,954	948,600	348,340	8,559,267	12,384,161
Financing					
Asset Management Reserves	327,954	888,600	348,340	1,571,767	3,136,661
Growth Reserve Fund	1,716,000	60,000		536,250	2,312,250
Development Charges	484,000			6,451,250	6,935,250
Financing Total	2,527,954	948,600	348,340	8,559,267	12,384,161

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Whitby Library Branches

ID : 71PA1501

Asset Category : Facility Assets

Program Description

The Central Public Library was constructed in 2005. The library serves the residents from its location in the downtown Whitby location.

Included minor life cycle maintenance and replacement includes furniture replacements, boiler maintenance and parking lot repairs.

The new makerspace will foster innovation, collaboration, and creativity by providing access to technology and equipment.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
90241501 BCCL - E20 Furniture (Library)			10,500	10,500	21,000
71191503 CPL - B2010 Exterior Sealants		15,750			15,750
71281501 CPL - B2010 Exterior Walls (Limestone sills)				157,500	157,500
71301503 CPL - B2020 Exterior Windows (Curtain Wall)				84,000	84,000
71281502 CPL - B2030 Doors				105,000	105,000
71241503 CPL - B3020 Flat Roof: Admin Wing & North Half &			341,250	451,500	792,750
71231503 CPL - C3020 Flooring (Library Carpet)				41,500	41,500
71241504 CPL - C3020 Interior Painting			12,600	12,600	25,200
71221507 CPL - Central Library Elevator Maintenance		40,000		278,000	318,000
71281503 CPL - D1010 Controller				165,000	165,000
71221506 CPL - D1010 Elevator Finishes		40,000			40,000
71261501 CPL - D2010 Roof Top Ductwork Insulation				26,250	26,250
71201507 CPL - D2020 Pump (Outdoor Pool)				21,000	21,000
71211502 CPL - D2020 Sump Pumps East			21,000		21,000
71221501 CPL - D2020 Sump Pumps West		21,000			21,000
71221503 CPL - D3020 (Boiler Maintenance)	10,500		10,500	31,500	52,500
71291501 CPL - D3020 Boilers				210,000	210,000
71251504 CPL - D3040 Exhaust Fans				15,750	15,750
71241502 CPL - D3040 Gas Log Set First Floor			10,500		10,500
71251503 CPL - D3040 Gas Log Set Second Floor				10,500	10,500
71271501 CPL - D3040 HVAC Units				540,000	540,000
71201505 CPL - D3040 HVAC Veri-Cell Filters		7,000		14,000	21,000
90231501 CPL - D3050 Perimeter Fan		7,875		7,875	15,750
71251505 CPL - D5020 - Lighting (Hanging Fixtures) (S)				29,400	29,400
71231501 CPL - D5020 Interior Lighting to LED		12,600			12,600

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Whitby Library Branches

ID : 71PA1501

Asset Category : Facility Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71191506 CPL - D5020 Parking Lot Lighting		20,000			20,000
71231502 CPL - D5020 Parking Lot Lighting		20,000			20,000
90311501 CPL - E10 AED Unit				3,700	3,700
90281502 CPL - E10 People Counter System				11,550	11,550
90281501 CPL - E10 Small Facility Equipment				20,475	20,475
90221503 CPL - E20 Furniture	15,500			16,000	31,500
90221502 CPL - F10 Makerspace Conversion	73,500				73,500
71261502 CPL - F1050 Building Automation System				100,000	100,000
71221502 CPL - G2020 Parking Lot Repairs	8,400				8,400
71301504 CPL - G2020 Parking Lots				105,000	105,000
71261503 CPL - G2030 Exterior Pavers				157,500	157,500
71241501 CPL - G2030 Pedestrian Paving			36,750		36,750
71221505 CPL - G2030 Pond Surface Pavers	9,500				9,500
71201121 CPL - G4020 Pond Lighting		135,000			135,000
71301501 Future Library Branch Expansion				10,000,000	10,000,000
Expenditures Total	117,400	319,225	443,100	12,626,10	13,505,825
Financing					
Asset Management Reserves	43,900	319,225	443,100	2,626,100	3,432,325
Development Charges	73,500			10,000,000	10,073,500
Financing Total	117,400	319,225	443,100	12,626,100	13,505,825

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Whitby Municipal Building

ID : 71PA1401

Asset Category : Facility Assets

Program Description

The Whitby Municipal Building was constructed in 1976 and has undergone several improvements over the past 40 years. In 2019 a major renovation was completed in order to improve the accessibility within the building and provide overall space efficiencies for visitors and staff.

Improvements to the site in 2022 include the replacement of power door operators and selective furniture, Touchless faucets and minor office modifications will be completed in order to ensure a safe environment due to the global COVID-19 pandemic.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71231114 ALL - 360 Virtual Platform - Online Viewing for all		35,000			35,000
71221413 ALL - D2020 Touchless Faucets	105,000				105,000
71221409 ALL - Municipal Office Modifications	150,000	850,000			1,000,000
71221412 ALL - Power Door Operators	10,000	10,000	10,000	10,000	40,000
71221410 CORP - E20 Office Furniture (Lifecycle)	26,250	26,250	26,250	183,750	262,500
71301401 WMB - B3010 Roofing (Flat)				646,485	646,485
71311401 WMB - B3010 Roofing (Shingles)				84,105	84,105
71231404 WMB - B3010 Roofing		1,507,000			1,507,000
71251402 WMB - C1030 Cabinets, Countertops Staff				50,000	50,000
71231402 WMB - C30 Committee Rooms Interior Finishes		31,500			31,500
71221411 WMB - C3020 Flooring Replacement (Carpet)				21,000	21,000
71251401 WMB - D2090 Pump Replacement				42,000	42,000
71251403 WMB - D3030 IT Air Conditioning				84,000	84,000
71221408 WMB - D3040 Exhaust Fans		21,000			21,000
71253010 WMB - D3040 HVAC Unit (Photocopy Room A/C)				15,750	15,750
71221401 WMB - D3040 Water Heater Replacement		6,300			6,300
71211404 WMB - D5010 Electric Panel				21,000	21,000
71241401 WMB - D5010 Motor Control Centre			63,000		63,000
71281401 WMB - D5090 Backup Generator				262,500	262,500
71281402 WMB - D5090 Electrical Transfer Switch				42,000	42,000
71211405 WMB - D5090 Emergency Light Conversion			12,000		12,000
71231401 WMB - E20 Furniture (Foyer & Waiting Areas)		25,200			25,200
71261402 WMB - G2030 Exterior Stairs (West/Lower Stair)				17,640	17,640
71261401 WMB - G2030 Pedestrian Paving (North/Lower)				17,640	17,640
71311402 Whitby Civic Centre (Municipal Building)				7,112,500	7,112,500

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : **Whitby Municipal Building**

ID : **71PA1401**

Asset Category : Facility Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
Expenditures Total	291,250	2,512,250	111,250	8,610,370	11,525,120
Financing					
Asset Management Reserves	141,250	1,662,250	111,250	1,497,870	3,412,620
Growth Reserve Fund	150,000	850,000			1,000,000
Long Term Debt				7,112,500	7,112,500
Financing Total	291,250	2,512,250	111,250	8,610,370	11,525,120

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Whitby Seniors Activity Centre

ID : 71PA1103

Asset Category : Facility Assets

Program Description

The Whitby Seniors' Activity Centre is a multi-service, multi-generational gathering place where older adults can learn new skills, access resources and make connections. The Centre opens the door to exciting and affordable programs that enrich life, strengthen the community, and promote healthy and active aging.

The Centre offers a variety of programs ranging from creative arts to computers, fitness, history, language and music.

The scope of work in 2022 includes concrete stair repairs and selective furniture replacement within the facility. The movable dividing wall within the main Activity Room will also be replaced in 2022.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71221123 WSAC - B2010 Exterior Soffit (Wood)				6,930	6,930
71251125 WSAC - B2010 Exterior Walls (Brick)				6,300	6,300
71261113 WSAC - B2030 Exterior Doors				12,705	12,705
71221121 WSAC - C1020 Removable Wall	65,000				65,000
71221117 WSAC - C1030 Millwork		105,000			105,000
71221127 WSAC - C20 Concrete Stairs	37,500				37,500
71251123 WSAC - E10 Equipment and Appliances				26,250	26,250
71221126 WSAC - E2020 Furniture	50,000				50,000
71261112 WSAC - G2020 Parking Lots				131,250	131,250
71211128 WSAC - G2030 Pedestrian Paving				8,400	8,400
71251124 WSAC - G4020 Site Lighting				15,750	15,750
Expenditures Total	152,500	105,000		207,585	465,085
Financing					
Asset Management Reserves	152,500	105,000		207,585	465,085
Financing Total	152,500	105,000		207,585	465,085

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Whitby Sports Complex

ID : 71PG1001

Asset Category : Facility Assets

Program Description

Whitby's population of 136,000 is expected to growth to 192,000 over the next 12 years. The municipality is currently under serviced in the provision of aquatics programs and services and has no aquatics facility in the northern section of the municipality.

The proposed facility would be built as a multi-purpose facility that would allow families of all ages and stages of life to participate in recreation opportunities at the same time, meeting their physical needs and abilities.

The needs of all ages from preschool to seniors would be provided for in this multi-purpose facility.

The project will provide sport user group needs and adequate service levels related to aquatics ice and general recreation to meet community demand. The new facility will be fully accessible. The new Whitby Sports Complex will look to incorporate the following spaces: a twin-pad arena with 85' by 190' ice pads encircled by an indoor walking track; indoor aquatics centre with a 8-10 lane, 25 metre lap pool and separate leisure pool; Multi-Purpose Space; a double gymnasium, meeting rooms, and associated administration spaces. Full site development & site servicing including hard & soft landscaping, parking, pedestrian connectivity, vehicle circulation/parking and underground site services from the property line to the building will be incorporated into the design.

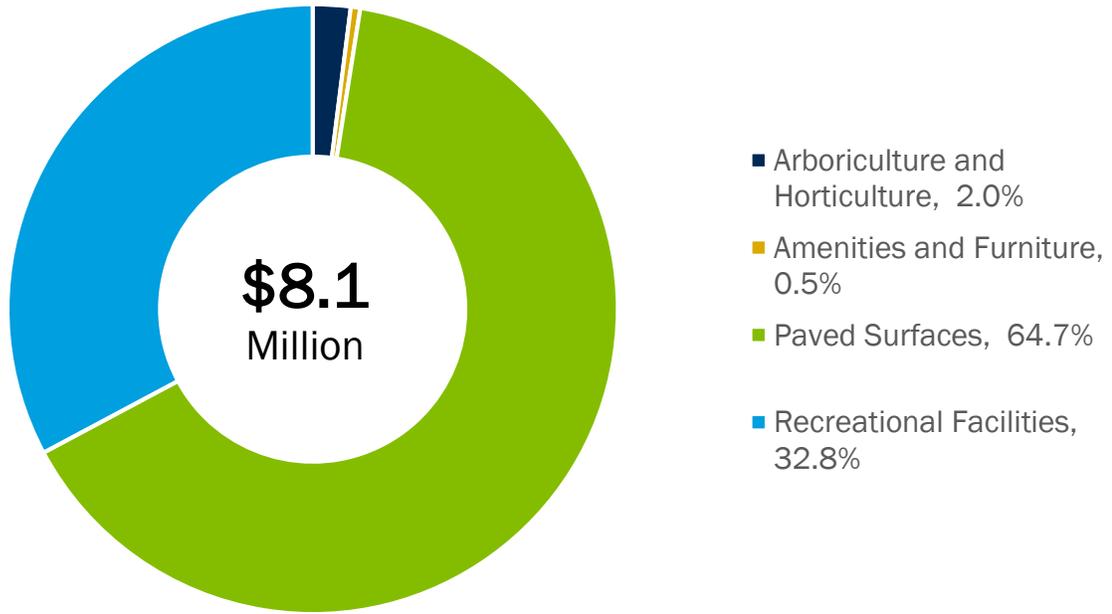
The project will include sustainability measures in the overall design resulting in a high performance building.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71201033 New Whitby Sports Complex	62,878,658				62,878,658
Expenditures Total	62,878,658				62,878,658
Financing					
Development Charges	23,300,000				23,300,000
Long Term Debt	39,578,658				39,578,658
Financing Total	62,878,658				62,878,658

Park Assets

2022 Total Capital Budget Investment

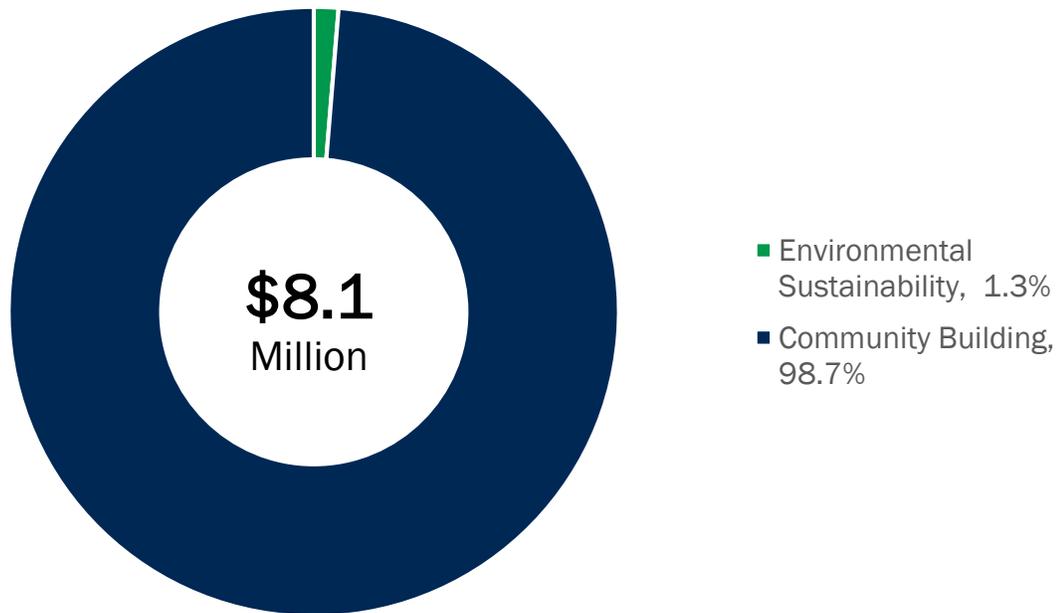


Capital Budget Funding: 33% Tax Based Reserves, 67% Development Charges
Capital Budget Allocation: 13% Asset Management Projects, 87% Growth Related Projects,
0% Strategic Initiatives / Community Enhancements

2022 Long Term Debt

No long term debt projects in 2022.

2022 Business Plan Themes

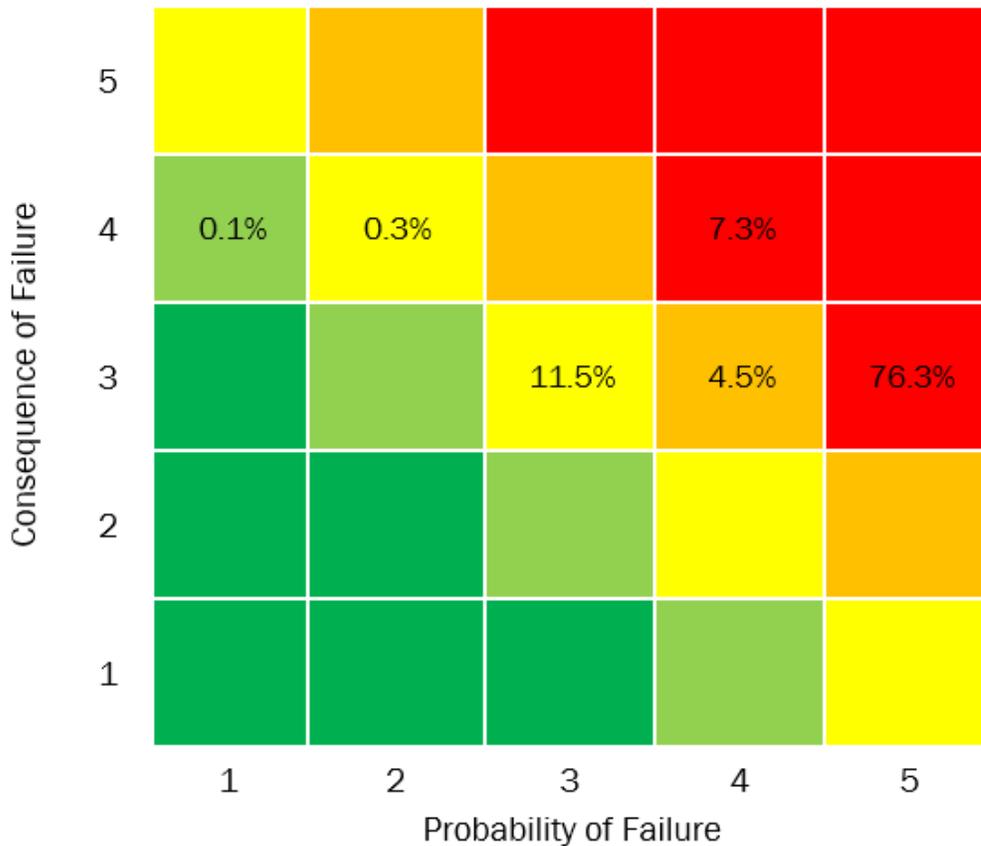


2022 Key Budget Highlights

- The Trails program includes over 5 kilometers of new trail construction and rehabilitation.
- The Parks program includes 3.71 hectares of new developed parkland, 240 metres of bridge and boardwalk replacement, 1 park renovation, 3 refurbished playgrounds, 2 refurbished shade structures, 1 reconstructed basketball court and a naturalization project.

2022 Capital Asset Management Investment Risk Heat Map

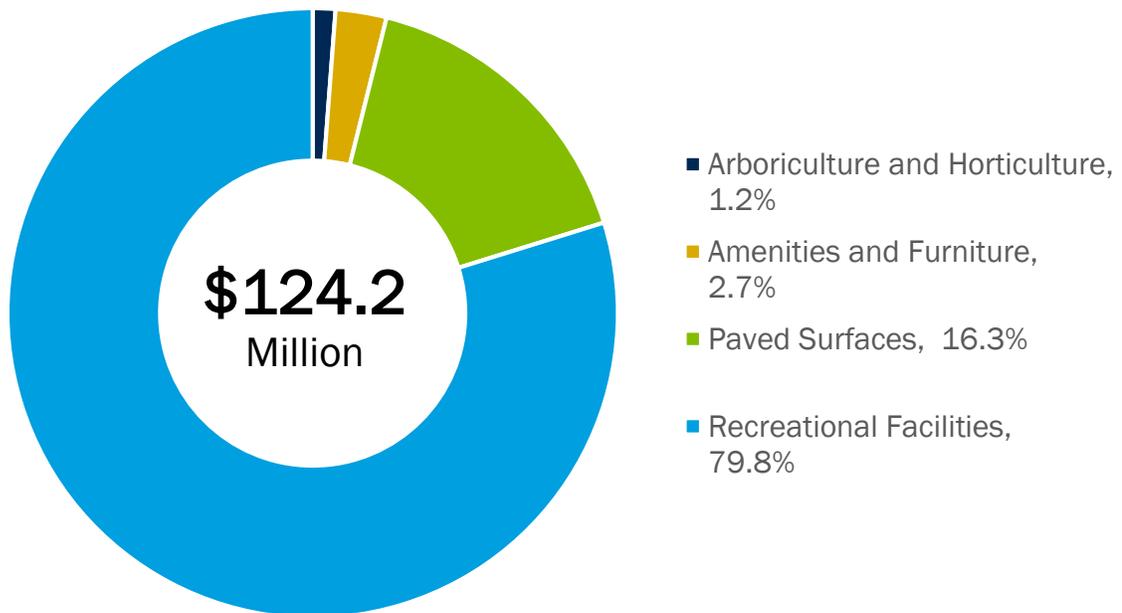
The following graph allocates the asset management related 2022 budget for parks projects by the asset “risk score”. The heat map below graphs the probability (of failure) vs the consequence (of failure) and demonstrates how the annual Municipal Asset Management Plan and asset condition ratings are being 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 1,269 acres of open space, this includes
 - 93 playgrounds including parkettes, local parks and district parks
 - 83.25 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, 7 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

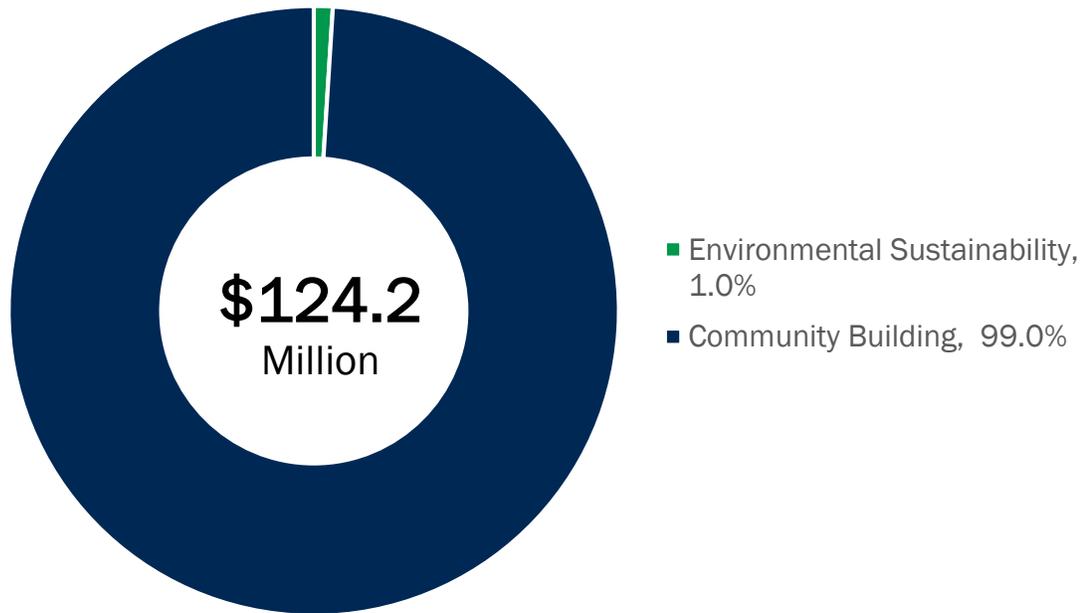
2022-2031 Capital Plan Forecast



Capital Plan Funding: 24% Tax Based Reserves, 6% Other Reserves, 68% Development Charges, 2% Long Term Debt

Capital Plan Allocation: 18% Asset Management Projects, 82% Growth Related Projects, 0% Strategic Initiatives / Community Enhancements

2022-2031 Business Plan Themes



Growth Forecast Highlights (2022-2031)

- Waterfront Trail Bridge and Boardwalk Replacements \$3.8 million (2022)
- 5 new District Parks, \$14.2 million (2024-2030)
- 15 new Local Parks, \$14.9 million (2022-2030)
- 7 new Parkettes, \$3.1 million (2025-2030)
- Sports Fields / Multi-Use Fields / Artificial Turf \$11.7 million (2023-2025)
- Victoria Fields Urban Park \$9.1 million (2024)
- Brooklin Memorial Park \$6.2 million (2023-2025)
- Cullen Central Park – Phase 2 \$4.8 million (2022-2023)
- Intrepid Park \$3.5 million (2028-2029)
- Iroquois Beach Park \$2.7 million (2026-2027)
- Baldwin/Winchester Intensification Accessible Playground, Splash Pad and Skate Park \$1.7 million (2027)
- Dupont Lands Development \$5.0 million (2030)

2022 Total Capital Budget and Forecast – Park Assets

(\$ in Thousands)	2022	2023	2024	2025-2031	Total
70PA0201 Parks Program	\$3,513	\$16,722	\$16,271	\$69,057	\$105,563
70PA0101 Recreational Trails Program	\$4,538	\$2,332	\$2,204	\$9,548	\$18,622
Total	\$8,051	\$19,053	\$18,474	\$78,606	\$124,184

Note: Numbers may not add due to rounding

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : **Parks Program**

ID : **70PA0201**

Asset Category : Park Assets

Program Description

The Parks Program involves the development, design and construction of new parks and related components as well as the renewal of existing parks and open space infrastructure and amenities. Items include planning for the development of new parks for growth areas of West Whitby and Brooklin, renewal of existing playground areas to address CSA, accessibility and asset management priorities such as lighting and park infrastructure, as well as management of trees in woodlots and open spaces.

In 2022 Grass Park will undergo renewal to replace aged walkways, increase accessibility and expand the functionality of the park. Additional park renewal work includes the replacement of 2 playgrounds and the reconstruction of one basketball court. Other highlights in 2022 include the ongoing planning work in preparation for the redevelopment of Cullen Central Park in 2023 as well as the construction of two new local parks; one located in the Chelsea Hill Development fronting Marcel Brunelle Drive and one in the Lazy Dolphin Development fronting on Coronation Road.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
70300205 Ardwick Park Design / Construction				355,500	355,500
70300001 Ardwick Park Land Acquisition				579,600	579,600
70310202 Ash Park Playground / Accessibility				205,000	205,000
70210207 Ashburn Community Centre Playground /		160,000			160,000
70270211 Ashburn Park Playground / Accessibility				198,375	198,375
70270206 Baldwin/Winchester Intensification Accessible				1,680,000	1,680,000
70270212 Bassett Park Playground / Accessibility				198,375	198,375
70290205 Baycliffe Park Playground / Accessibility				345,000	345,000
70270213 Birch Park Playground / Accessibility				138,000	138,000
70310203 Bradley Park Playground / Accessibility				205,000	205,000
70290203 Brock/Taunton Intensification - Accessible				600,000	600,000
70260206 Brooklin Future District Park				2,847,000	2,847,000
70280206 Brooklin Future District Park				2,847,000	2,847,000
70300202 Brooklin Future District Park				2,847,000	2,847,000
70320201 Brooklin Future District Park				2,847,000	2,847,000
70260214 Brooklin Future Local Park				995,000	995,000
70270214 Brooklin Future Local Park				995,000	995,000
70270215 Brooklin Future Local Park				995,000	995,000
70280216 Brooklin Future Local Park				995,000	995,000
70290207 Brooklin Future Local Park				995,000	995,000
70300215 Brooklin Future Local Park				995,000	995,000
70310201 Brooklin Future Local Park				995,000	995,000
70320202 Brooklin Future Local Park				995,000	995,000
70350201 Brooklin Future Local Park				995,000	995,000
70360201 Brooklin Future Local Park				995,000	995,000

**2022 - 2031 Capital Budget and Forecast
Program Detail Sheet**

Name : Parks Program

ID : 70PA0201

Asset Category : Park Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
70280208 Brooklin Future Parkette				440,400	440,400
70300204 Brooklin Future Parkette				440,400	440,400
70320203 Brooklin Future Parkette				440,400	440,400
70340202 Brooklin Future Parkette				440,400	440,400
70360202 Brooklin Future Parkette				440,400	440,400
70220217 Brooklin Memorial Park Baseball Lighting		290,000			290,000
70210209 Brooklin Memorial Park Design / Construction			300,000	4,586,200	4,886,200
70220214 Brooklin Memorial Park Field House and				632,500	632,500
70220205 Brooklin Memorial Park Playground / Accessibility				345,000	345,000
70220209 Brooklin Memorial Park Tennis Lighting		90,000			90,000
70280213 Brooklin Optimist Park Playground / Accessibility				345,000	345,000
70300209 Cachet Park Playground / Accessibility				345,000	345,000
70300211 Carnwith Park Playground / Accessibility				345,000	345,000
70280209 Central Park Playground / Accessibility				198,500	198,500
70220218 Chelseahill Local Park	995,000				995,000
70230101 College Downs Park Multiskills Court		138,000			138,000
70270209 College Downs Park Playground / Accessibility				198,375	198,375
70220119 Cullen Central Park - Covered Bridge Maintenance		100,000			100,000
70200226 Cullen Central Park Design / Construction	200,000	4,033,600			4,233,600
70230207 D'Hillier Park Playground / Accessibility		345,000			345,000
70230206 D'Hillier Park Tennis Lighting		90,000			90,000
70290206 Darren Park Playground / Accessibility				345,000	345,000
70250208 Divine Park Playground / Accessibility				205,000	205,000
70270208 Downtown Intensification Accessible Playground				560,000	560,000
70320204 DuPont Lands Development				4,985,000	4,985,000
70270207 Dundas St E Intensification - Accessible Playground				784,000	784,000
70280214 Eric Clarke Park Playground / Accessibility				205,000	205,000
70260216 Fieldgate WInchester / Baldwin Parkette				440,000	440,000
30210003 Fleet to Trees Program	10,000	10,000	10,000	70,000	100,000
70280215 Folkstone Park Playground / Accessibility				345,000	345,000
70240205 Folkstone Skateboard Park Snake Run			109,250		109,250
70250209 Glenayr Park Playground / Accessibility		205,000			205,000
70200103 Grass Park Redevelopment	425,000				425,000
70310204 Harold Park Playground / Accessibility				185,000	185,000
70210213 Heard Park - Playground/Accessibility		184,000			184,000
70220211 Hobbs Park Playground / Accessibility		184,000			184,000
70280210 Intrepid Park				3,500,000	3,500,000
70310205 Iona Park Playground / Accessibility				185,000	185,000
70260207 Iroquois Beach Park Development				2,700,000	2,700,000
70220304 Iroquois Park Diamond 2 - Netting	15,000				15,000
70300201 Iroquois Park Playground				205,000	205,000
70230208 Iroquois Park Skatepark (expansion)		650,000			650,000
70230102 Iroquois Park Skatepark (maintenance)		150,000			150,000
70280204 Iroquois Park Soccer Field				345,000	345,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : **Parks Program**

ID : **70PA0201**

Asset Category : Park Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
70230210 Jack Wilson Park Playground / Accessibility		494,500			494,500
70300213 Kapuscinski Park Playground / Accessibility				205,000	205,000
70210305 Kelloryn Park Baseball Lighting		560,000			560,000
70200002 King Street Park Improvements	40,000				40,000
70260210 Kinross Park Playground / Accessibility				205,000	205,000
70300214 Kiwanis Heydenshore Park				603,750	603,750
70260211 Lady May Park Playground / Accessibility				198,375	198,375
70210215 Lazy Dolphin Local Park	995,000				995,000
70290301 Leash Free Park Areas				250,000	250,000
70220103 Lion's Promenade Parking Lot Expansion				400,000	400,000
70210212 Lynde House Museum - Playground/Accessibility		138,000			138,000
70310206 Majestic Park Playground / Accessibility				185,000	185,000
70260212 Medland Park Playground / Accessibility				198,375	198,375
70220002 Monarch Pledge & Bee City Naturalization Project	5,000	5,000	5,000	35,000	50,000
70300002 Myrtle Station Park Land Acquisition				431,250	431,250
70300210 Myrtle Station Park Playground / Accessibility				138,000	138,000
70280217 Nordeagle Dev. Park				995,000	995,000
70240209 Norista Park Playground / Accessibility			218,500		218,500
70300212 Oceanpearl Park Playground / Accessibility				205,000	205,000
70310207 Otter Creek Park Playground / Accessibility				205,000	205,000
70220215 Palmerston Park Playground / Accessibility				941,900	941,900
30220301 Park Benches and Waste Receptacles	24,000	24,000	27,000	204,000	279,000
70230301 Park Fence		29,000			29,000
70220303 Park Signs		58,000		29,000	87,000
30220202 Park Sports Facility Repairs	10,000	10,000	11,000	86,000	117,000
70220123 Parks Misc Pathway Repair and Rehabilitations	250,000				250,000
70220003 Parks Misc Surveys / Geotechnical	20,000	20,000	20,000	140,000	200,000
70230302 Parks Misc Trail Rest Stops and Benches		100,000			100,000
70250001 Parks Tree Inventory and Assessment				51,750	51,750
70220220 Peel Park - Irrigation system for Baseball Fields 1&2		135,000			135,000
70310208 Peel Park Playground / Accessibility				500,000	500,000
70220221 Phillips-Kozaroff Park Basketball Court	40,000				40,000
70220213 Phillips-Kozaroff Park Playground / Accessibility	225,000				225,000
70220210 Portage Park Multiskills Court		180,000			180,000
70210210 Powell Park Playground / Accessibility / Drainage		254,000			254,000
70250210 Prince of Wales Park Playground / Accessibility				205,000	205,000
70260215 Pringle Creek Park - Ball Diamond Reconstruction -				230,000	230,000
70260301 Pringle Creek Park Splash Pad Development				400,000	400,000
70240208 Robinson Park Playground / Accessibility			205,000		205,000
70310209 Rolling Acres Park Playground / Accessibility				205,000	205,000
70240210 Rosedale Park Playground / Accessibility			205,000		205,000
70210214 Rotary Centennial Park Playground / Accessibility		198,500			198,500
70210206 Rotary Park Accessibility Improvements		374,000			374,000
70250213 Roybrook Farms Parkette				440,000	440,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Parks Program
Asset Category : Park Assets

ID : 70PA0201

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
70250211 Sato Park Playground / Accessibility				138,000	138,000
70260209 Selkirk Park Playground / Accessibility				205,000	205,000
70200224 Shirley Scott Park		775,000			775,000
70230212 Skate Zones		86,250		86,250	172,500
30220201 Small Replacement Projects - Parks	25,000	25,000	28,000	211,000	289,000
70210211 Spencer Community Centre		155,000			155,000
70250207 Sports Fields / Multi-Use Fields / Artificial Turf -				6,200,000	6,200,000
70230204 Sports Fields / Multi-Use Fields / Artificial Turf -		5,500,000			5,500,000
70220219 Sports Fields Subdrainage Program		400,000			400,000
70230211 Stockton Park Playground / Accessibility		138,000			138,000
70290204 Teddington Park Playground / Accessibility				138,000	138,000
70310210 Tom Edwards Park Playground / Accessibility				205,000	205,000
30220002 Town Tree Maintenance & Management	35,000	35,000	35,000	245,000	350,000
30220001 Town Tree Replacement	55,000	55,000	55,000	385,000	550,000
70250212 Trails of Whitby Local Park				995,000	995,000
40260001 Tree Inventory and Assessment				162,750	162,750
70240207 Victoria Fields Urban Park			9,100,000		9,100,000
70220212 Vipond Park Playground / Accessibility		205,000			205,000
70220208 Wallace Park - Playground/Accessibility	138,000				138,000
70250301 Waterfall Entrance Features				14,000	14,000
70240301 Waterfront Lighting			900,000		900,000
70240211 Waterfront Master Plan Gateway Front and Brock			500,000		500,000
70240212 Waterfront Master Plan Heydenshore Pavilion			50,000		50,000
70220302 Waterfront Pumphouse				600,000	600,000
70280211 West Whitby Holdings Local Park			995,000		995,000
70310211 Whitburn Park Playground / Accessibility				205,000	205,000
70270210 Whitby Kinsmen Park Playground / Splash Pad /				198,375	198,375
70210208 Whitby Optimist Park -Soccer Field Addition/Parking			650,000		650,000
70260208 Whitby Optimist Park Playground / Accessibility				345,000	345,000
70260213 Whitby Taunton Holdings - District Park			2,847,000		2,847,000
70280105 Willow Lacrosse Court Reconstruction				425,000	425,000
70220207 Willow Park Accessible Baseball Polyurethane	6,000			12,000	18,000
70310212 Willow Park Playground / Accessibility				500,000	500,000
70230209 Wyndfield Park Playground / Accessibility		138,000			138,000
Expenditures Total	3,513,000	16,721,850	16,270,750	69,057,200	105,562,800
Financing					
Asset Management Reserves	843,000	5,482,000	913,750	13,844,400	21,083,150
Growth Reserve Fund	326,350		232,500	2,604,070	3,162,920
Development Charges	2,328,650	5,724,850	15,109,500	48,893,920	72,056,920
Program Reserves		5,500,000		1,010,850	6,510,850
One-Time Reserve	5,000	5,000	5,000	35,000	50,000
Long Term Debt				2,598,960	2,598,960
External Contributions	10,000	10,000	10,000	70,000	100,000
Financing Total	3,513,000	16,721,850	16,270,750	69,057,200	105,562,800

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Recreational Trails Program

ID : 70PA0101

Asset Category : Park Assets

Program Description

The Recreational Trails Program includes new trail development and renewals of existing trails within the Town's parks and open space areas. Parks Staff drew on the Council approved Active Transportation Plan to determine new trail priority projects and the Town's Asset Management Plan to identify trail maintenance and repair priorities. Trail projects planned for 2022 include:

- * A new trail and pedestrian bridge in the Minto development connecting Deverell Park to Thickson Road and Dryden Boulevard through the open space lands.
- * A new section of walkway connecting King Street and Henry Street via King Street Park; located adjacent to 360 Insights.
- * Replacing and widening the pedestrian bridge that crosses Corbett Creek along the Waterfront Trail
- * Replacing and widening the 150 metre long boardwalk that traverses the Corbett Creek wetland along the Waterfront Trail.
- * Widening and reconstructing a section of waterfront trail travelling from the Corbett Creek pedestrian bridge to Intrepid Park.
- * The reconstruction of multiple sections of trail within the Towns network that are in poor condition and beyond their serviceable life.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
70220114 BCCL to Kinsmen Court		23,000			23,000
70282601 Biodiversity Trail Rehab				271,688	271,688
70270101 Birches Open Space - Thickson to Garrard				204,125	204,125
70290111 Brawley to Columbus/Lynde				366,735	366,735
70310101 Brawley to Lynde Creek				299,690	299,690
70220116 Brooklin Lions Trail - Stormpond to St Thomas		109,825			109,825
70220108 Brooklin Lions Trail - to Roybrook Ave		388,700			388,700
70220113 Brooklin Lions Trail Rehab			185,150		185,150
70290108 Brooklin SP Boundary to Lynde Creek				368,115	368,115
70270102 Brooklin SP Boundary to W of Duffs to Lynde				189,060	189,060
70290102 Brookvalley east to Oshawa				216,487	216,487
70280104 Camber Court to Brooklin High School Section				120,750	120,750
70260102 Cedarbrook Trail to west of Baldwin				324,990	324,990
70290107 Columbus / Cochrane to Lynde Creek				154,560	154,560
70208302 Country Lane to Coronation		272,550			272,550
70220117 Cullen Central Park Trail Connections		185,150			185,150
70220107 Cullen to Heber Down (East Field Route) w/ Bridge		327,750			327,750
70300104 E of Thickson to N of Columbus				90,965	90,965
70290106 East of Ashburn to Cedarbrook Trail				237,705	237,705
70290105 Fallingbrook Open Space - Dryden to Rossland				243,340	243,340
70290101 Future Parks Trail System Segments				575,000	575,000
70290001 Future Trails Development & Linkages				1,225,900	1,225,900
70220115 Gallamere Court to Nichol Park Trail Resurface.	207,000				207,000
70310102 Garrard to Pringle Creek				421,475	421,475
70220118 HEPC Trail - Ashburn to Hwy 407		550,000			550,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

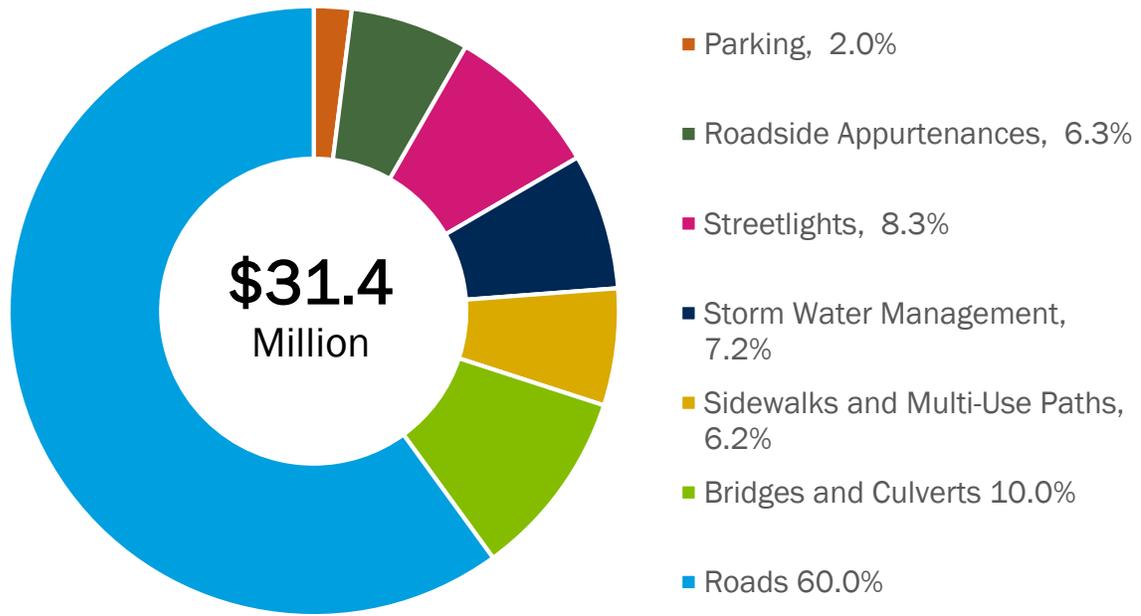
Name : Recreational Trails Program **ID :** 70PA0101
Asset Category : Park Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
70290104 HEPC Trail - Heber Down Lyndebrook to Halls Rd				524,975	524,975
70280101 Hannam Trail - Solmar to Brooklin				640,550	640,550
70250101 IPSC Pathway				115,000	115,000
70300105 Lynde Creek Trail (Burns St W to Michael Blvd)				132,250	132,250
70282602 Lynde Creek Valley Trail Rehab				90,764	90,764
70300103 Lynde Creek to Thickson				99,015	99,015
70220001 Manning Trail Land Acquisition		73,600			73,600
70220106 Manning Trail Open Space (Bassett Pk to			217,350		217,350
70220105 McClintock Trail			82,000		82,000
70220110 Minto Development Trails	100,000				100,000
70300102 North of Columbus to Brooklin SP Boundary				382,605	382,605
70280102 Palmerston Open Space - Palmerston Pk to				68,425	68,425
70280103 Pipeline Open Space to Columbus				24,725	24,725
70282603 Pipeline Trail Rehab				157,981	157,981
70200110 Pringle Creek Open Space (Wynfield Pk to Garden)		100,000	525,000		625,000
70260101 Pringle Creek Trail - Retaining Wall No:RWC_0207				125,000	125,000
30220101 Recreational Trails Minor Repairs	21,000	21,000	24,000	180,000	246,000
70240101 Rosedale Park To Hopkins			55,000		55,000
70220109 Rosedale Park to Burns St			180,000		180,000
70220102 Rosedale Pk to Galimere Court SWM Pond			100,000		100,000
70268302 S of Winchester to E of Ashburn				749,915	749,915
70222601 Scott Trail to Evergreen Dr.		230,000			230,000
70282604 St. Thomas Trail Rehab				114,310	114,310
70290110 Thickson/Brawley to Columbus				392,265	392,265
70220301 Trailhead Signs		50,000	25,000		75,000
70220122 Waterfront Trail - Corbett Creek Bridge Boardwalk	450,000				450,000
70220121 Waterfront Trail - Corbett Creek Bridge Widening	1,100,000				1,100,000
70220120 Waterfront Trail - Corbett Creek to Intrepid Park	360,000				360,000
70290112 Waterfront Trail - Gordon to South Blair			810,000		810,000
70250102 Waterfront Trail LCBO Boardwalk	2,300,000				2,300,000
70290109 Winchester to Conlin				440,105	440,105
Expenditures Total	4,538,000	2,331,575	2,203,500	9,548,470	18,621,545
Financing					
Asset Management Reserves	228,000	21,000	209,150	939,743	1,397,893
Growth Reserve Fund	1,279,528	701,766	591,345	2,552,581	5,125,220
Development Charges	3,030,472	1,535,209	1,403,005	6,056,146	12,024,832
Program Reserves		73,600			73,600
Financing Total	4,538,000	2,331,575	2,203,500	9,548,470	18,621,545

Roads and Related Assets

2022 Total Capital Budget Investment

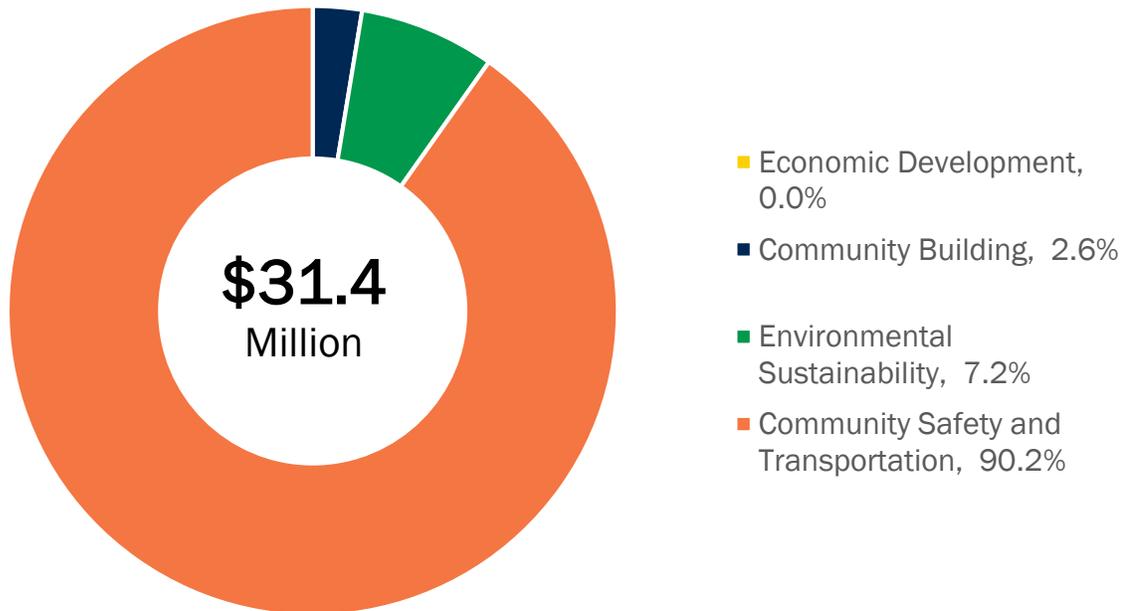


Capital Budget Funding: 33% Tax Based Reserves, 11% Other Reserves, 18% Development Charges, 34% Long Term Debt, 3% One Time Reserves and 1% External Contributions
Capital Budget Allocation: 29% Asset Management Projects, 70% Growth Related Projects and 1% Strategic Initiatives / Community Enhancements

2022 Long Term Debt

- Mid Arterial Roadway – Ashburn to Anderson (40226020) \$9.4 million
- White Bridge (40206111) \$1.5 million

2022 Business Plan Themes



2022 Key Budget Highlights

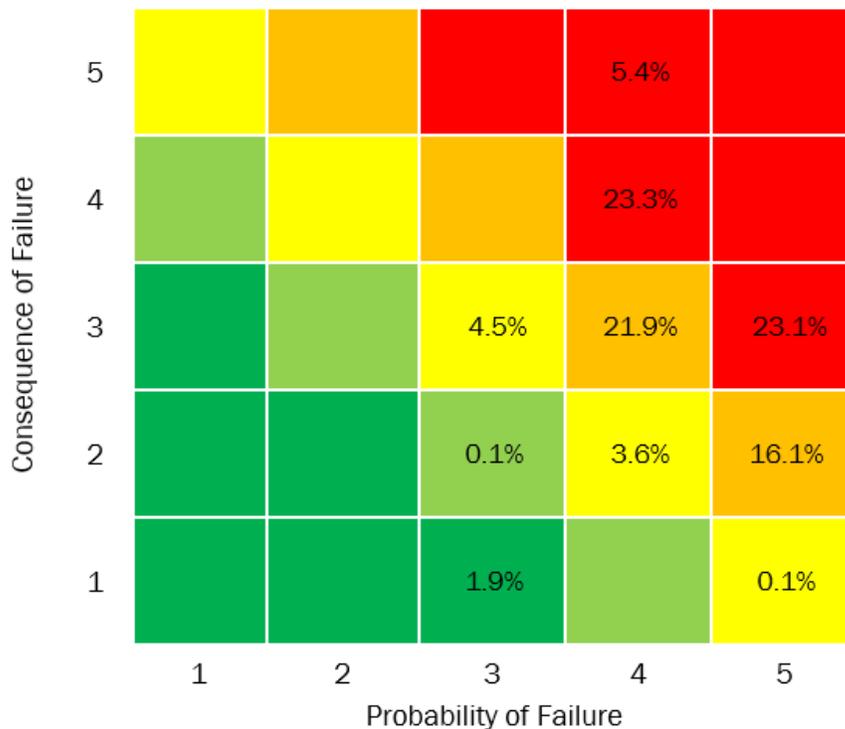
- The Roads Program includes 19 lane kilometers of road resurfacing. This includes top lift for Des Newman, Centre/Gilbert and the Snow Pond Stage 2 paving.
- The Sidewalk and Multi-Use Pathway Program includes 1.5 kilometers of new construction and 0.5 kilometers of replacement construction.
- New traffic signals approved by Council – Baldwin Street at Canary Street; Thickson Road at Glengowan Street; Rossland Road at Overland Street/Doulton Gate or the Hydro Electric Power Corridor (HEPC) (PW 33-21)
- New pedestrian crossing approved by Council for Manning Road in the vicinity of the HEPC trail and Dryden Boulevard at the HEPC Trail. (PW 33-21)
- Traffic calming initiatives for 10 streets per year (PW 18-21)

Asset Management Fast Facts

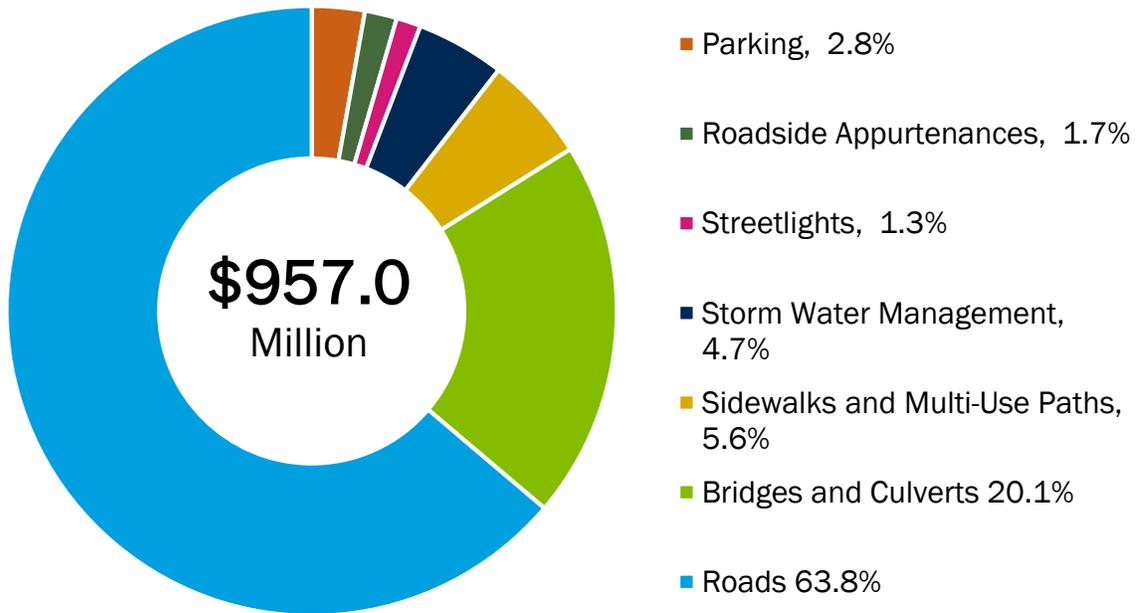
- 2019 Asset Management Plan Asset Health Grade of ‘B’ for the Roads Right of Way assets with replacement value of \$1.5 billion.
- The Town currently owns and maintains:
 - 1,131 lane kilometers of roads
 - 24 road bridges, 29 structural culverts & 21 pedestrian bridges
 - 523.3 km of sidewalks & 29.4 km of multi-use pathways
 - 11,121 streetlights, 12,846 traffic signs & 34 traffic signals
 - 12 km of guardrails, 96 km of fences, 65 retaining walls, 8 public parking lots
 - 57 (46 assumed) storm water ponds, 491.3 km of storm sewers

2022 Capital Asset Management Investment Risk Heat Map

The following graph allocates the asset management related 2022 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.



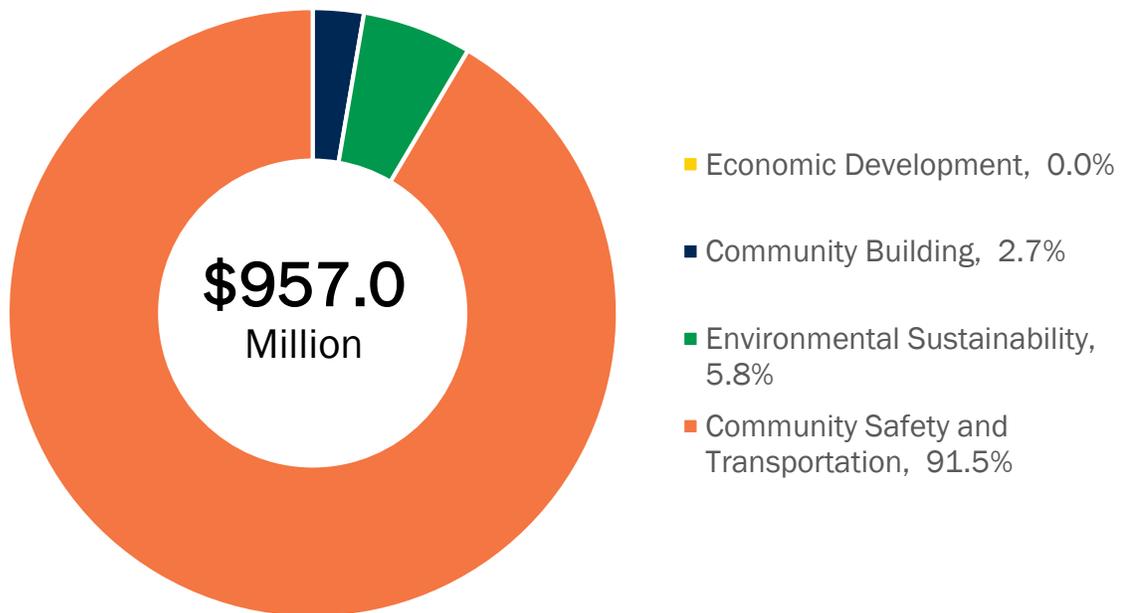
2022-2031 Capital Plan Forecast



Capital Plan Funding: 23% Tax Based Reserves, 6% Other Reserves, 59% Development Charges, 12% Long Term Debt

Capital Plan Allocation: 13% Asset Management Projects, 87% Growth Related Projects

2022-2031 Business Plan Themes



Growth Forecast Highlights (2022-2031)

- Alternate Route for Highway 7/12 \$110.6 million (2023-2031)
- Mid Arterial Roadway (Ashburn to Garden) \$24.1 million (2022-2024)
- Mid Arterial Roadway (Cochrane to Ashburn) \$12.4 million (2029)
- Mid Arterial Roadway (Anderson to Oshawa) \$17.1 million (2031)
- Columbus Road Widening \$91.7 million (2024-2031)
- Highway 407 / Cochrane Interchange Program \$37.8 million (2023, 2029-2031)
- New Road XI Bridge (Brooklin Development Area) \$34.0 million (2031)
- Burns Street – Michael to Dundas Widening \$25.2 million (2031)
- Burns Street – Hopkins to Thickson Widening \$19.1 million (2031)
- Garden – Robert Attersley to Mid Arterial \$24.2 million (2023-2027)
- Parking Structure, \$20.5 million (2025-2028)
- Des Newman/CP Rail Grade Separation Phase 2 \$12.0 million (2023)

2022 Total Capital Budget and Forecast – Roads and Related Assets

(\$ in Thousands)	2022	2023	2024	2025-2031	Total
40PG6301 Alternate Route for Highway 7/12	\$0	\$1,000	\$3,050	\$106,500	\$110,550
40PA6101 Bridges and Culverts Program	\$3,132	\$17,707	\$977	\$124,796	\$146,611
40PG6402 Brooklin Expansion - Traffic Control	\$0	\$0	\$0	\$8,175	\$8,175
40PG6012 Dundas Street Multi-Use Path	\$0	\$0	\$450	\$1,833	\$2,283
40PG6101 Hwy 407 / Cochrane Interchange Program	\$0	\$500	\$0	\$37,300	\$37,800
40PG6011 Mid Arterial Roadway	\$9,693	\$7,392	\$7,322	\$32,430	\$56,837
40PA6201 Multi-Use Paths and Cycling Facilities Program	\$670	\$4,212	\$3,222	\$37,183	\$45,286
35PA6301 Municipal Parking Program	\$619	\$1,403	\$2,685	\$22,177	\$26,885
35PG6402 Region of Durham Assets	\$781	\$0	\$0	\$350	\$1,131
40PG6006 Road Intersection Improvement Program	\$75	\$2,056	\$1,475	\$4,475	\$8,081
40PA6006 Road Reconstruction Program	\$400	\$10,020	\$2,600	\$53,490	\$66,510
40PG6002 Road Surface Treated to Hot Mix Conversion Program	\$0	\$0	\$0	\$4,674	\$4,674
30PM6002 Road Surface Treatment & Slurry Seal Program	\$515	\$108	\$462	\$1,983	\$3,067
40PG6005 Road Widening and Extension Program	\$780	\$3,950	\$19,695	\$202,788	\$227,213
30PA6001 Roads Maintenance Program	\$1,540	\$1,605	\$1,723	\$11,547	\$16,415
40PA6008 Rural Road Resurfacing Program	\$0	\$53	\$1,253	\$3,982	\$5,287
40PA6202 Sidewalk Program	\$1,334	\$1,297	\$3,282	\$13,096	\$19,009
40PA6503 Storm Water Program	\$2,242	\$5,345	\$2,990	\$34,776	\$45,353

(\$ in Thousands)	2022	2023	2024	2025-2031	Total
40PA6604 Street Lighting Program	\$1,719	\$1,820	\$1,300	\$2,495	\$7,334
40PG6604 Street Light Program (Region of Durham Initiated)	\$877	\$352	\$195	\$3,761	\$5,184
40PA6401 Traffic Signals Program	\$1,325	\$1,973	\$1,463	\$8,043	\$12,803
40PA6104 Transportation Infrastructure Resilience Program	\$0	\$10	\$1,950	\$6,050	\$8,010
40PA6007 Urban Road Resurfacing Program	\$5,650	\$11,160	\$8,017	\$67,636	\$92,462
Total	\$31,352	\$71,960	\$64,108	\$789,540	\$956,959

Note: Numbers may not add due to rounding

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : **Alternate Route for Highway 7/12**

ID : **40PG6301**

Asset Category : Roads and Related Assets

Program Description

Gaining care and control of Baldwin Street through Downtown Brooklin is a Council Goal (2018-2022). In order to support Downtown revitalization, to ensure pedestrian safety and comfort and to streamline development approvals, it is essential that Baldwin Street not remain a provincial highway. This project includes the Environmental Assessment (EA) Study to develop and evaluate alternative solutions for the potential new route and alignment of Highway 7 and Highway 12 through and around the community of Brooklin as well as design and construction. 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 full cost of construction is not currently included in the 10 year capital budget. Refined project costs will be determined when the corridor is selected, the alignment refined and the detailed design completed. The project costs as shown below is 100% DC Funded (as per the 2021 DC Background Study) and the balance will be included in a future DC Background Study.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40206041 Alternate Route for Hwy 7/12 - 1. EA Mod. & Design	1,000,000	1,050,000			2,050,000
40266009 Alternate Route for Hwy 7/12 - 3. Property			2,000,000	6,500,000	8,500,000
40296030 Alternate Route for Hwy 7/12 - 4. Utility Relocation				2,000,000	2,000,000
40306040 Alternate Route for Hwy 7/12 - 5. Construction				80,000,000	80,000,000
40256020 Baldwin/Thickson - Intersection Improvements				18,000,000	18,000,000
Expenditures Total	1,000,000	3,050,000	106,500,000		110,550,000
Financing					
Development Charges	1,000,000	3,050,000		76,500,000	80,550,000
Long Term Debt				30,000,000	30,000,000
Financing Total	1,000,000	3,050,000	106,500,000		110,550,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : **Bridges and Culverts Program**

ID : **40PA6101**

Asset Category : Roads and Related Assets

Program Description

This program covers a variety of assignments associated with the Town's transportation structures (i.e. bridges, structural culverts, and retaining walls). Completion of these assignments is essential to prolong the service life of the structures while ensuring they remain in a safe condition for public use. These assignments generally include design, construction, structural investigation, and inspection services.

Design assignments will be completed to construct new structures and to address rehabilitation and maintenance needs of existing structures. Structural investigations and inspections are necessary to monitor conditions and identify structures that require maintenance, rehabilitation, or replacement.

When a new structure is required as part of the construction of a new road, the cost for the new structure has been incorporated into the relevant road construction project. This program only includes projects where the new structure is the primary scope of the project.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40366101 Anderson Highway 407 Structure Widening				15,000,000	15,000,000
40276110 BR A08 01 - Coultice Bridge				2,700,000	2,700,000
40336101 BR A08 02 - White Bridge Ultimate Widening				3,000,000	3,000,000
40206111 BR A08 02 - White Bridge	1,500,000	4,500,000			6,000,000
40306112 BR A08 03 - Coronation Bridge				1,255,000	1,255,000
40226116 BR A08 04 - Dehart Bridge Rehabilitation	500,000				500,000
40306113 BR A08 06 - Way Bridge				3,170,000	3,170,000
40266110 BR A08 07 - Cassels Bridge				865,000	865,000
40230201 BR A08 08 - McBrien Bridge				1,040,000	1,040,000
40276101 BR B04 01 - Kerr Bridge				341,000	341,000
40296101 BR C04 01 - Bonacord Bridge West				115,000	115,000
40230401 BR C04 02 - Bonacord Bridge East				435,000	435,000
40256110 BR D07 02 - Lynde Creek Bridge				1,650,000	1,650,000
40276112 BR D07 03 - Pringle Creek Bridge				145,000	145,000
40236103 Bonacord Crossing at Lynde Creek (L6 Tributary)		400,000		2,250,000	2,650,000
40226113 Bridge & Culvert Structure Design Future Work	75,000	75,000	75,000	675,000	900,000
40226114 Bridge Rehabilitation	250,000	250,000	250,000	1,750,000	2,500,000
30226101 Bridge Structural Maintenance	105,000	105,000	105,000	735,000	1,050,000
40230301 CU A07 02 - Brawley Road Culvert Monitoring	3,500	3,500	3,500	14,000	24,500
40226111 CU A07 05 - Columbus Culvert Monitoring	3,000	3,000	3,000	21,000	30,000
40286102 CU C09 01 - Willis Culvert				230,000	230,000
40276111 CU C09 03 - Bradley Park Culvert				215,000	215,000
40246112 CU C09 04 - Bradley Park Twin Cell Culvert			55,000	140,000	195,000
40246113 CU C09 05 - Garden St Culvert		45,000	145,000		190,000
40246111 CU C09 07 - Harold St Culvert			100,000	600,000	700,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : **Bridges and Culverts Program**

ID : **40PA6101**

Asset Category : Roads and Related Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40266103 CU C09 08 - Westwood Culvert				205,000	205,000
40236104 CU D01 06 - Lynde Creek Gardens Culvert		80,000		5,120,000	5,200,000
40226115 CU D01 06 - White Oaks / Lynde Creek Gardens	500,000				500,000
40226112 Culvert Rehabilitation	150,000	150,000	150,000	1,050,000	1,500,000
40316111 Des Newman/CP Rail Grade Separation - Phase 2		12,000,000			12,000,000
40326101 Des Newman/CP Rail Grade Separation - Phase 3				7,500,000	7,500,000
40226055 Inspection Program - Bridges and Culverts	20,000	45,000	20,000	235,000	320,000
40206019 Inspection Program - Cross Culverts			45,000	45,000	90,000
40206106 Inspection Program - Pedestrian Bridges	25,000		25,000	75,000	125,000
40236052 Inspection Program - Retaining Walls		25,000		100,000	125,000
40316102 Mary St / Crawford St Extension				17,825,000	17,825,000
40246037 New Road XI Bridge (Brooklin Development Area)				34,000,000	34,000,000
40266023 New Road XVI Bridge (Brooklin Development Area)				5,700,000	5,700,000
40236105 Pedestrian Bridge - Design Future Work		25,000		100,000	125,000
40306102 Pedestrian Bridge - Victoria at Victoria Fields				1,305,000	1,305,000
40316110 Pedestrian Tunnel - Taunton Rd at Hydro Corridor				3,320,000	3,320,000
40316113 Twin Streams Bridge - Baycliffe to Coronation				11,870,000	11,870,000
Expenditures Total	3,131,500	17,706,500	976,500	124,796,000	146,610,500
Financing					
Asset Management Reserves	1,053,000	648,000	898,000	11,006,000	13,605,000
Growth Reserve Fund	402,800	66,800	2,800	9,122,346	9,594,746
Development Charges	175,700	12,491,700	75,700	99,616,361	112,359,461
Program Reserves				551,293	551,293
Long Term Debt	1,500,000	4,500,000		4,500,000	10,500,000
Financing Total	3,131,500	17,706,500	976,500	124,796,000	146,610,500

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Brooklin Expansion - Traffic Control

ID : 40PG6402

Asset Category : Roads and Related Assets

Program Description

As the Community of Brooklin continues to grow, intersection control is needed to support the residents as they access the road network. The planned intersection control is based on the transportation studies completed for the Brooklin expansion and includes identification of roundabouts and signalization.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40326046 Baldwin / Duffs (Roundabout)				650,000	650,000
40326048 Baldwin / Minor Collector (Roundabout)				650,000	650,000
40316402 Baldwin / Street C (Traffic Signal)				275,000	275,000
40326045 Brawley / Duffs (Roundabout)				650,000	650,000
40326042 Cochrane / Brawley (Roundabout)				650,000	650,000
40276406 Columbus / Street V (Traffic Signal)				275,000	275,000
40326051 Columbus / Wyecombe (Roundabout)				750,000	750,000
40306058 Country Lane / Street E (Roundabout)				650,000	650,000
40306056 Country Lane / Street G (Roundabout)				650,000	650,000
40326044 Street A / Brawley (Roundabout)				650,000	650,000
40326047 Street B / Baldwin Extension (Roundabout)				650,000	650,000
40326043 Street B / Brawley (Roundabout)				650,000	650,000
40326050 Thickson / Baldwin (Roundabout)				750,000	750,000
40296403 Thickson / Street C (Traffic Signal)				275,000	275,000
Expenditures Total				8,175,000	8,175,000
Financing					
Development Charges				8,175,000	8,175,000
Financing Total				8,175,000	8,175,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Dundas Street Multi-Use Path

ID : 40PG6012

Asset Category : Roads and Related Assets

Program Description

As outlined in the Active Transportation Plan, safe connectivity of Whitby's active transportation corridors between areas of residential uses and destinations is important for residents to travel and feel comfortable. A multi-use path is envisioned along Dundas Street between Lake Ridge Road and Downtown Whitby, and between the Oshawa Border and Downtown Whitby.

This path will form part of Whitby's spine cycling network and provide connections to high frequency transit, to shopping and employment lands, and to residential lands. The path will also create a safe route for long distance cycle tourists who often visit Whitby as a natural stop on rides to or from Toronto.

The multi-use path is intended to be built in stages of approximately 1-3 km per year, as prioritized in the Active Transportation Plan.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40276035 Dundas - Cochrane to Henry				240,000	240,000
40226041 Dundas - Des Newman to McQuay / Jeffery			450,000		450,000
40326053 Dundas - Halls to Des Newman				308,000	308,000
40326052 Dundas - Lake Ridge to Halls				160,000	160,000
40306059 Dundas - McQuay / Jeffery to Cochrane				450,000	450,000
40326074 Dundas - Thickson to Oshawa				675,000	675,000
Expenditures Total			450,000	1,833,000	2,283,000
Financing					
Growth Reserve Fund			133,430	543,505	676,935
Development Charges			316,570	1,289,495	1,606,065
Financing Total			450,000	1,833,000	2,283,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Hwy 407 / Cochrane Interchange Program **ID :** 40PG6101
Asset Category : Roads and Related Assets

Program Description

As part of the Whitby Transportation Master Plan and the Brooklin Transportation Master Plan a Highway 407 Interchange has been identified at Cochrane Street in Brooklin. The project includes the Environmental Assessment and preliminary design to identify design elements and property needs.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40206110 Cochrane Highway 407 Interchange 1. EA Study &		500,000		2,300,000	2,800,000
40316112 Cochrane Highway 407 Ramps				20,000,000	20,000,000
40306114 Cochrane Highway 407 Structure Widening				15,000,000	15,000,000
Expenditures Total		500,000		37,300,000	37,800,000
Financing					
Growth Reserve Fund		45,000		5,595,000	5,640,000
Development Charges		455,000		31,705,000	32,160,000
Financing Total		500,000		37,300,000	37,800,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Mid Arterial Roadway
Asset Category : Roads and Related Assets

ID : 40PG6011

Program Description

There are significant development and employment opportunities in the very near term in south Brooklin along the corridor of the proposed Mid Arterial Roadway. To support the employment opportunities and future prosperity to the Town, the Mid Arterial Roadway program includes the Town's management of the Environmental Assessment and construction of the roadway.

It is critical to have the Mid Arterial Roadway (or portions thereof) in place as soon as possible to support the imminent economic development plans.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40306054 Mid Arterial Roadway - Anderson to Oshawa 5.				17,080,000	17,080,000
40226020 Mid Arterial Roadway - Ashburn to Garden St Ext	9,393,000	7,392,000	7,322,000		24,107,000
40296054 Mid Arterial Roadway - Cochrane to Ashburn 5.				12,350,000	12,350,000
40216031 Mid Arterial Roadway - Property Acquisition Future				3,000,000	3,000,000
40196019 Mid Arterial Roadway EA & Prelim Design	300,000				300,000
Expenditures Total	9,693,000	7,392,000	7,322,000	32,430,000	56,837,000
Financing					
Growth Reserve Fund	48,075	37,834	37,476	360,260	483,645
Development Charges	300,000			32,069,740	32,369,740
Long Term Debt	9,344,925	7,354,166	7,284,524		23,983,615
Financing Total	9,693,000	7,392,000	7,322,000	32,430,000	56,837,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Multi-Use Paths and Cycling Facilities Program **ID :** 40PA6201
Asset Category : Roads and Related Assets

Program Description

The Active Transportation Plan was approved in 2021 and implementation of the plan is proceeding. The projects in the program are for roadway active transportation facilities which include: on-road bike lanes, sharrows, paved shoulders, and in-boulevard multi-use paths. Where possible in-boulevard multi-use path projects are being constructed as a component of a road reconstruction project.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40236048 Anderson - Clair to Winchester (Signed Route)		9,000			9,000
40246208 Anderson - Claire to Winchester (Paved Shoulders)				210,000	210,000
40326071 Anderson - Crawforth to Rossland (MUP)				927,000	927,000
40316038 Anderson - Dundas to Crawforth				103,000	103,000
35276001 Ash - Chestnut to Mary (Signed Route)				31,500	31,500
40326063 Ashburn - Spencers to 70m south of Spencers			51,500		51,500
40256046 Baldwin - Taunton to Sonley				618,000	618,000
40286203 Bonacord - Cochrane to Mackey	35,000			670,000	705,000
40326068 Brawley - Baldwin to Oshawa (MUP)				670,000	670,000
40286035 Brock - Consumers to Mary				3,760,000	3,760,000
40266045 Brock - Maple to Manning				375,000	375,000
40266046 Brock - Mary to Maple				325,000	325,000
40276036 Byron - Maple to Dundas (Signed Route)				12,000	12,000
40246040 Byron - St John to Dundas (Bike Lane)			9,000		9,000
40256042 Byron - St John to Trail (signed Route)				13,500	13,500
40236044 Cachet - Carnwith to Columbus (signed Route)		9,000			9,000
40326054 Canary - Florence to Baldwin (signed Route)				1,500	1,500
40316201 Carnwith - Baldwin to Ashburn				655,000	655,000
40326072 Carnwith - Thickson to East Limits (Bike Lane)				15,500	15,500
40236043 Cedarbrook - Columbus to Brawley (Signed Route)		9,000			9,000
40266025 Centre - Maple to Beech (signed Route)				1,500	1,500
40256043 Centre - Rossland to Willis (signed Route)				13,500	13,500
35226202 Centrelines and User Symbols MUP	400,000				400,000
40326064 Cochrane - Heber Down to Winchester (Paved)				134,000	134,000
40276203 Cochrane - Rossland to Taunton (Bike Lanes)				45,000	45,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Multi-Use Paths and Cycling Facilities Program **ID :** 40PA6201
Asset Category : Roads and Related Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40246041 Colborne - Henry to Hickory (Bike Lane)			16,500		16,500
40236047 Colborne - Reynolds to Henry (MUP)		515,000			515,000
40266028 Cork - Fallingbrook to Garden (signed Route)				3,000	3,000
40306069 Coronation - Rossland to Trail North of Taunton				1,495,000	1,495,000
40236206 Coronation - Taunton to Winchester (Bike Lane)	1,000,050				1,000,050
40256206 Coronation - Winchester to Columbus (Signed				28,500	28,500
40226204 Country Lane - Rossland to Taunton (Signed Route)				31,500	31,500
40236045 Crawforth - Thickson to Garden (signed Route)		25,500			25,500
35226201 Cycling Misc. Facility Improvements	170,000	170,000	170,000	1,190,000	1,700,000
40266036 Darren - Thickson to Anderson (signed Route)				15,000	15,000
40246042 Des Newman - Taunton to Coronation (MUP)			412,000		412,000
40266208 Dryden - Brock to Thickson (Bike Lane)				50,000	50,000
40306202 Dryden Blvd - Thickson to Oshawa				670,000	670,000
40266042 Dundas Street Corridor Review				30,000	30,000
40266040 Dundas and Brock Street Intersection Design				20,000	20,000
35256002 Dunlop - Annes to Byron (Bike Lane)				15,000	15,000
40256044 Dymond - Garrard to Hazelwood				4,500	4,500
40266024 Elizabeth - Marta to Ericson (signed Route)				1,500	1,500
40266032 Ericson - Elizabeth to William Stephenson (signed				6,000	6,000
35276002 Euclid - Dundas to Beech (Signed Route)				13,500	13,500
40326058 Florence Trail to Canary (Signed Route)				154,500	154,500
35276003 Forest Heights - Willowbrook to Stone Manor				13,500	13,500
40246209 Garden - Dundas and 100m South			51,500		51,500
40236207 Garden - Dundas to Mary		300,000			300,000
40296205 Garrard - Dundas to Birchpark (Bike Lane)				90,000	90,000
40266034 Giffard - Cochrane to Raglan (signed Route)				7,500	7,500
40236040 Golders Green - West limits to Willowbrook (signed		1,500			1,500
40266035 Hazelwood - Manning to Dymond (signed Route)				12,000	12,000
40306068 Henry - Burn to GO (MUP)				335,000	335,000
40326057 High - Mary to Walnut (Signed Route)				4,500	4,500
40326055 Holiday - Bonacord to Habitat (Signed Route)				1,500	1,500
40326056 Holiday - Habitat to Bonacord (Signed Route)				3,000	3,000
40266039 Jeffery - Michael to Dundas (Bike Lane)				8,000	8,000
40296056 Kendalwood - Nichol to Burns (Bike Lane)				18,500	18,500
40296055 Kendalwood - Nichol to Dundas (Bike Lane)				6,200	6,200
40306066 Kilbride - Anderson to Fallingbrook (Signed Route)				10,500	10,500
40306065 Lloyd - Garrard to Kathleen (Signed Route)				7,500	7,500
40266033 Maple - Centre to Ash (Signed Route)				6,000	6,000
40266026 Marta - Thickson to Elizabeth (Signed Route)				3,000	3,000
40236046 Mary - Brock to Euclid (Bike Lane)		10,000			10,000
40226042 Mary - Garden to Brock (Bike Lane)		30,000			30,000
40316040 McKinney - Taunton to Robert Attersley				410,000	410,000
40296206 McQuay - Dundas to Rossland (Bike Lane)				55,000	55,000
40266027 Meadowglen - Garden to Forest Heights (Signed				3,000	3,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Multi-Use Paths and Cycling Facilities Program **ID :** 40PA6201
Asset Category : Roads and Related Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40226057 Misc Striping and Signage	35,000	35,000	35,000	245,000	350,000
40266030 Montgomery - Heber Down to Vipond (Signed)				6,000	6,000
40266038 Montgomery - Vipond to Columbus (Signed Route)				20,000	20,000
40326067 Nichol - Kendalwood to 100m west of Wood (MUP)				618,000	618,000
40306060 Pringle - Crawforth to 120m north of Crawforth				1,500	1,500
40326062 Promenade - Anderson to Garden (Signed Route)				13,500	13,500
40236201 RH 12 Baldwin - Sonley to Spencers			618,000		618,000
40246204 RH 12 Baldwin - Spencers Rd to Winchester			980,000		980,000
40266209 RR 12 Brock - Victoria to Consumers				3,914,000	3,914,000
40220701 RR 23 Lake Ridge - Dundas to Rossland				1,030,000	1,030,000
40216204 RR 23 Lake Ridge - Victoria to Dundas				1,030,000	1,030,000
40296202 RR 25 Consumers - Brock to Garden				361,000	361,000
40306071 RR 25 Consumers - Garden to Hopkins				590,000	590,000
40306072 RR 25 Consumers - Hopkins to Thickson				412,000	412,000
35326203 RR 26 Thickson - Carnwith to Columbus				310,000	310,000
35326001 RR 26 Thickson - Columbus to Brawley				1,030,000	1,030,000
35256201 RR 26 Thickson - Conlin to Winchester				1,082,000	1,082,000
35286203 RR 26 Thickson - Consumers to Burns				412,000	412,000
35306201 RR 26 Thickson - Glengowan to Conlin				670,000	670,000
40226044 RR 26 Thickson - Hwy 401 Structure		400,000			400,000
40256204 RR 26 Thickson - Rossland to Dryden				593,000	593,000
35296201 RR 26 Thickson - Taunton to Glengowan				412,000	412,000
35326202 RR 26 Thickson - Victoria to Consumers				361,000	361,000
35326204 RR 26 Thickson - Winchester to Carnwith				670,000	670,000
40216203 RR 28 Rossland - Garden to Oshawa				1,494,000	1,494,000
40286201 RR 36 Hopkins - Victoria to Consumers (Buffered)				25,000	25,000
40216202 RR 45 Henry - IPSC to North Go Access			375,000	3,000,000	3,375,000
40246203 RR 46 Brock - Water to Victoria (WS)				520,000	520,000
40306201 RR 58 Manning - Brock to Thickson				1,385,000	1,385,000
40326076 RR 58 Manning - Garrard to Oshawa				309,000	309,000
40246206 RR 58 Manning - Thickson to Garrard				425,000	425,000
40256045 RR4 Taunton - Baycliffe to Coronation				257,500	257,500
40326066 RR4 Taunton - Des Newman to Lake Ridge (MUP)				412,000	412,000
40266029 Raglan - Dundas to Gifford (Signed Route)				3,000	3,000
40266031 Resolute - 337m south of Bonacord to Bonacord				4,500	4,500
40236041 Riverwood - Stonemanor to Taunton (signed Route)		3,000			3,000
40306067 Robert Attersely - Garden to Baldwin (Signed)				15,000	15,000
40236208 Rossland CP Bridge - MUP		1,660,000			1,660,000
40306063 Springwood - Nichol to Dundas (Signed Route)				6,000	6,000
40306061 Starr - Brock to Centre (Signed Route)				3,000	3,000
40246039 Stonemanor - Forest Heights to Willowbrook			7,500		7,500
35326201 Thickson - Waterfront Trail to Wentworth				310,000	310,000
40326060 Tormina - Trail to Robert Attersley (Signed Route)				7,500	7,500
40316037 Townline - Pickering to Oshawa (Paved Shoulder)				1,117,000	1,117,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Multi-Use Paths and Cycling Facilities Program **ID :** 40PA6201
Asset Category : Roads and Related Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40306064 Trent - Brock to Centre (Signed Route)				3,000	3,000
40306062 Trent - Peel to Brock (Signed Route)				4,500	4,500
40266037 Twin Streams - Baycliff to Cochrane (Signed Route)				15,000	15,000
40266041 Twin Streams - Des Newman to Baycliffe (Bike				21,300	21,300
40266043 Twin Streams - Des Newman to Baycliffe (MUP)				515,000	515,000
35226404 Urban Mobility Amenities (ie bike repair stands, bike	30,000	30,000	30,000	210,000	300,000
40326061 Whitburn - Brock to Trail (Signed Route)				9,000	9,000
40326059 William Stephenson - Erickson to Overlord (Signed				6,000	6,000
40246038 Willis - Byron to Centre (Signed Route)			1,500		1,500
40306070 Willowbrook - Forest Heights to Stone Manor				21,000	21,000
40246043 Winchester - Ashburn to Baldwin (MUP)			464,000		464,000
40236042 Woodlands - Willowbrook to Brock (signed Route)		4,500			4,500
Expenditures Total	670,000	4,211,550	3,221,500	37,183,000	45,286,050
Financing					
Growth Reserve Fund	80,651	1,249,455	955,977	11,029,104	13,315,187
Development Charges	189,349	2,962,095	2,265,523	26,153,896	31,570,863
One-Time Reserve	400,000				400,000
Financing Total	670,000	4,211,550	3,221,500	37,183,000	45,286,050

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Municipal Parking Program
Asset Category : Roads and Related Assets

ID : 35PA6301

Program Description

A successful parking program includes municipal lots and on-street parking that is available, easy to use and has equipment that is functional. This program includes the maintenance/upgrading of on-street parking meter equipment, municipal lot pay and display equipment, and the municipal lots.

As part of the Draft Parking Master Plan it was recommended that the Town continue to pursue opportunities to optimize the public parking facility inventory in both Downtown Whitby and Brooklin through expansion, consolidation, and redevelopment. Funds have been identified in the 2022 Budget to expand Municipal Parking Lot #5 in Downtown Whitby, as well as, identify on-street accessible parking opportunities. Town staff will monitor property opportunities where new municipal parking may be provided and implement through property acquisition as appropriate.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
35306301 Brooklin Parking Lot - Land Acquisition				1,050,000	1,050,000
35216302 On-Street Accessible Parking		135,000			135,000
35226304 On-Street Metres / Pay and Display (additional)	100,000				100,000
35228002 PKEN - On Street Parking Meters		110,000	30,000	210,000	350,000
35228001 PKEN - Pay and Display Machines	117,000				117,000
35226305 Parking Inventory Inspection Program (Meters)		10,600	5,300	37,100	53,000
35246302 Parking Lot #1 - PA14-03 Crack Sealing (Byron &			1,050		1,050
35286302 Parking Lot #2 - PA24-03 Crack Sealing (Byron &				1,050	1,050
35236301 Parking Lot #2 - PA24-03 Resurfacing (Byron &		47,250			47,250
35246301 Parking Lot #3 - PA24-02 Crack Sealing (Byron &			3,675	3,675	7,350
35286303 Parking Lot #5 - PA15-02 Crack Sealing (Green &				3,150	3,150
35236302 Parking Lot #5 - PA15-02 Reconstruction (Green &	375,000	1,100,000			1,475,000
35266301 Parking Lot #6 - PA25-04 Resurfacing (Perry &				164,325	164,325
35226302 Parking Lot #7 - PA14-02 Crack Sealing (Colborne	4,200				4,200
35286301 Parking Lot #8 - PA04-01 Crack Sealing (Boat				12,075	12,075
35226301 Parking Lot #8 - PA04-01 Resurfacing (Boat Launch			525,000		525,000
35226303 Parking Lot #9 - PA66-02 Crack Sealing (Brooklin)	3,150				3,150
35266303 Parking Lot #9 - Pay and Display				10,000	10,000
30226301 Parking Lot Inspection Program (all lots)	20,000			60,000	80,000
35256301 Parking Structure				20,500,000	20,500,000
35296301 Pay and Display Machines				126,000	126,000
35246303 Port Whitby / Waterfront Parking Lot(s)			2,100,000		2,100,000
35246304 Wayfinding Signage (Location and Signage)			20,000		20,000
Expenditures Total	619,350	1,402,850	2,685,025	22,177,375	26,884,600
Financing					

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : **Municipal Parking Program**

ID : **35PA6301**

Asset Category : Roads and Related Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Financing					
Asset Management Reserves	20,000		20,000	60,000	100,000
Development Charges	27,858	37,608			65,466
Program Reserves	571,492	1,365,242	2,665,025	1,617,375	6,219,134
Long Term Debt				20,500,000	20,500,000
Financing Total	619,350	1,402,850	2,685,025	22,177,375	26,884,600

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : **Region of Durham Assets**
Asset Category : Roads and Related Assets

ID : **35PG6402**

Program Description

Temporary and permanent signalization of Regional intersections and Hydro Electric Power Corridor (HEPC) trail crossings that do not meet the Region of Durham's warrant thresholds. For unwarranted signals the Town is responsible for 50% of capital funding for permanent signals and 100% of capital funding for temporary signals. Council approved these signals November 29, 2021. (PW 33-21)

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
35226406 Baldwin Street at Canary Street Traffic Signal	200,000			175,000	375,000
35206405 Pedestrian Traffic Signal - Manning / HEPC Trail	205,500				205,500
35226408 Rossland Road at Overlord Street/Doulton Gate or	175,000				175,000
35226407 Thickson Road at Glengowan Street Traffic Signal	200,000			175,000	375,000
Expenditures Total	780,500			350,000	1,130,500
Financing					
Growth Reserve Fund		780,500		350,000	1,130,500
Financing Total		780,500		350,000	1,130,500

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Road Intersection Improvement Program **ID :** 40PG6006
Asset Category : Roads and Related Assets

Program Description

These projects involve the reconfiguration of existing intersections in order to provide turning lanes and/or provide various geometric improvements. The analysis/evaluation of all intersection reconfigurations will include consideration of a roundabout and/or providing traffic signals.

Roundabout analysis/feasibility review will include property requirements, operating capacity (potential to reduce queues and delays), safety review (volume and severity of accidents) and environmental benefits (reduced fuel consumption, noise impacts, vehicle emissions and reduced energy costs compared to traffic signals).

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40216040 Brock/Burns Turning Lanes		150,000	400,000		550,000
40226051 Carnwith Curb Extension and Bike Lanes		575,000			575,000
40295801 Civic Centre/Dryden - Roundabout				750,000	750,000
35256001 Conlin/Garrard - Roundabout			650,000		650,000
35236001 Downtown - Mini Roundabout		200,000		400,000	600,000
40226053 Future Design - Road Intersection Improvements		50,000	50,000	350,000	450,000
35226402 Future Traffic Signals / Traffic Control Devices	25,000	25,000	25,000	1,675,000	1,750,000
35236002 Garden/Burns Corridor Safety Review		206,000			206,000
35226003 Gordon Corridor Design		150,000			150,000
40236020 Gordon/Scadding - Roundabout			300,000		300,000
40246020 Gordon/W. Shores Green. - Roundabout		650,000			650,000
40296025 McQuay/Bonacord - Roundabout				650,000	650,000
40306032 Montgomery/Vipond - Roundabout				300,000	300,000
35226002 Traffic Calming Initiatives	50,000	50,000	50,000	350,000	500,000
Expenditures Total	75,000	2,056,000	1,475,000	4,475,000	8,081,000
Financing					
Growth Reserve Fund	25,000	1,015,500	725,000	1,400,000	3,165,500
Development Charges	50,000	1,040,500	750,000	3,075,000	4,915,500
Financing Total	75,000	2,056,000	1,475,000	4,475,000	8,081,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Road Reconstruction Program

ID : 40PA6006

Asset Category : Roads and Related Assets

Program Description

These projects involve the full reconstruction and urbanization (installation of curb, gutter and storm sewers) of existing roads.

The scope of the work may also include full depth granular replacement, sidewalk construction, cycling facilities (if required) and turning lane improvements/geometric improvements to increase the capacity for future growth and the safety of our residents.

These projects may also include sanitary and watermain installation / replacement as requested by the Region of Durham.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40306028 Allan St - Anderson to Stewart				840,000	840,000
40256049 Anderson - Hydro to MBA Reconstruction				3,950,000	3,950,000
40256048 Ashburn - Highway 7 to Columbus		5,820,000			5,820,000
40316041 Ashburn - Street D to Brawley Reconstruction				4,720,000	4,720,000
40306034 Ashburn Road - Columbus to Street D				7,080,000	7,080,000
40266020 Chestnut St - Ash to Hickory				400,000	400,000
40316042 Cochrane - Columbus to Street C				5,860,000	5,860,000
40326078 Cochrane - Street C to Brawley				1,800,000	1,800,000
40206030 Colborne St - Brock to Green		1,000,000			1,000,000
40336028 Conlin - Anderson to Garrard Rehabilitation				2,140,000	2,140,000
40326079 Conlin - Garrard to Oshawa Rehabilitation				720,000	720,000
40246046 Coronation Rd - Taunton to 650 m North.			2,500,000		2,500,000
40255901 Durham St - Winchester to Cassels				1,020,000	1,020,000
40226015 Ferguson Ave - Winchester to Vipond		1,500,000			1,500,000
40226052 Future Design - Road Reconstruction	100,000	100,000	100,000	700,000	1,000,000
40316043 Garrard - Birchpark to Conlin Reconstruction				7,500,000	7,500,000
40236051 Garrard - Conlin to MBA Reconstruction		1,300,000			1,300,000
40316044 Garrard - Conlin to MBA Reconstruction				4,200,000	4,200,000
40306035 Heber Down Cres - 170m south of Cassels to				1,200,000	1,200,000
40306029 Meadow Rd - Harold to Rossland				1,260,000	1,260,000
40296021 North St - Baldwin to Colston				2,400,000	2,400,000
40296022 Pearl St - Cassels to Baldwin				880,000	880,000
40276016 Queen St - Cassels to George				1,400,000	1,400,000
40236019 Water Street 2. Design		300,000			300,000
40246022 Water Street 3. Property	300,000				300,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Road Reconstruction Program **ID :** 40PA6006
Asset Category : Roads and Related Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40256015 Water Street 4. Utilities				30,000	30,000
40226012 Water Street 5. Construction				5,390,000	5,390,000
Expenditures Total	400,000	10,020,00	2,600,000	53,490,000	66,510,000
Financing					
Asset Management Reserves	100,000	1,600,000	100,000	8,200,000	10,000,000
Growth Reserve Fund	60,000	1,737,563	518,820	9,286,803	11,603,186
Development Charges	240,000	6,682,437	1,981,180	36,003,197	44,906,814
Financing Total	400,000	10,020,00	2,600,000	53,490,000	66,510,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Road Surface Treated to Hot Mix Conversion **ID :** 40PG6002
Asset Category : Roads and Related Assets

Program Description

These projects involve the replacement of the existing surface treated (LCB - Low Class Bituminous) asphalt surface with a hot mix asphalt (HCB - High Class Bituminous) surface. While the existing LCB surface has deteriorated to require replacement, an upgraded asphalt structure (HCB) is required to support increased traffic volumes.

The scope of the projects may also include installation of cycling facilities, culvert replacement, redefinition of ditches and shoulders, and minor road geometry improvements.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40306038 Coronation Rd - Philips Rd to Winchester Rd				745,400	745,400
40266011 Townline Rd - Pickering to Oshawa				3,928,260	3,928,260
Expenditures Total				4,673,660	4,673,660
Financing					
Growth Reserve Fund				607,576	607,576
Development Charges				4,066,084	4,066,084
Financing Total				4,673,660	4,673,660

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Road Surface Treatment & Slurry Seal Program **ID :** 30PM6002
Asset Category : Roads and Related Assets

Program Description

Slurry Seal involves application of liquid asphalt onto rural roads, and is used in combination with surface treatment. The process applies a wearable sealant over surface treated roads, which reduces maintenance needs and extends the life of the surface by an estimated 8 years by reducing the impact of environmental factors on the surface. As such, pothole repair and grading is reduced.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30236001 Almond Ave - Lake Ridge Rd to Queens Rd		28,350			28,350
30286001 Ashburn Rd - Spencers Rd to end of road				24,000	24,000
30266001 Brawley Rd W - Lake Ridge Rd N to Unopened				154,000	154,000
30256001 Brawley Rd W - Unopened Road to Country Lane				182,000	182,000
30256002 Cedarbrook Trail - Columbus Rd W to Creek				131,000	131,000
30236002 Churchill Ave - Lake Ridge Rd to Queens Rd		28,350			28,350
30276001 Cochrane St - 407 Bridge to Columbus Rd W				173,000	173,000
30266002 Cochrane St - End of Road to 500m south of				41,000	41,000
30286002 Columbus Rd E - Garrard Rd to City of Oshawa				32,000	32,000
30256003 Columbus Rd W - Coronation Rd to Lake Ridge Rd				156,000	156,000
30316001 Coronation Rd - 255m south of Hwy 7 to 95m north				119,000	119,000
30286003 Coronation Rd - 407 Bridge to Columbus Rd				60,000	60,000
30286004 Coronation Rd - Highway 7 to 407 Bridge				51,000	51,000
30286005 Country Lane - Columbus Rd W to end of road				87,000	87,000
30276002 Country Lane - Winchester Rd W to end of road				35,000	35,000
30236003 Cresser Ave - Lake Ridge Rd to Queens Rd		28,350			28,350
30276003 Dagmar Rd - Myrtle Rd W to Townline Rd W				156,000	156,000
30226004 Duffs Rd - Brawley Rd to Baldwin St	94,500				94,500
30226002 Duffs Rd - Level Rail Crossing to Myrtle Rd.	115,500				115,500
30226001 Duffs Rd. - Level Rail Crossing to Townline Rd. W	47,250				47,250
30226003 Duffs Rd. - Myrtle Rd. to Brawley Rd.	173,250				173,250
30266004 Front St - Baldwin St N to end of road				5,000	5,000
30306002 Galt St - Watson St E to Grand Trunk St				39,000	39,000
30296001 Garden St - Robert Attersley Dr to end of road				94,000	94,000
30316002 Garrard Rd - Columbus Rd E to end of road				92,000	92,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Road Surface Treatment & Slurry Seal Program **ID :** 30PM6002
Asset Category : Roads and Related Assets

Expenditures and Financing					
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	2022	2023	2024	2025 - 2031	Total
Expenditures					
30296002 Garrard Rd - Myrtle Rd E to end of road				139,000	139,000
30306003 Grand Truck St - Galt St to end of road				23,000	23,000
30306001 Halls Rd N - Columbus Rd to end at 407				111,000	111,000
30246003 Halls Rd N - Peleshok Dr to end of road			91,800		91,800
30246002 Halls Rd N - Winchester Rd W to Peleshok Dr			158,000		158,000
30286006 Mud Lake Rd - Baldwin St N to bend in road				5,000	5,000
30286007 Mud Lake Rd - Townline Rd W to bend in road				66,000	66,000
30266003 Ontario St - Baldwin St N to end of road				8,000	8,000
30236004 Queens Rd - Churchill Rd to Cresser Ave		23,100			23,100
30246004 Robmar St - Ashburn Rd to Baldwin St S			26,000		26,000
30246005 Spencers Rd - Ashburn Rd to Baldwin St S			33,000		33,000
30246006 Thickson Rd N - Brawley Rd E to end of road			14,000		14,000
30246007 Townline Rd W - Dagmar Rd to unopened road			104,000		104,000
30246008 Townline Rd W - Lake Ridge Rd N to Darmar Rd			35,000		35,000
30226005 Way St - Kinsmen Ct to Cul-de-sac	84,000				84,000
Expenditures Total	514,500	108,150	461,800	1,983,000	3,067,450
Financing					
Asset Management Reserves	514,500	108,150	461,800	1,983,000	3,067,450
Financing Total	514,500	108,150	461,800	1,983,000	3,067,450

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Road Widening and Extension Program **ID :** 40PG6005
Asset Category : Roads and Related Assets

Program Description

These projects involve the widening of existing roads (i.e. 2 lanes to 4 or 5 lanes) or the construction of new roads and are primarily attributable / required to service future growth.

The scope of the projects may include new bridges/culverts, streetlights, sidewalks, cycling facilities etc.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40326077 Anderson - 620m north of Solmar to MBA Widening				6,713,000	6,713,000
40366003 Anderson - MBA to Hwy 407 Widening				3,040,000	3,040,000
40336027 Anderson - Solmar to 620m north Widening				1,600,000	1,600,000
40236050 Anderson - Taunton to Solmar Widening		3,150,000			3,150,000
40336029 Bonacord - Cochrane to Starr 3. Property				5,000,000	5,000,000
40296026 Brawley - Lake Ridge to Baldwin Widening (3				6,000,000	6,000,000
40346011 Brawley - Lake Ridge to Baldwin Widening				16,820,00	16,820,000
40316046 Burns Street - Hopkins to Thicksen				19,130,00	19,130,000
40316047 Burns Street - Michael to Dundas				25,180,000	25,180,000
40316045 Cochrane - Hwy 7 to Vipond				8,100,000	8,100,000
40246047 Cochrane - Vipond to Columbus			4,895,000	4,895,000	9,790,000
40246048 Columbus - Ashburn to Baldwin Widening			12,900,000	12,900,000	25,800,000
40266047 Columbus - Baldwin to Thicksen Widening				8,000,000	8,000,000
40286036 Columbus - Cochrane to Ashburn Widening				12,900,000	12,900,000
40326080 Columbus - Country Lane to Cochrane Widening				12,900,000	12,900,000
40306075 Columbus - Garrard to Oshawa Widening				5,600,000	5,600,000
40346012 Columbus - Lake Ridge to Country Lane				12,860,000	12,860,000
40276038 Columbus - Thicksen to Garrard Widening				12,900,000	12,900,000
40256047 Columbus Road - EA and Design				750,000	750,000
40216032 Desmond Newman Blvd - Taunton to Coronation	780,000				780,000
40296032 Garden - Dryden to Taunton 5. Construction				3,170,000	3,170,000
40226059 Garden - Robert Attersley to MBA 1. EA		800,000			800,000
40246021 Garden - Robert Attersley to MBA 2. Design			800,000		800,000
40256012 Garden - Robert Attersley to MBA 3. Property			1,000,000		1,000,000
40256014 Garden - Robert Attersley to MBA 4. Utilities			100,000		100,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Road Widening and Extension Program **ID :** 40PG6005
Asset Category : Roads and Related Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40256050 Garden - Robert Attersley to MBA 5. Construction				21,480,000	21,480,000
40296023 Harbour Street 4. Design				300,000	300,000
40306030 Harbour Street 5. Construction				2,550,000	2,550,000
Expenditures Total	780,000	3,950,000	19,695,000	202,788,000	227,213,000
Financing					
Growth Reserve Fund	11,210	683,923	1,057,015	25,937,705	27,689,853
Development Charges	768,790	3,266,077	16,629,300	153,274,558	173,938,725
Program Reserves			41,443	128,494	169,937
Long Term Debt			1,967,242	23,447,243	25,414,485
Financing Total	780,000	3,950,000	19,695,000	202,788,000	227,213,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Roads Maintenance Program

ID : 30PA6001

Asset Category : Roads and Related Assets

Program Description

The Roads Maintenance Program includes various projects that are within the Town owned right of ways. These projects focus on extending the life of the road related assets, improving their safety aspects, and or improving the functionality.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30226401 Boulevards in Downtown Whitby	9,450	9,450	18,900	75,600	113,400
30226011 Catch Basin / Maintenance Hole Repair Program	157,500	131,250	131,250	918,750	1,338,750
30306401 Community Organization Signs	5,000	5,000	5,000	61,500	76,500
30226008 Crack Seal Pavement Program - Fall	53,000	53,000	53,000	371,000	530,000
30226009 Crack Seal Pavement Program - Spring	262,500	262,500	262,500	1,837,500	2,625,000
30226403 Downtown Banner Installation / Maintenance	34,000	34,000	34,000	238,000	340,000
30226404 Downtown Banner Replacement (Whitby & Brooklin)	18,000		18,000	90,000	126,000
55226401 Downtown Street Furniture & Fixtures	10,300	10,300	10,300	72,100	103,000
30226402 Fence Replacement Program	100,000	200,000	200,000	1,400,000	1,900,000
30226014 Guiderail Replacement	50,000	50,000	50,000	350,000	500,000
40226058 Guiderails Inventory/Inspection Program				84,000	84,000
30226013 Handrails	6,300		6,300	18,900	31,500
40226048 Misc Road Resurfacing	50,000	50,000	50,000	350,000	500,000
30226007 Misc Signage and Pavement Markings	200,000	200,000	200,000	1,400,000	2,000,000
40226050 Patterned Concrete Crosswalk		46,000			46,000
30226015 Pavement Management Inspection/Assessment	21,000	21,000	21,000	147,000	210,000
30246009 Retaining Wall			26,250	52,500	78,750
40226056 Road Patching Program	200,000	315,000	315,000	2,205,000	3,035,000
30226012 Road Shoulders Program	125,000		125,000	375,000	625,000
30226006 Roads Surface Treatment Program	133,350	133,350	133,350	933,450	1,333,500
30226405 Roadways Sign Inventory/Inspection Program	52,500	10,500	10,500	115,500	189,000
30226010 Slurry Seal Minor Maintenance Program	52,500	52,500	52,500	367,500	525,000
30236401 Streetscape Replacements		21,000		84,000	105,000
Expenditures Total	1,540,400	1,604,850	1,722,850	11,547,300	16,415,400
Financing					

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Roads Maintenance Program **ID :** 30PA6001
Asset Category : Roads and Related Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Financing					
Asset Management Reserves	1,340,400	1,289,850	1,407,850	9,342,300	13,380,400
Program Reserves	200,000	315,000	315,000	2,205,000	3,035,000
Financing Total	1,540,400	1,604,850	1,722,850	11,547,300	16,415,400

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Rural Road Resurfacing Program

ID : 40PA6008

Asset Category : Roads and Related Assets

Program Description

These projects involve the resurfacing of existing rural roads (roads with shoulders, ditches and culverts).

The rural road resurfacing involves pulverizing and removing the existing surface and repaving with new asphalt to restore the road surface back to an excellent condition. The scope of the projects may also include sidewalk replacement, culvert replacement, redefinition of ditches and shoulders, and minor road geometry improvements.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40306001 Ashburn Rd - Brawley Rd to Myrtle Rd				1,750,000	1,750,000
40246045 Ashburn Rd - Spencers to Mid Arterial			900,000		900,000
40286025 Beech St W from Palace St to Euclid St				83,000	83,000
40246023 Charles St - Bagot St to Queen St			150,000		150,000
40246024 James St - Bagot St to Queen St			150,000		150,000
40226054 Resurfacing - Soils, Survey, Lands		52,500	52,500	157,500	262,500
40306005 South Blair St - Water St to Watson St E				791,805	791,805
40286026 Spencers - Baldwin to Ashburn Rehabilitation				1,200,000	1,200,000
Expenditures Total		52,500	1,252,500	3,982,305	5,287,305
Financing					
Asset Management Reserves		52,500	352,500	240,500	645,500
Growth Reserve Fund			810,000	3,324,470	4,134,470
Development Charges			90,000	369,385	459,385
Program Reserves				47,950	47,950
Financing Total		52,500	1,252,500	3,982,305	5,287,305

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Sidewalk Program
Asset Category : Roads and Related Assets

ID : 40PA6202

Program Description

These projects include the construction of new sidewalks primarily on existing roadways. Many of these sidewalk projects will be constructed as a component of a Regional Road construction project.

These projects also include sidewalk replacements which involve replacing existing sidewalk segments (blocks) and isolated sidewalk bays.

The streetscape improvements in Downtown Whitby have been identified by the coordinated efforts of Strategic Initiatives and Public Works staff. Staff have identified areas of boulevard and sidewalk reconstruction areas and are incorporating streetscape improvements when appropriate in the designs.

The newly constructed sidewalks will comply with the current accessibility standards. These sidewalks will be concrete and have an estimated useful life of 40 years.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40216211 Ash St - Chestnut to Maple	69,825				69,825
40296203 Ash St - John to Chestnut (WS)				61,425	61,425
40306203 Cedarbrook Trail - Columbus to 700m north				2,073,750	2,073,750
40276202 Centre St E - Colston Ave E to Queen St				78,750	78,750
40226203 Charles St - Watson to Victoria	183,750				183,750
40216205 Colston Ave - Centre St W to North St	52,500				52,500
40296201 Desmond Newman - Bonacord to Taunton (ws)				945,000	945,000
40236202 Euclid St - Mary to John (WS)		32,025			32,025
40236203 Future Sidewalk Block Replacements		540,750	540,750	3,785,250	4,866,750
40256201 Garden St - Rossland to Bassett (ES)				70,875	70,875
40216601 Hwy 12 Baldwin - Garden to Winchester			866,250		866,250
40266205 MTO Hwy 7 - Ashburn to Cochrane				656,250	656,250
40256203 MTO Hwy 7 - Baldwin to Ashburn				223,125	223,125
40216212 Maple St - Perry to Hickory	157,500				157,500
40236204 New Sidewalk Installations		105,000	105,000	866,250	1,076,250
40216214 North - Colston to Baldwin	173,250				173,250
40276201 Pearl Street - Baldwin to Cassels				63,000	63,000
40216209 RR 12 Baldwin - Sonley to Garden (WS)			221,813		221,813
40256202 RR 26 Thickson - Columbus to Brawley				540,750	540,750
40246201 RR 26 Thickson - Taunton to Winchester			1,102,500		1,102,500
40266203 RR 36 Hopkins - Consumers to Dundas				433,125	433,125
40266204 RR 36 Hopkins - Victoria to Consumers				105,000	105,000
40226202 RR 58 Manning - Adelaide Connection	157,500				157,500
40216207 Rossland - Garrard to Oshawa (NS)	94,500				94,500
30226201 Sidewalk Inventory/Inspection Program	10,500	10,500	10,500	73,500	105,000

**2022 - 2031 Capital Budget and Forecast
Program Detail Sheet**

Name : Sidewalk Program
Asset Category : Roads and Related Assets

ID : 40PA6202

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40226206 Sidewalk Misc Bay Replacement Program	420,000	420,000	420,000	2,940,000	4,200,000
30226202 Sidewalk Misc PolyLevel Repairs	15,000	15,000	15,000	180,000	225,000
40216213 Torian - Heber Down to Vipond		173,250			173,250
Expenditures Total	1,334,325	1,296,525	3,281,813	13,096,050	19,008,713
Financing					
Asset Management Reserves	236,642	1,018,275	986,250	7,111,050	9,352,217
Growth Reserve Fund	544,789	155,925		127,575	828,289
Development Charges	218,032	122,325	2,229,646	5,779,899	8,349,902
Program Reserves	334,862		65,917	77,526	478,305
Financing Total	1,334,325	1,296,525	3,281,813	13,096,050	19,008,713

**2022 - 2031 Capital Budget and Forecast
Program Detail Sheet**

Name : Storm Water Program
Asset Category : Roads and Related Assets

ID : 40PA6503

Program Description

Projects include storm water management (SWM) pond clean out, construction of new SWM facilities (existing area), identifying creek erosion sites, and assessment of existing ponds, culverts and storm sewers for retrofitting or up sizing to meet the regulatory requirements and to minimize flooding issues.

SWM ponds are responsible for; holding water, removing pollutants, flood prevention, erosion control and spill management. The clean out program is needed to remove the sediment.

New SWM pond locations for existing areas were identified in the 2001/2018 Storm Water Quality and Erosion Control Enhancement Study. These new ponds will be constructed in the existing outfalls, where no facilities were constructed, to remove contaminants, assist in stream erosion control and spill management.

Creek erosion sites will be identified in the Pringle Creek & Lynde Creek Master Drainage Plan updates.

The future storm sewer and culvert capacity improvements will help accommodate future growth as well as minimize the existing capacity issues. Projects involve the replacement or major rehabilitation of existing storm sewer structures and culverts.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40226509 Ash Creek Enclosure Inspection	105,000			210,000	315,000
40246501 Braebrook OGS (Anderson/Braebrook)			200,000		200,000
40236501 Cambridge Pond with OGS (Bradley/Cambridge)			50,000	586,000	636,000
40216502 Cawker Court SWQ Pond with OGS (Burns /		50,000	509,300		559,300
30226504 Channel Cleanout	31,500	31,500	31,500	220,500	315,000
40296502 Corbett Creek Plunge Pools with OGS				841,700	841,700
40226508 Creek Bank Shoring Inspection	26,250		26,250	78,750	131,250
40226503 Creek Erosion Restoration Works	250,000	30,000	250,000	1,620,000	2,150,000
40256501 Deerfield SWQ Pond (Deerfield/Michael Blvd)				2,667,000	2,667,000
40246502 Dunlop Plunge Pool with OGS (Lupin/Dunlop)		50,000	420,000		470,000
40226501 Future Capacity Improvement Projects		500,000		2,000,000	2,500,000
40236502 Future Storm Sewer Replacements - 5 Year	50,000	50,000	50,000	100,000	250,000
40276502 Future Storm Sewer Replacements				2,500,000	2,500,000
40216501 Garden St Snow Storage Facility - Phase 2	215,000	1,050,000			1,265,000
40256503 Glenayr Plunge Pool with OGS (Anderson/Glenayr)			50,000	633,000	683,000
40256504 Halls Rd Culvert @ Lynde Creek	630,000				630,000
40256502 Hazelwood Pond (Manning/Hazelwood)				833,000	833,000
40296501 Lynde Creek Berm Work at Michael Blvd		735,000			735,000
40306501 Lynde Creek Plunge Pools				746,300	746,300
40226505 Lynde and Pringle Creek Stabilization	120,750	120,750	120,750	1,449,000	1,811,250
40226504 Mid-Arterial SWM Pond		1,700,000			1,700,000
40276501 Mozart SWQ Pond (Jeffery/Dundas)				750,350	750,350
30256501 P-13-01 (Whitby Shores Business Park #1)				542,000	542,000
30236502 PD-15-02 (Ash Creek Pond)			101,000		101,000
30212001 PD-32-02 (Gloria Cres.)	249,000				249,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Storm Water Program
Asset Category : Roads and Related Assets

ID : 40PA6503

Expenditures and Financing					
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	2022	2023	2024	2025 - 2031	Total
Expenditures					
30216501 PD-36-05 (Glen Dhu Pond)	67,000				67,000
30236503 PD-44-01 (Tormina Blvd.)			642,000		642,000
30226503 PD-46-01 (Anderson St. & Taunton Rd. E.)		262,000			262,000
30296503 PD-47-02 (Parkmount Phase 2)				1,060,000	1,060,000
30226502 PD-48-02 (The Birches)		58,000			58,000
30236501 PD-56-02 (Roybrook Farm)			93,000		93,000
30292001 PD-57-01 (St. Thomas St.)				563,766	563,766
30302001 PD-65-01 (Amanda Ave.)				1,077,185	1,077,185
30216502 PD-66-04 (Adalan)	51,000				51,000
30296502 PD-68-01 (Brooklin East)				450,000	450,000
30296501 PD-68-02 (Brooklin East Phase 3)				200,000	200,000
30226501 PD-68-03 (Brooklin East Phase 5)		211,000			211,000
40296503 Pringle Creek Plunge Pools with OGS				771,288	771,288
40306503 Pringle Pond with OGS (Pringle/Bradley)				1,223,000	1,223,000
40206102 Rowe Channel		50,000		5,000,000	5,050,000
40226506 SWM Facility Improvement Design	28,350	28,350	28,350	340,200	425,250
40226507 SWM Facility Rehabilitation Analysis	63,000	63,000	63,000	756,000	945,000
40306502 Stargell Pond with OGS (Stargell/Manning)				1,767,000	1,767,000
30226505 Storm Sewer Calcite Removal	105,000	105,000	105,000	735,000	1,050,000
30226506 Storm Sewer Inspection and Flushing	150,000	150,000	150,000	1,050,000	1,500,000
30226507 Storm Sewer Structural Repairs	100,000	100,000	100,000	700,000	1,000,000
40206505 Whitby Shoreline Erosion Work				2,000,000	2,000,000
40306504 Wyndfield Pond (Garden/Wyndfield)				1,305,000	1,305,000
Expenditures Total	2,241,850	5,344,600	2,990,150	34,776,039	45,352,639
Financing					
Asset Management Reserves	934,750	906,078	1,207,589	9,355,994	12,404,411
Growth Reserve Fund	895,485	1,577,985	1,031,704	16,111,423	19,616,597
Development Charges	411,615	2,799,115	502,427	8,206,448	11,919,605
Program Reserves		61,422	248,430	1,102,174	1,412,026
Financing Total	2,241,850	5,344,600	2,990,150	34,776,039	45,352,639

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Street Light Program (RMD Initiated)

ID : 40PG6604

Asset Category : Roads and Related Assets

Program Description

This program is for the installation of new streetlights as a component of Region's road projects that are identified in the Town's DC Study.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40216602 Baldwin - Taunton to Garden			1,050,000		1,050,000
40266601 Hopkins - Consumers to Dundas				340,000	340,000
40266602 Hopkins Overpass				450,000	450,000
40226604 Lake Ridge - Dundas to Rossland		800,000			800,000
40216603 Lake Ridge - Victoria to Dundas		800,000			800,000
40216605 Manning - Garrard to Oshawa			250,000		250,000
40226610 Taunton - Baycliffe to Cochrane	396,000				396,000
40296601 Taunton - Lake Ridge to Brock				786,250	786,250
40226606 Taunton Rd Coronation to Baycliffe	361,000				361,000
40226607 Taunton/Anderson Intersection	260,000				260,000
40236601 Thickson - Taunton to Hwy 407				918,750	918,750
40226609 Thickson - Wentworth to C.N. Rail	150,000				150,000
40226611 Thickson/ Burns Intersection	30,000				30,000
40236602 Victoria - Thickson to Oshawa		220,000			220,000
40226608 Winchester - Baldwin to Anderson	522,000				522,000
Expenditures Total	1,719,000	1,820,000	1,300,000	2,495,000	7,334,000
Financing					
Growth Reserve Fund	307,361	517,273	97,000	194,038	1,115,672
Development Charges	1,369,245	1,277,814	1,203,000	2,251,456	6,101,515
Program Reserves	42,394	24,913		49,506	116,813
Financing Total	1,719,000	1,820,000	1,300,000	2,495,000	7,334,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Street Lighting Program
Asset Category : Roads and Related Assets

ID : 40PA6604



	2022	2023	2024	2025 - 2031	Total
Expenditures					
40276601 Downtown Whitby Lighting Review				20,000	20,000
40226605 Major Streetlight Replacement/Relocation	100,000	100,000	100,000	700,000	1,000,000
40256601 Street lighting Inventory and Inspection Program				300,000	300,000
Expenditures Total	877,000	352,000	194,500	3,760,500	5,184,000
Financing					
Asset Management Reserves	877,000	352,000	194,500	3,760,500	5,184,000
Financing Total	877,000	352,000	194,500	3,760,500	5,184,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Traffic Signals Program
Asset Category : Roads and Related Assets

ID : 40PA6401

Program Description

Future traffic signal modernization includes replacement, upgrading and emerging technologies for existing traffic signals.

Generally, the costs associated with new traffic signals that are associated with a road construction/widening project have been included in the associated road project cost. However, stand-alone projects that involve installing traffic signals at existing intersections are included within this budget category. In addition, the conversions of some existing traffic signals to accessible traffic signals are included within this budget category.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40226045 Downtown Whitby Reduced Speed Limit Review	20,000				20,000
35236401 Dryden Boulevard at the HEPC Trail - Pedestrian	275,000				275,000
40226402 Future Traffic Signage and Pavement Markings	30,000	30,000	30,000	360,000	450,000
40296401 Garden Street and Bradley Drive				525,000	525,000
40226403 Intersection Modifications - Montgomery/Carnwith		275,000			275,000
35226411 Pedestrian Crossovers	275,000	275,000	275,000	1,925,000	2,750,000
35226001 Pedestrian Traffic Signal - Anderson St Corridor		157,500			157,500
40217101 Pedestrian Traffic Signal - Baldwin / Way				157,500	157,500
40246401 Pedestrian Traffic Signal - Brock / Elm			157,500		157,500
35216401 Pedestrian Traffic Signal - Brock / Trent		300,000			300,000
35226401 Pedestrian Traffic Signal - Dundas / Athol		210,000			210,000
35226409 Traffic Calming PW 18-21	250,000	250,000	250,000	1,750,000	2,500,000
35226410 Traffic Signage and Pavement Marking Initiatives	120,000	120,000	120,000	840,000	1,200,000
35246401 Traffic Signal - Dryden/Waller			275,000		275,000
40226047 Traffic Signals - Replace/Upgrade/Emerg Tech	355,000	355,000	355,000	2,485,000	3,550,000
Expenditures Total	1,325,000	1,972,500	1,462,500	8,042,500	12,802,500
Financing					
Asset Management Reserves	355,000	355,000	355,000	2,485,000	3,550,000
Growth Reserve Fund		137,500		4,515,000	4,652,500
Development Charges	325,000	835,000	462,500	1,042,500	2,665,000
One-Time Reserve	645,000	645,000	645,000		1,935,000
Financing Total	1,325,000	1,972,500	1,462,500	8,042,500	12,802,500

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : **Transportation Infrastructure Resilience** **ID :** **40PA6104**
Asset Category : Roads and Related Assets

Program Description

Transportation Infrastructure Resilience Program is required in next few years to complete additional studies and designs to up size watercourse structures, identified as highest priority structures through flood risk assessments completed under recently concluded studies such as Pringle Creek MDP, Lynde Creek MDP and Town Culvert /Bridge Master plan study. Under this program, culvert and bridges, identified as highest priority structures will be up sized, meeting design and regulatory requirements with further consideration given to climate change impact. This initiative is in accordance with the Town's recent declaration that Climate Change is an emergency.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40246114 CU360001 - Anderson St Culvert n/o Darren Ave			1,940,000		1,940,000
40256113 CU480017 - Conlin Rd Culvert e/o Thickson Rd				980,000	980,000
40236102 Rehabilitation & Upsizing Culverts - Lynde Creek				4,000,000	4,000,000
40246101 Rehabilitation & Upsizing Culverts - Pringle Creek				1,000,000	1,000,000
35226403 Traffic Signal Cabinet Wrapping Program		10,000	10,000	70,000	90,000
Expenditures Total		10,000	1,950,000	6,050,000	8,010,000
Financing					
Asset Management Reserves		10,000	10,000	70,000	90,000
Growth Reserve Fund			1,399,554	4,314,089	5,713,643
Development Charges			540,446	1,665,911	2,206,357
Financing Total		10,000	1,950,000	6,050,000	8,010,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Urban Road Resurfacing Program

ID : 40PA6007

Asset Category : Roads and Related Assets

Program Description

These projects involve the resurfacing of existing urban (curb and gutter) roads. This section is a mix of maintenance (local and collector roads) and growth (arterial roads) funded projects.

The resurfacing includes grinding and removing the existing surface and repaving with new asphalt to restore the road surface back to an excellent condition. The scope of the projects may also include sidewalk replacement, curb and gutter replacement, storm sewer repairs, and minor road geometry improvements.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40276010 Abrams St - Erikson Dr to William Stephenson Dr				65,600	65,600
40256003 Anderson St - Clair to Winchester				832,900	832,900
40266015 Anderson St - Dryden Blvd to Taunton Rd				861,700	861,700
40236023 Anderson St - Glen Dhu Dr to Dryden Blvd		855,200			855,200
40366002 Anderson St - Rossland Rd E to Glen Dhu Dr (R1)				118,600	118,600
40306008 Annes St - Burns St to Dunlop St				660,100	660,100
40356006 Annes St - Burns St to End of Rd				94,300	94,300
40356007 Annes St - Dunlop St to Dundas St (R1)				107,000	107,000
40216038 Applewood Cres - Bellwood Dr to end		363,100			363,100
40236033 Ash St - Mary St E to Chestnut St E		312,200			312,200
40296043 Ashburn - Winchester to Columbus				1,346,700	1,346,700
40236028 Bonacord Ave - Mackey Dr to McQuay Blvd				463,200	463,200
40346001 Bonacord Ave - McQuay Blvd to Cochrane St (R1)				1,259,660	1,259,660
40256001 Bonneta Ct - McQuay Blvd to Cul-de-sac				148,600	148,600
40226026 Boundary Rd - Crown Ct to Cul-de-sac	450,000				450,000
40226017 Boundary Rd - Wentworth St to Crown Ct	113,600				113,600
40266016 Brock N - Dundas to Manning				1,884,600	1,884,600
40286028 Brock S - 401 to Dundas				1,966,100	1,966,100
40256028 Burnage Lane - Garrard Rd to Ardwick St				120,800	120,800
40226028 Burns - Annes to Brock		762,800			762,800
40341701 Burns - Brock to Hopkins				1,544,000	1,544,000
40296001 Burns - End of Rd to Annes St (R1)				228,200	228,200
40256023 Burns - Thickson to Oshawa				1,355,700	1,355,700
40266018 Byron St S - Dunlop St to Colborne St				100,000	100,000
40356005 Cachet Blvd - Carnwith Dr to Columbus Rd				518,490	518,490

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Urban Road Resurfacing Program **ID :** 40PA6007
Asset Category : Roads and Related Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40246029 Calais St - Michael Blvd to End			799,500		799,500
40226023 Canadian Oaks Dr - Thickson Rd to Citation Cres	770,300				770,300
40256041 Carnwith Dr - Ashburn Rd to Montgomery Ave				1,164,900	1,164,900
40256033 Carnwith Dr - Baldwin St to Thickson Rd				1,176,000	1,176,000
40296049 Carnwith Dr - Montgomery Ave to Baldwin St				1,260,600	1,260,600
40306002 Carnwith Dr - Thickson Rd to End of Rd				1,023,500	1,023,500
40216018 Carroll St - Henderson Dr to Henderson Dr				181,100	181,100
40286010 Cassels Rd E - Pearl St to Church St				160,000	160,000
40226046 Centre and Gilbert (top asphalt)	320,000				320,000
40246028 Citation - Cdn Oaks to Cdn Oaks	340,100				340,100
40286032 Cochrane - Bonacord to Rossland				1,117,800	1,117,800
40296048 Cochrane - Rossland to Taunton				1,900,800	1,900,800
40226027 Crawford St - Thickson Rd to Kathleen St		283,900			283,900
40226039 Crown Ct - Boundary Rd to Cul-de-sac	160,600				160,600
40226061 Des Newman Blvd (Top Asphalt)	800,000				800,000
40226063 Des Newman Blvd - Taunton to Twin Streams	500,000				500,000
40236024 Dorvis Dr - Sawdon Dr to Bellwood Dr		225,300			225,300
40226016 Draper Ct - Resolute Cres to end		205,000			205,000
40276027 Drew Ct - Bradley Dr to Cul-de-sac				129,100	129,100
40306009 Dryden Blvd - Anderson St to Bremner St (R1)				414,100	414,100
40246019 Dryden Blvd - Brock St to Jason Dr			1,355,500		1,355,500
40286033 Dryden Blvd - Jason Dr to Fallingbrook St (R1)				155,400	155,400
40236029 Dryden Blvd - Thickson to Oshawa	1,608,900				1,608,900
40256031 Dundas E - Bowman to Oshawa				2,148,200	2,148,200
40326040 Dundas St E - Brock St to Hickory St (R1)				256,800	256,800
40276033 Dundas St E - Craydon St to Hopkins St (R1)				383,500	383,500
40256025 Dundas St E - Hickory to Craydon				1,031,400	1,031,400
40256021 Dundas St E - Hopkins to Bowman				619,100	619,100
40276034 Dundas St E - Springwood St to Garrard Rd (R1)				323,900	323,900
40256034 Dundas St W - Annes to Brock				1,104,200	1,104,200
40256026 Dundas St W - Jeffery to Fothergill				685,700	685,700
40326041 Dundas St W - Jeffrey St to Annes St (R1)				546,800	546,800
40236013 Dunlop St W - Annes St to Brock St		692,200			692,200
40226035 Dymond Dr - Orvis St to Garrard Rd		162,000			162,000
40236030 Eberlee Ct - Dorvis St to Cul-de-sac		79,100			79,100
40216027 Ennisclare Pl - Fallingbrook St to End			463,800		463,800
40246033 Evaleigh Ct - Crawford St to Cul-de-sac			176,900		176,900
40226036 Evergreen Dr - Canadian Oaks Dr to Hazelwood Dr	104,600				104,600
40256027 Fallon Ct - Boychyn Dr to Cul-de-sac				124,100	124,100
40226032 Fieldview Cres - Mayflower St to Mayflower St		238,500			238,500
40246030 Forest Heights St - Yorkshire to Willowbrook Dr			805,600		805,600
40351701 Future Resurfacing Needs				23,264,800	23,264,800
40236022 Gadsby Dr - Evergreen Dr to Garrard Rd		432,200			432,200
40226040 Garden St - Consumers Dr to 180m South of Burns		546,100			546,100

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Urban Road Resurfacing Program

ID : 40PA6007

Asset Category : Roads and Related Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
40236049 Garden St - Dundas to Mary			424,700		424,700
40226034 Garden St - Manning to Dryden			1,909,700		1,909,700
40216019 Garden St - Martinet to Manning		862,100			862,100
40216029 Garden St - Mary to Martinet		890,000			890,000
40316001 Garden St - Taunton Rd to Robert Attersley Dr				846,000	846,000
40311701 Garrard Rd - Dundas to Rossland				1,984,600	1,984,600
40276024 Garrard Rd - Rossland to Taunton				1,864,800	1,864,800
40286001 Garrard Rd - Taunton Rd to Birchpark Dr				304,200	304,200
40236034 Goldfinch St - Kilberry Dr to End of Rd		55,300			55,300
40256004 Gordon St - Victoria to End of Rd				434,100	434,100
40316026 Green St - Dunlop St E to Dundas St E				244,100	244,100
40246026 Greenbush Pl - Forest Heights St to end			343,800		343,800
40246035 Hanover Ct - Bonacord Ave to Cul-de-sac			189,000		189,000
40246025 Hawley Cres - Canadian Oaks to Canadian Oaks			474,100		474,100
40246027 Hazelwood Dr - Scott St to Manning Rd			215,000		215,000
40216039 Henderson Dr - Bassett Blvd to Rice Dr				599,200	599,200
40226024 Hialeah Cres - Canadian Oaks Dr to Canadian Oaks		677,300			677,300
40256032 Hickory St N - Mary St E to Regency Cres				142,800	142,800
40206022 Jacob Dr - Renfield Cres to McQuay Blvd		310,200			310,200
40226031 Kathleen St - Dundas St E to Crawford St		220,100			220,100
40331701 Kendalwood - Burns to Dundas				1,125,000	1,125,000
40276022 Kenyon Ct - Stafford Cres to Cul-de-sac		187,200			187,200
40236032 Kilberry Dr - Beech St E to Garden St		267,300			267,300
40256017 Mary St E - Hickory St to Garden St				433,600	433,600
40226019 McClintock Ct - Resolute Cres to end		317,800			317,800
40296038 McKinney Dr - Taunton to Broadleaf Ave				308,300	308,300
40276018 Millstone Cres - Forest Heights to Forest Heights				346,000	346,000
40286030 Moore Ct - William Smith Dr to Cul-de-sac				206,400	206,400
40236031 Murkar Cres - Burns St E to Burns St E		201,000			201,000
40326036 Parkview Blvd - Hazelwood Dr to Garrard Rd		250,300			250,300
40236037 Perry St - Mary St E to John St E		103,800			103,800
40226037 Preakness Ct - Canadian Oaks Dr to Cul-de-sac	93,800				93,800
40206023 Renfield Cres - McQuay Blvd to McQuay Blvd		633,200			633,200
40226049 Resurfacing - Soils, Surveys, Lands	55,000	55,000	55,000	385,000	550,000
40256035 Reynolds St - Gilbert St to Dundas St				263,600	263,600
40256024 Ribblesdale Dr - Manning Rd to Anderson St				282,700	282,700
40216037 Rice Dr - Bassett Blvd to Henderson Dr				516,800	516,800
40236025 Sandpiper Ct - Beech St E to Cul-de-sac		98,900			98,900
40246034 Scott St - Dundas St E to Manning Rd			804,100		804,100
40226062 Snow Pond Stage 2 Paving	275,000				275,000
40366001 South Blair St - Watson St E to Victoria St E				650,200	650,200
40226025 Sunny Rose Ct - Kerrigan Dr to Cul-de-sac		193,000			193,000
40306006 Thickson Rd - Wentworth St to End of Rd				678,600	678,600
40236035 Toms Ct - Gadsby Dr to Cul-de-sac		112,500			112,500

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

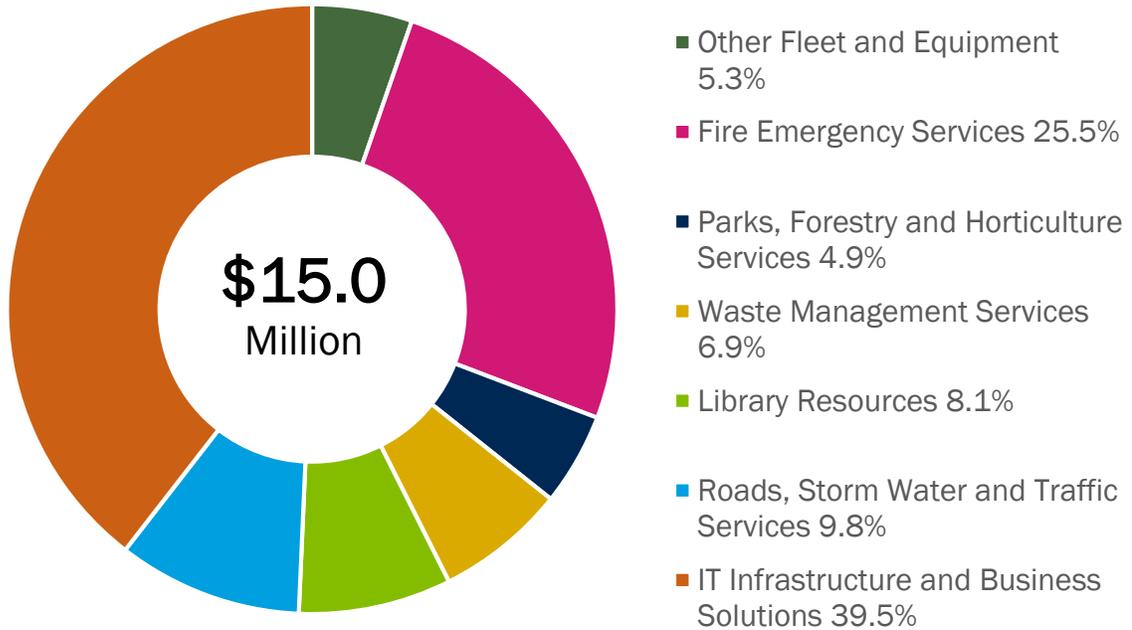
Name : Urban Road Resurfacing Program **ID :** 40PA6007
Asset Category : Roads and Related Assets

Expenditures and Financing					
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	2022	2023	2024	2025 - 2031	Total
Expenditures					
40301702 Twin Streams - Baycliffe to Cochrane				935,600	935,600
40236036 Viceregal Ct - Hialeah Cres to Cul-de-sac		73,200			73,200
40266014 Walnut St W - Cochrane St to Brock St				691,400	691,400
40226030 Walton Ct - Donovan Cres to Cul-de-sac		108,300			108,300
40306010 Warren Rd - Hopkins St to end of road				164,900	164,900
40286029 William Smith Dr - Thickson Rd to Wentworth St				772,500	772,500
40226029 Willowbrook Dr - Garden St to Brookwood Blvd		385,400			385,400
40226033 Winners Circle - Canadian Oaks Dr to Cul-de-sac	58,300				58,300
40276025 Wyndfield Cres - Bradley Dr to Bradley Dr				497,700	497,700
40256022 Yarmouth Ct - Ardwick St to Cul-de-sac				109,700	109,700
Expenditures Total	5,650,200	11,159,500	8,016,700	67,635,850	92,462,250
Financing					
Asset Management Reserves	2,516,300	7,243,300	4,326,800	29,581,100	43,667,500
Growth Reserve Fund	1,448,010	3,524,580	3,320,910	34,110,099	42,403,599
Development Charges	1,460,890	391,620	368,990	3,790,011	6,011,511
Program Reserves				154,640	154,640
External Contributions	225,000				225,000
Financing Total	5,650,200	11,159,500	8,016,700	67,635,850	92,462,250

Fleet and Equipment Assets

2022 Total Capital Budget Investment

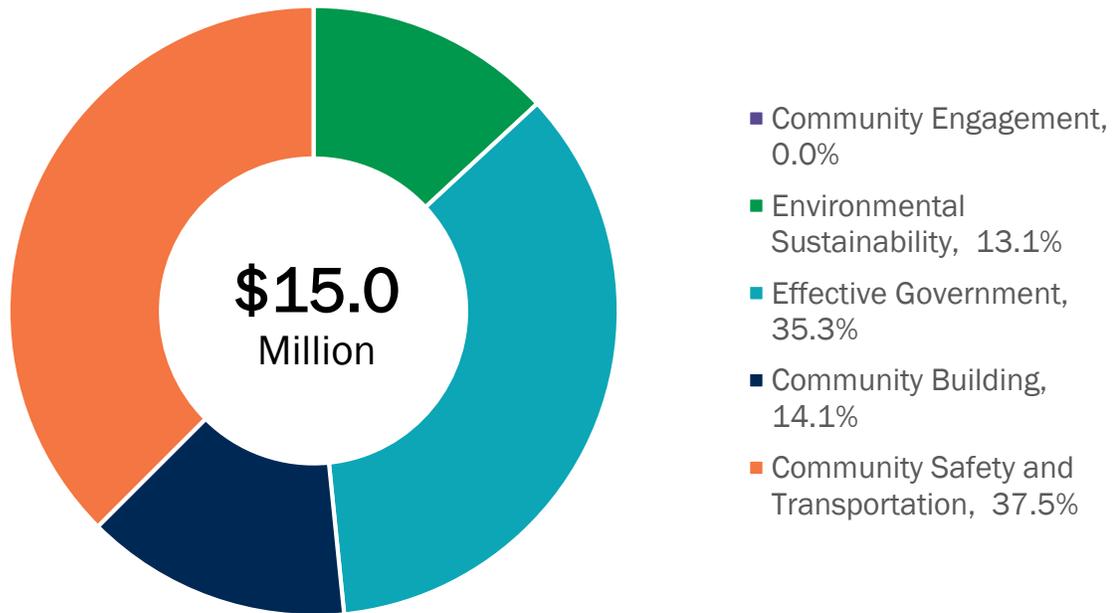


Capital Budget Funding: 87% Tax Based Reserves, 9% Development Charges, 4% Other Reserves, 0% External Contributions
Capital Budget Allocation: 58% Asset Management Projects and 42% Growth Related Projects.

2022 Long Term Debt

No long term debt projects in 2022

2022 Business Plan Themes



2022 Key Budget Highlights

- Project Wisdom / Enterprise Resource Planning \$4.1 million.
- Two Fire Pumper Trucks \$3.5 million for delivery in 2022 and 2024.
- Waste Management with three replacement side loaders \$1.0 million.
- Roads Maintenance / Winter Control two tandem dump trucks \$0.6 million.
- Low Carbon Fleet Vehicles \$0.9 million

Low Carbon Fleet Vehicles

The transportation sector is the community’s highest source of energy consumption and emitter of greenhouse gas emissions contributing to climate change in the Municipality.

The Town’s fleet of vehicles is the second-highest source of greenhouse gas emissions for the Town of Whitby Corporate Operations.

In response to the Town’s declaration of Climate Change as an Emergency, and meeting the Zero Carbon Whitby goal of 100% elimination of greenhouse gas emission by 2045, the Town will need to transition its entire fleet to zero carbon alternatives.

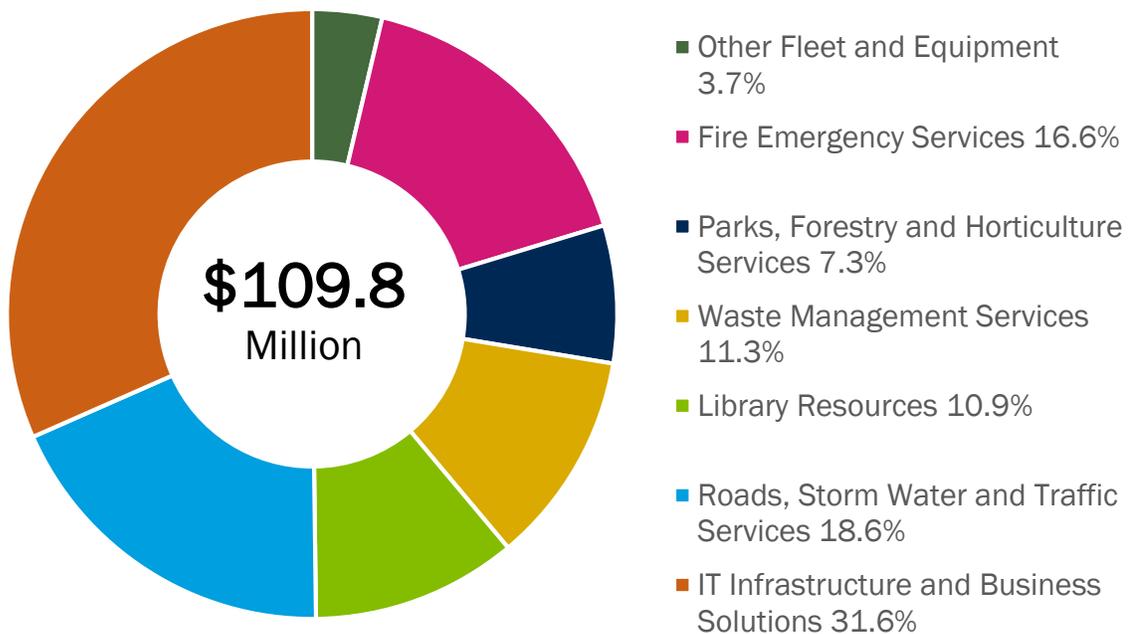
The 2022 Capital Budget and Forecast includes the transition of passenger vehicles including cars, SUV’s and ½ ton pick up trucks to plug in hybrid (PHEVs) or electric vehicles

(EVs). Vehicles identified will be replaced with low-carbon alternatives only where suitable technology exists to meet service delivery needs.

The 2022 Capital Budget and Forecast includes:

	# of Vehicles	Total Fleet Value (in thousands)	Increased Investment (in thousands)	Annual Estimated GHG Reductions* Plug-in Hybrid kg CO2eq	Annual Estimated GHG Reductions* Electric kg CO2eq
2022	16	\$930	\$206	13,752	18,064

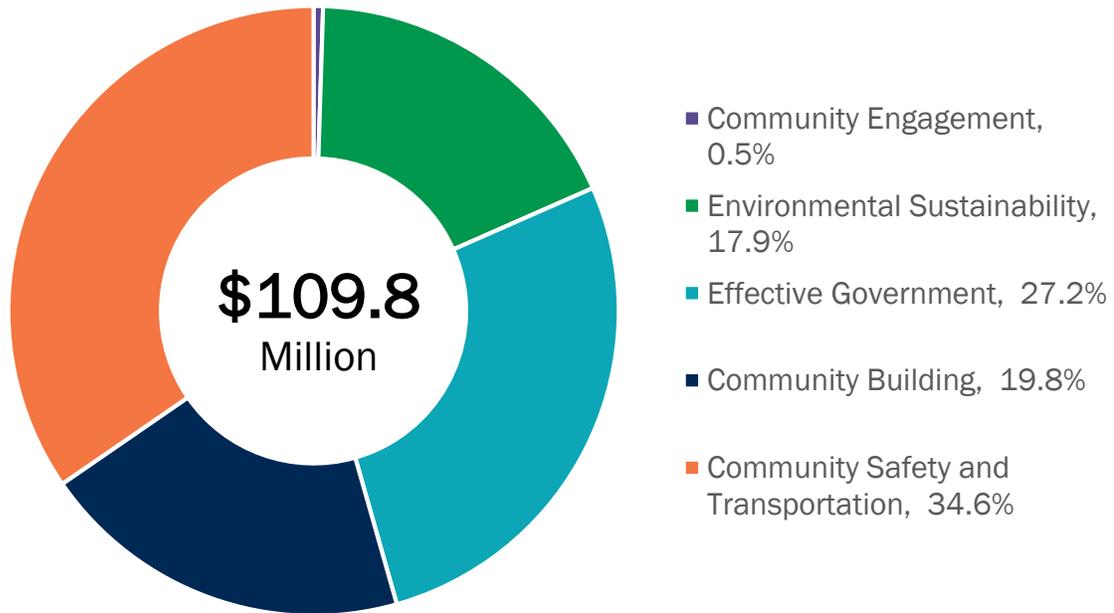
2022-2031 Capital Plan Forecast



Capital Plan Funding: 82% Tax Based Reserves, 16% Development Charges and 2% Other Reserves, 0% External Contributions

Capital Plan Allocation: 71% Asset Management Projects, 29% Growth Related Projects.

2022-2031 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, 57 pieces of construction equipment & 33 trailers, 56 pieces of lawn care and forestry equipment.
 - 69 passenger vehicles, 34 pieces of garage and shop equipment, 28 pieces of winter control equipment and 18 pieces of arena equipment.
 - 13 fire trucks, 679 items of fire PPE & 187 items of other fire equipment.
 - The library & archival collections have 290,773 items & 881 pieces of equipment.
 - 275 network devices, 200 servers, 650 workstations, 850 User accounts, 29.7 kilometers of IT infrastructure.

Growth Forecast Highlights (2022-2031)

- Enterprise Resource Planning (ERP)/Project Wisdom \$9.3 million (2023,2029)
- Expanded IT Corporate Business Solutions \$2.5 million (2022-2031)
- Library Collection expansion \$3.2 million (2022-2031)
- Eight additional Single Axle or Tandem Dump Truck \$2.2 million (2022-2029)
- Three additional Sidewalk Plows and Sanders \$0.5 million (2022-2028)
- Six additional Garbage Trucks, Packers and Hook Lift \$1.9 million (2023-2031)
- Eight additional Parks Mowers \$0.9 million (2023-2031)

2022 Total Capital Budget and Forecast – Fleet and Equipment Assets

(\$ in Thousands)	2022	2023	2024	2025-2031	Total
10PG5601 Enterprise Resource Planning Project	\$4,120	\$0	\$0	\$5,150	\$9,270
55PA2901 Events Equipment	\$5	\$10	\$5	\$40	\$60
30PA2301 Fire and Emergency Services Fleet and Equipment	\$3,777	\$200	\$1,377	\$9,671	\$15,025
10PA5601 Information Technology - Business Solutions	\$785	\$1,712	\$1,827	\$7,776	\$12,100
10PA5501 Information Technology - Infrastructure	\$977	\$857	\$2,130	\$9,701	\$13,664
54PA2001 Legal and Enforcement Services Fleet and Equipment	\$48	\$60	\$31	\$42	\$181
90PA4101 Library Collection and Information Technology	\$1,245	\$1,138	\$1,219	\$8,725	\$12,327
30PA2006 Low Carbon Fleet Vehicles	\$930	\$345	\$580	\$4,026	\$5,881
30PA2103 Operations Centre Fleet and Equipment	\$27	\$124	\$49	\$337	\$536
30PA2401 Parks, Forestry and Horticulture Services Fleet and Equipment	\$658	\$1,155	\$826	\$4,938	\$7,577
30PA2601 Recreation, Facilities and Mechanical Services Fleet and Equipment	\$90	\$672	\$83	\$391	\$1,235
30PA2101 Roads, Construction & Storm Water Services Fleet and Equipment	\$971	\$2,732	\$3,073	\$8,509	\$15,285
30PA2102 Traffic Services Fleet and Equipment	\$306	\$178	\$682	\$3,173	\$4,338
30PA2501 Waste Management Services Fleet and Equipment	\$1,029	\$2,026	\$654	\$8,600	\$12,309
Total	\$14,967	\$11,208	\$12,534	\$71,080	\$109,789

Note: Numbers may not add due to rounding

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Enterprise Resource Planning Project

ID : 10PG5601

Asset Category :

Program Description

The ERP project (called Project WISDOM) is a business and organizational transformation project that will automate key business processes and integrate corporate systems. The project will reduce the amount of manual work, create a holistic view of the enterprise information, enable efficient and effective decision making and allow the Town to adapt more quickly to changing external reporting and service delivery requirements.

The 2022 work plan includes award of the ERP technology solution RFP, award of the ERP Implementer RFP and various readiness activities to prepare for the migration to a new ERP platform.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
10275602 ERP Phase 4				5,150,000	5,150,000
10140502 Special Project - ERP	4,120,000				4,120,000
Expenditures Total	4,120,000			5,150,000	9,270,000
Financing					
Growth Reserve Fund	4,120,000			5,150,000	9,270,000
Financing Total	4,120,000			5,150,000	9,270,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : **Events Equipment**

ID : **55PA2901**

Asset Category :

Program Description

Asset management replacement of equipment used for the Town's Special Events program.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
55237609 Special Events Assets (Replacement)	5,000	10,000	5,000	40,000	60,000
Expenditures Total	5,000	10,000	5,000	40,000	60,000
Financing					
Asset Management Reserves	5,000	10,000	5,000	40,000	60,000
Financing Total	5,000	10,000	5,000	40,000	60,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Information Technology - Business Solutions **ID :** 10PA5601
Asset Category : Fleet and Equipment Assets

Program Description

IT business solutions budget is allocated to addressing costs related to corporate and departmental applications and tools, external resource and implementation assistance and licensing for software solution, data sets and databases that are all used in the delivery of Town services. Projects can be driven from increase usage demands, enhancements/ changes to the security model, changes in the service delivery processes, upgrading of existing end of life solutions, integration work between business solutions and the need for new functionality. Projects are designed to ensure that staff have use of secure, reliable, robust and vendor supported tools available to assist with the delivery of services.

The 2022 initiatives include upgrading various business solutions and the additional of new electronic plans review solution .

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
10225606 Agenda Management Solution Upgrade				50,000	50,000
10265502 Building Permit Portal Upgrade				250,000	250,000
10245501 Enterprise Content Management Solution			400,000		400,000
10225605 Field Service Data Collection - Technology			92,000		92,000
10225602 IT Business Solutions Existing - Corporation	80,000	465,000	245,000	2,670,000	3,460,000
10225603 IT Business Solutions New/Expanded - Corporation	65,000	240,000	320,000	1,900,000	2,525,000
10235502 Integration Platform for Enterprise System	50,000	250,000			300,000
10255602 Parking Enforcement System Expansion				100,000	100,000
10245605 Route Planning Solution			150,000		150,000
10275501 Special Collections Solutions Upgrade				100,000	100,000
10245603 Special Project - AVL Solution			200,000	250,000	450,000
10235603 Special Project - Asset Management System		100,000		100,000	200,000
10215603 Special Project - Building Permit Licensing Portal	300,000				300,000
10265602 Special Project - Electronic Plans Review Solution				300,000	300,000
10215604 Special Project - Electronic Plans Review Solution	100,000				100,000
10235601 Special Project - Fleet System Update			250,000	500,000	750,000
10225601 Special Project - Future Technology Impacts		257,000		514,000	771,000
10245604 Special Project - Parking Software Update			50,000	100,000	150,000
10215605 Special Project - Pre-Trip Inspection	140,000				140,000
10265601 Special Project - Security Software (Marina)				16,000	16,000
10265501 Special Project - Security/Camera Hardware				21,000	21,000
10245601 Special Project - Vehicle Routing Optimization			120,000		120,000
10255501 Special Project - WIFI (Marina)				80,000	80,000
10255601 Special Project - Website Redevelopment				575,000	575,000
10225604 Special Project - Work Order Module	50,000	350,000			400,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Information Technology - Business Solutions **ID :** 10PA5601
Asset Category : Fleet and Equipment Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
10235602 Special Project - eServices Modules		50,000		250,000	300,000
Expenditures Total	785,000	1,712,000	1,827,000	7,776,000	12,100,000
Financing					
Asset Management Reserves	220,000	822,000	695,000	4,909,000	6,646,000
Growth Reserve Fund	215,000	890,000	1,052,194	2,150,000	4,307,194
Development Charges			29,806		29,806
Program Reserves	350,000		50,000	717,000	1,117,000
Financing Total	785,000	1,712,000	1,827,000	7,776,000	12,100,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Information Technology - Infrastructure **ID :** 10PA5501
Asset Category : Fleet and Equipment Assets

Program Description

IT infrastructure budget is allocated to addressing costs related to hardware and software needs, external resource and implementation assistance and licensing required to maintain a secure robust corporate IT platform. Projects can be driven from increase usage demands, enhancements/ changes to the security model, changes in the service delivery processes, upgrading of existing end of life technologies and the need for new functionality. Projects are designed to ensure that staff have use of secure, reliable, robust and vendor supported tools available to assist with the delivery of services.

The 2022 initiatives include various asset life cycle replacements including servers, security tools, laptops, cell phones, switches and access points.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
10225501 Corporate IT Infrastructure (Asset Management)	904,500	821,800	664,500	8,642,700	11,033,500
10245202 IT Asset Replacement - By-Law Enforcement			33,000	73,600	106,600
10225201 IT Asset Replacement - Port Whitby Marina	7,200		10,400	20,800	38,400
10245201 IT Asset Replacement - Building Department			34,400	68,800	103,200
10225502 New Technology Assets	20,000	20,000	20,000	140,000	200,000
10225202 Operations Centre Training Room Computers	45,000				45,000
10235501 Special Project - Fibre Optic		15,000	15,000	755,000	785,000
10245401 Special Project - Fire Portable Radio Replacement			721,895		721,895
10245402 Special Project - Fleet Portable Radio Replacement			630,730		630,730
Expenditures Total	976,700	856,800	2,129,925	9,700,900	13,664,325
Financing					
Asset Management Reserves	931,700	856,800	2,095,525	9,632,100	13,516,125
Growth Reserve Fund	45,000				45,000
Program Reserves			34,400	68,800	103,200
Financing Total	976,700	856,800	2,129,925	9,700,900	13,664,325

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : **Legal and Enforcement Services Fleet and** **ID :** **54PA2001**
Asset Category : Fleet and Equipment Assets

Program Description

Legal and Enforcement Services fleet and equipment are used for a variety of purposes, including: education, enforcement of regulatory and licensing by-laws..

Some projects listed in this category signify end of useful life-cycle replacements and are required to maintain the current service level given the current population base. Other vehicles and equipment may be associated with addition of new staff and are necessary to maintain the current level of service as the population grows.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
54232901 BYLW - Two Bicycles (replacement)		2,100		2,100	4,200
54238001 LES - Ballistic Vests (additional)		6,000		4,000	10,000
54228001 LES - Ballistic Vests (replacement)	2,000	2,000	30,800	35,600	70,400
30222002 WAS - Van #1012110	46,000				46,000
54232001 WAS - Van with Equipment (additional)		50,000			50,000
Expenditures Total	48,000	60,100	30,800	41,700	180,600
Financing					
Asset Management Reserves	48,000	4,100	30,800	37,700	120,600
Development Charges		56,000		4,000	60,000
Financing Total	48,000	60,100	30,800	41,700	180,600

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Library Collection and Information Technology **ID :** 90PA4101
Asset Category : Fleet and Equipment Assets

Program Description

Technology services include the library catalogue which involves the following systems: email and phone holds notifications, cataloguing, circulation & staff searching, an RFID material identification and security system, online library card registration for patrons, and self-checkout. Other technology includes: integrated remote and in-library print and copy management, public internet and computing access and scanning, public and staff Wi-Fi networks, circulating mobile Wi-Fi hotspots, digital signage, tablets for e-learning, an independent network & security appliance and hardware and software for accessibility supports, microfilm use and 3D printing.

Collection items include print and audiovisual materials, including alternate formats for those with print disabilities, digital content such as research and learning databases, e-books and e-magazines, downloadable and streaming music and video, Discovery Kits, board games and our historical newspaper and photograph collection. The collection is renewed on a regular basis with new materials to replace older items that are worn out, outdated, or no longer relevant to the community. Funding is required to maintain existing service levels as community demand for library resources remains high and the collection items reach the end of their life cycle. Library Collection Expansion will accommodate increased demand in service due to growth. This was included in the Development Charges Background Study and will assist the Library in maintaining existing levels of service as the Town population grows.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71261504 CPL - D1010 Software				55,000	55,000
90225301 Celebration Square Wi-Fi Enhancements	3,200				3,200
90245303 Computing Devices - Brooklin			20,400	20,400	40,800
90235301 Computing Devices - Central		21,200	63,100	84,300	168,600
90235302 Computing Devices - Rossland		4,200	6,500	10,700	21,400
90245301 Digital Signage TV - Brooklin			4,200		4,200
90215305 Digital Signage TV - Central	8,400			8,400	16,800
90245302 Digital Signage TV - Rossland			4,200		4,200
90235101 Domain Controller		10,200		10,200	20,400
90265101 Horizon & Horizon Info Portal Servers				55,800	55,800
90221504 Library - Print/Scan Devices	20,600		4,120	25,495	50,215
90204001 Library Collection Expansion	255,000	255,000	255,000	2,385,000	3,150,000
90224001 Library Collection Material Replacement	835,000	835,000	835,000	5,845,000	8,350,000
90225601 Library Security Appliance Upgrade (Firewall)	8,500			25,500	34,000
90235102 Mail Server - Webserver/Digital Signage/Intranet		5,100		5,100	10,200
90215306 Meeting Room TV - Brooklin		4,200		4,200	8,400
90265301 Meeting Room TVs - Central				33,000	33,000
90245501 Network Switch Replacement - Brooklin			4,900	4,900	9,800
90245503 Network Switch Replacement - Central			10,700	10,700	21,400
90245502 Network Switch Replacement - Rossland			2,000	2,000	4,000
90205601 Network Switches License (5-year) - Central		2,100		5,700	7,800
90235601 Network Switches License (5-year) - Rossland		500		500	1,000
90235602 Network Switches Licenses (5-year) - Brooklin		900		900	1,800
90245201 OPAC Public Catalogue Computers - Brooklin			6,500	4,500	11,000
90225201 OPAC Public Catalogue Computers - Central	8,000			8,000	16,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Library Collection and Information Technology **ID :** 90PA4101
Asset Category : Fleet and Equipment Assets

Expenditures and Financing					
	2022	2023	2024	2025 - 2031	Total
Expenditures					
90245202 OPAC Public Catalogue Computers - Rossland			1,900		1,900
90204101 Pilot Project - Book Lending Machine	65,000				65,000
90215303 Program/Outreach/EduGame iPads - Brooklin	4,700			9,400	14,100
90215302 Program/Outreach/EduGame iPads - Central	8,000			16,000	24,000
90215304 Program/Outreach/EduGame iPads - Rossland	2,800			5,600	8,400
90225603 RFID Hardware and Software	9,000			9,000	18,000
90255501 RFID Security Gates - Central				25,000	25,000
90225602 Self Checkout Software	13,000				13,000
90265401 Telephone Messaging Server (ARNIE)				6,500	6,500
90205502 Wi-Fi Access Points - Brooklin				2,472	2,472
90254101 Wi-Fi Access Points - Brooklin				2,500	2,500
90205501 Wi-Fi Access Points - Central				18,540	18,540
90254102 Wi-Fi Access Points - Central				18,600	18,600
90205503 Wi-Fi Access Points - Rossland				1,236	1,236
90254103 Wi-Fi Access Points - Rossland				1,500	1,500
90225101 Windows Server	3,700			3,700	7,400
Expenditures Total	1,244,900	1,138,400	1,218,520	8,725,343	12,327,163
Financing					
Asset Management Reserves	874,900	833,400	913,520	5,990,343	8,612,163
Development Charges	320,000	255,000	255,000	2,385,000	3,215,000
External Contributions	50,000	50,000	50,000	350,000	500,000
Financing Total	1,244,900	1,138,400	1,218,520	8,725,343	12,327,163

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Low Carbon Fleet Vehicles

ID : 30PA2006

Asset Category :

Program Description

In response to the Towns declaration of Climate Change as an Emergency, and meeting the Zero Carbon Whitby goal of 100% elimination of greenhouse gas emissions by 2045, the Town will need to transition its entire fleet to zero-carbon alternatives. This is achieved through electrification and fuel switching of the Towns fleet vehicles to eliminate gasoline and diesel consumption. Replacement technology could include:

Electric vehicles (EVs), which have a battery instead of a gasoline tank, and an electric motor instead of an internal combustion engine;

Plug-in hybrid electric vehicles (PHEVs) are a combination of gasoline and electric vehicles, so they have a battery, an electric motor, a gasoline tank, and an internal combustion engine,

Hydrogen fuelled technology.

Other alternative and innovative technology.

It is important to note that non-PHEV hybrids are not classified as a low-carbon alternative. Vehicles identified will be replaced with low-carbon alternatives only where suitable technology exists to meet service delivery needs.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30221004 BLDG - Vehicle #4112641	45,000				45,000
30221005 BLDG - Vehicle #4112642	45,000				45,000
30258401 BLDG - Vehicle #4115758				45,000	45,000
30258402 BLDG - Vehicle #4115759				45,000	45,000
30258403 BLDG - Vehicle #4115760				45,000	45,000
30262007 BLDG - Vehicle #4119915				45,000	45,000
30262008 BLDG - Vehicle #4119916				45,000	45,000
30222007 BLDG - Vehicle (Additional)	45,000				45,000
30222008 BLDG - Vehicle (Additional)	45,000				45,000
30212004 BYLW - 1/2 Ton Truck #3712597 (Electric/Hybrid)	70,000				70,000
30212005 BYLW - 1/2 Ton Truck #3712598 (Electric/Hybrid)	70,000				70,000
30212006 BYLW - Plug in Hybrid SUV #3712599	45,000				45,000
30212007 BYLW - Plug in Hybrid SUV #3712600	45,000				45,000
54212001 BYLW - Vehicle and Equipment (additional)	45,000				45,000
54232002 BYLW - Vehicle and Equipment (additional)		45,000			45,000
54272001 BYLW - Vehicle with Equipment (additional)				45,000	45,000
30221010 CONS - 1/2 Ton Truck #3812643 (Electric)	70,000				70,000
30221011 CONS - 1/2 Ton Truck #3812644 (Electric)	70,000				70,000
30221012 CONS - 1/2 Ton Truck #3812645 (Electric)	70,000				70,000
71238801 FACI - 1/2 Ton Truck #7413653 (Electric)		70,000			70,000
71248801 FACI - 1/2 Ton Truck #7414703 (Electric)			70,000		70,000
30242301 FIRE - 1/2 Ton Truck #2016765 (Electric)			70,000		70,000
30312004 FIRE - C31 Vehicle #TBD (prev #2018890)				45,000	45,000
30282002 FIRE - C32 Vehicle #2019818				45,000	45,000
30292002 FIRE - C33 Vehicle #2019819				45,000	45,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Low Carbon Fleet Vehicles

ID : 30PA2006

Asset Category :

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30262001 FIRE - C34 Van #2017155				45,000	45,000
30232002 FIRE - FP 35 Vehicle #2013011		45,000			45,000
30292003 FIRE - FP31 Vehicle #2019917				45,000	45,000
20268402 FIRE - FP32 Vehicle #2016149				45,000	45,000
20268401 FIRE - FP33 Vehicle #2016148				45,000	45,000
30272002 FIRE - FP36 Van #2017154				45,000	45,000
30292301 FIRE - P35 Pumper Truck #2020933 (Electric)				1,700,000	1,700,000
30272303 FIRE - TR31 Vehicle #2017152				45,000	45,000
30272302 FIRE - TR33 Vehicle #2017151				45,000	45,000
30222004 FIRE - Vehicle #2012144	45,000				45,000
30312002 FORE - 1/2 Ton Truck #TBD (prev #7111557)				70,000	70,000
30248804 FORE - 4x4 Truck with Plow #7114532 (Electric)			70,000		70,000
30262405 FORE - 4x4 Truck with Plow #7116769 (Electric)				70,000	70,000
20212002 Fire Vehicle (additional)			45,000		45,000
20232301 Fire Vehicle (additional)		45,000			45,000
20242301 Fire Vehicle (additional)			45,000		45,000
20258401 Fire Vehicle (additional)				45,000	45,000
30242403 HORT - 1/2 Ton 4x4 Truck #7614726 (Electric)			70,000		70,000
71238803 MECH - Van #7513648 (Electric)		70,000			70,000
71238802 MECH - Van #7513649 (Electric)		70,000			70,000
30272003 MECH - Van #7517846 (Electric)				70,000	70,000
30272004 MECH - Van #7517847 (Electric)				70,000	70,000
30248801 OPER - 1/2 Ton Truck #3514702 (Electric)			70,000		70,000
30282003 OPER - 1/2 Ton Truck #3519907 (Electric)				70,000	70,000
30282004 OPER - 1/2 Ton Truck #3519909 (Electric)				70,000	70,000
30292007 OPER - 1/2 Ton Truck #TBD (prev #3509521)				70,000	70,000
30302002 OPER - 1/2 Ton Truck #TBD (prev #3510548)				70,000	70,000
30262002 OPER - Hybrid Vehicle #3518848				45,000	45,000
30262003 PKEN - Hybrid Vehicle #3618849				45,000	45,000
30312005 PKEN - Hybrid Vehicle #TBD (prev #3611567)				45,000	45,000
30262005 PKEN - Vehicle #3616804				45,000	45,000
30248808 PKSG - 1/2 Ton 4X4 Truck #7314725 (Electric)			70,000		70,000
30312003 PKSG - 1/2 Ton Truck #TBD (prev #7311558)				70,000	70,000
30262406 PKSG - 4x4 Truck with Plow #7316767 (Electric)				70,000	70,000
30252001 PKSM - 1/2 Ton Truck (additional) (Electric)	70,000				70,000
30292006 PKSM - 1/2 Ton Truck (additional) (Electric)				70,000	70,000
54262001 Parking Vehicle & Equipment (additional)				51,000	51,000
30292008 RDSR - 1/2 Ton Pickup Truck (additional) (Electric)				70,000	70,000
30258801 RDSR - 1/2 Ton Truck #3317812 (Electric)				70,000	70,000
30302003 RDSR - 1/2 Ton Truck #TBD (prev #3310547)				70,000	70,000
30262006 RDSR - Extended Cab Pickup (additional) (Electric)				70,000	70,000
30212102 RDSU - 1/2 Ton Pickup Truck (additional) (Electric)	70,000				70,000
30258802 RDSU - 1/2 Ton Truck #3417813 (Electric)				70,000	70,000
30248802 TRAF - 1/2 Ton Truck #3014696 (Electric)			70,000		70,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Low Carbon Fleet Vehicles

ID : 30PA2006

Asset Category :

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30282007 TRAF - 1/2 Ton Truck #3019906 (Electric)				70,000	70,000
30222003 WAS - 1/2 Ton Truck #1012109 (Electric/Hybrid with	80,000				80,000
30262004 WAS - Van #1016791 (Electric)				70,000	70,000
30258803 WAST - 1/2 Ton Truck #3117811 (Electric)				70,000	70,000
Expenditures Total	930,000	345,000	580,000	4,026,000	5,881,000
Financing					
Asset Management Reserves	565,000	255,000	490,000	3,450,000	4,760,000
Development Charges	185,000	90,000	90,000	351,000	716,000
Program Reserves	180,000			225,000	405,000
Financing Total	930,000	345,000	580,000	4,026,000	5,881,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Parks, Forestry and Horticulture Services Fleet **ID :** 30PA2401
Asset Category : Fleet and Equipment Assets

Program Description

Parks, Forestry and Horticulture Services vehicles and equipment are required to maintain parks, trees, gardens, playground equipment, various road right of way assets (i.e. trees, flower beds, etc.) and various sports fields throughout the town.

The projects identified below signify the end of useful life-cycle replacements and are required to maintain current level of service given the current population base. Other vehicles and equipment may be associated with addition of new staff, and are necessary to maintain the current level of service as the population grows.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30222105 FORE - 1 Ton Truck (additional)		80,500			80,500
30262401 FORE - Bucket Truck #7116795				161,000	161,000
30242404 FORE - Chipper #7116780			129,000		129,000
30312403 FORE - Chipper #TBD (prev #7113691)				129,000	129,000
30242105 FORE - Chipper (additional)			129,000		129,000
30292403 FORE - Chipper (additional)				129,000	129,000
30272102 FORE - Chipper Truck #TBD (prev #7109467)				158,500	158,500
30312405 FORE - Chipper Truck #TBD (prev #7112596) &				180,000	180,000
30242107 FORE - Chipper Truck (additional)			158,500		158,500
30292404 FORE - Chipper Truck (additional)				158,500	158,500
30262103 FORE - Dump Truck with Crane (# 7116766)				172,000	172,000
30312404 FORE - Stumper #TBD (prev #7106378)				113,000	113,000
30302406 FORE - Water Trailer #TBD (prev #7110544)				16,100	16,100
30272103 HORT - 2 Ton Dump Plow/Slide in Sander				96,500	96,500
30278801 HORT - 2 Ton Dump Truck (additional)				96,500	96,500
30222106 HORT - 2 Ton Truck with Dump #7612608	75,000				75,000
30222107 HORT - 2 Ton Truck with Dump #7612609	75,000				75,000
30232405 HORT - 2 Ton Truck with Dump #7613672		75,000			75,000
30212105 HORT - 3/4 Ton Truck and Plow (additional)	64,500				64,500
30278802 HORT - 3/4 Ton Truck and Plow (additional)				64,500	64,500
30312402 HORT - 3/4 Ton Truck with Plow #TBD (prev				64,500	64,500
30312406 HORT - Ball Diamond Groomer #TBD (prev				12,600	12,600
30302108 HORT - Crew Cab Dump Truck #TBD (prev				96,500	96,500
30312407 HORT - John Deere Tractor #TBD (prev #7604345)				56,000	56,000
30312408 HORT - John Deere Tractor #TBD (prev #7604346)				56,000	56,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Parks, Forestry and Horticulture Services Fleet **ID :** 30PA2401
Asset Category : Fleet and Equipment Assets

Expenditures and Financing					
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	2022	2023	2024	2025 - 2031	Total
Expenditures					
30312409 HORT - John Deere Tractor #TBD (prev #7604347)				56,000	56,000
30312410 HORT - John Deere Tractor #TBD (prev #7604348)				56,000	56,000
30222401 HORT - Radial Arc Sprayer #7601278	17,500			17,500	35,000
30282402 HORT - Radial Arc Sprayer #TBD (prev #7601278)				17,500	17,500
30292405 HORT - Sports field Mower #7621959				114,200	114,200
30202401 HORT - Sports field Mower (additional)	161,000				161,000
30242201 HORT - Trailer #7697191			5,500	5,500	11,000
30251802 HORT - Walk Behind Mower #7606389				6,500	6,500
30302407 HORT - Water Trailer #TBD (prev #7606391)				16,100	16,100
30302404 HORT - Water Trailer #TBD (prev #7610542)				16,100	16,100
30302405 HORT - Water Trailer #TBD (prev #7610543)				16,100	16,100
30222402 PARK - Small Equipment	21,000	21,000	24,000	180,000	246,000
30222201 PKSG - 20' Grass Trailer #7307441	16,100				16,100
30231805 PKSG - Alamo Mott Mower #7313680		11,000			11,000
30272107 PKSG - Dump Truck #7317815				161,000	161,000
30281402 PKSG - Flat Deck Trailer #7013692				16,100	16,100
30272403 PKSG - Front Mount Mower #7320946				35,000	35,000
30272404 PKSG - Front Mount Mower #7320947				35,000	35,000
30272405 PKSG - Front Mount Mower #7320948				35,000	35,000
30272406 PKSG - Front Mount Mower #7320949				35,000	35,000
30312411 PKSG - Front Mount Mower #7321960				25,000	25,000
30312412 PKSG - Front Mount Mower #7321961				25,000	25,000
30312413 PKSG - Front Mount Mower #7321962				25,000	25,000
30200406 PKSG - Front Mount Mower (additional)	35,000				35,000
30271801 PKSG - Front Mount Mower (additional)				35,000	35,000
30200403 PKSG - Grounds Maintenance Trailer (additional)	16,100				16,100
30271802 PKSG - Maintenance Trailer (additional)				16,100	16,100
30262404 PKSG - Slope Mower #7315757				54,000	54,000
30282403 PKSG - Toro Walk Behind Mower #TBD (prev				6,500	6,500
30282404 PKSG - Toro Walk Behind Mower #TBD (prev				6,500	6,500
30282405 PKSG - Toro Walk Behind Mower #TBD (prev				6,500	6,500
30282204 PKSG - Trailer #7313673				16,100	16,100
30282201 PKSG - Trailer #7313674				16,100	16,100
30282202 PKSG - Trailer #7313675				16,100	16,100
30282203 PKSG - Trailer #7313676				16,100	16,100
30270501 PKSG - Turf Topper #7313677				27,000	27,000
30232401 PKSG - Wide Cut Mower #7316798		108,000			108,000
30242401 PKSG - Wide Cut Mower #7318892			108,000		108,000
30282406 PKSG - Wide Cut Mower #7321958				108,000	108,000
30232402 PKSG - Wide Cut Mower #7616799		108,000			108,000
30232403 PKSG - Wide Cut Mower #7616800		108,000			108,000
30200405 PKSG - Wide Cut Mower (additional)	161,000				161,000
30271803 PKSG - Wide Cut Mower (additional)				161,000	161,000
30272402 PKSG - Wide Cut Mower 16' #7320939				161,000	161,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Parks, Forestry and Horticulture Services Fleet **ID :** 30PA2401
Asset Category : Fleet and Equipment Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30282401 PKSG - Wide Cut Mower 16' #7320940				161,000	161,000
30212401 PKSG - Wide Front Mount Mower (additional)		161,000			161,000
30292402 PKSG - Wide Front Mount Mower (additional)				161,000	161,000
30282101 PKSM - 2 Ton Dump Truck with Crane #7020936				129,000	129,000
30238601 PKSM - 2 Ton Garbage Truck/Crane/Litter Loader		193,000			193,000
30272401 PKSM - 2 Ton Litter Loader #7017845				172,000	172,000
30262402 PKSM - 2 Ton Van with Man Lift Bucket (additional)				139,500	139,500
30262403 PKSM - 3/4 Truck / Plow #7016768				64,500	64,500
30301802 PKSM - Enclosed Utility Trailer #7015754				27,000	27,000
30242002 PKSM - Extended Cab Pickup Truck #7014701			46,000		46,000
30252104 PKSM - Front End Loader (additional)				161,000	161,000
30292503 PKSM - Garbage Truck (additional)				172,000	172,000
30202502 PKSM - Garbage Truck with Crane (additional)		193,000			193,000
30281405 PKSM - Loader with Plow #7016802				161,000	161,000
30302402 PKSM - Off Road Utility Vehicle #TBD (prev				22,000	22,000
30302401 PKSM - Playground Rake #TBD (prev #7006386)				28,000	28,000
30242108 PKSM - Sand Cleaner #7014535			32,500		32,500
30252402 PKSM - Shoulder Box (additional)				102,000	102,000
30312401 PKSM - Skid Steer (Tracked) #7015755				42,000	42,000
30221801 PKSM - Trailer #7007439	16,100				16,100
30232404 PKSM - Utility Truck #7012654		96,500			96,500
30248806 PKSM - Utility Truck #7014720			96,500		96,500
30242402 PKSM - Utility Truck #7014721			96,500		96,500
30268801 PKSM - Utility Truck (additional)				96,500	96,500
Expenditures Total	658,300	1,155,000	825,500	4,938,300	7,577,100
Financing					
Asset Management Reserves	220,700	720,500	538,000	3,445,700	4,924,900
Development Charges	437,600	434,500	287,500	1,492,600	2,652,200
Financing Total	658,300	1,155,000	825,500	4,938,300	7,577,100

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Recreation, Facilities and Mechanical Services **ID :** 30PA2601
Asset Category : Fleet and Equipment Assets

Program Description

These vehicles and equipment are used to maintain or operate the various town-wide services offered by the department, including arena ice maintaining equipment, boat lifts and mechanical services for all town property and facilities.

Projects listed in this category signify the end of useful life-cycle replacements and are required to maintain the current level of service given the current population base. Other vehicles and equipment may be associated with addition of new staff, and are necessary to maintain the current level of service as the population grows.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71232601 AREN - Ice Resurfacers #7418852		107,100			107,100
71232602 AREN - Ice Resurfacers #7418853		107,100			107,100
71232603 AREN - Ice Resurfacers #7418854		107,100			107,100
71232604 AREN - Ice Resurfacers #7418855		107,100			107,100
71232605 AREN - Ice Resurfacers #7418856		107,100			107,100
71222601 CRC - Equipment	32,800	32,800	32,800	229,600	328,000
71262601 IPSC - 3 Ice Edgers				15,800	15,800
71262602 IPSC - Hockey & Lacrosse Nets				7,900	7,900
71242601 IPSC - Ride-on Floor Scrubber			26,250		26,250
71262603 MCK - Hockey / Lacrosse Nets & Frames				5,300	5,300
71212604 MCK - Ride-on Floor Scrubber		26,250			26,250
71292601 MCK - Ride-on Floor Scrubber				27,000	27,000
30222006 MECH - Van (Additional)	54,000				54,000
74278001 PWM - Ramp Ticket Machine				10,500	10,500
30262902 PWM - Tractor #TBD (prev #7289156)				46,000	46,000
74258001 PWM - Travel Lift Cables				9,000	9,000
74241801 PWM - Work Boat			21,000		21,000
74212201 PWM - Y20 Trailer		74,460			74,460
71222602 REC - Program Equipment	2,700	2,700	2,700	18,900	27,000
71288001 WSAC - Program Equipment				21,000	21,000
Expenditures Total	89,500	671,710	82,750	391,000	1,234,960
Financing					
Asset Management Reserves	35,500	61,750	61,750	371,500	530,500
Development Charges	54,000				54,000
Program Reserves		609,960	21,000	19,500	650,460

**2022 - 2031 Capital Budget and Forecast
Program Detail Sheet**

Name : Recreation, Facilities and Mechanical Services **ID :** 30PA2601
Asset Category : Fleet and Equipment Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Financing					
Financing Total	89,500	671,710	82,750	391,000	1,234,960

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Roads, Construction & Storm Water Services **ID :** 30PA2101
Asset Category : Fleet and Equipment Assets

Program Description

These vehicles and equipment are used for Roads winter maintenance, rural road maintenance and repairs, road inspections, street sweeping. Construction includes asphalt repairs culvert replacement and Storm Water Management for culverts and ditches, storm ponds repairs and clearing of surrounding areas and catch basin cleaning.

Projects listed in this category signify the end of useful life-cycle replacements and are required to maintain the current level of service given the current population base. Other vehicles and equipment may be associated with addition of new staff, and are necessary to maintain the current level of service as the population grows.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30222102 RDSR - 1 Ton Truck with Dump (additional)		80,500			80,500
30252105 RDSR - 1 Ton Truck with Dump (additional)				80,500	80,500
30262101 RDSR - 1 ton Crew Cab Truck #3317842				80,500	80,500
30238803 RDSR - 3/4 Ton 4WD Truck #3313658		64,500			64,500
30292104 RDSR - 3/4 Ton Pickup Truck with Dump				80,500	80,500
30272105 RDSR - 4x4 Truck with Plow (additional)				64,500	64,500
30242109 RDSR - Boom Mower #3314713			268,000		268,000
30292106 RDSR - Chipper #TBD (prev #3311550)				126,000	126,000
30238802 RDSR - Extended Cab Truck #3313659		80,500			80,500
30292105 RDSR - Front End Loader # TBD (prev #3309520)				322,000	322,000
30272106 RDSR - Front End Loader #3315747				322,000	322,000
30312102 RDSR - Front End Loader #TBD (prev Grader				420,000	420,000
30250401 RDSR - Front End Loader (additional)				322,000	322,000
30272104 RDSR - Gradall #3308459				530,000	530,000
30252102 RDSR - Hook Lift with 3 bodies (additional)				193,000	193,000
30302106 RDSR - Patcher Trailer #TBD (prev #3310549)				86,000	86,000
30248705 RDSR - Single Axle Dump / Plow & Wing #3314714		268,000			268,000
30248706 RDSR - Single Axle Dump / Plow & Wing #3314715		268,000			268,000
30248707 RDSR - Single Axle Dump / Plow & Wing #3314716		268,000			268,000
30292102 RDSR - Single Axle Dump Truck (additional)				268,000	268,000
30292103 RDSR - Single Axle Dump Truck (additional)				268,000	268,000
30248703 RDSR - Tandem Axle Dump / Plow & Wing		322,000			322,000
30248704 RDSR - Tandem Axle Dump / Plow & Wing		322,000			322,000
30232102 RDSR - Tandem Dump #3312632	322,000				322,000
30232103 RDSR - Tandem Dump #3312633	322,000				322,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Roads, Construction & Storm Water Services **ID :** 30PA2101
Asset Category : Fleet and Equipment Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30258702 RDSR - Tandem Dump c/w Plow & Wing 3315743			322,000		322,000
30258703 RDSR - Tandem Dump c/w Plow & Wing 3315744			322,000		322,000
30242106 RDSR - Tandem Dump with Plow, Wing and Sander			322,000		322,000
30298701 RDSR - Tandem Dump with Plow, Wing and Sander				322,000	322,000
30312103 RDSR - Tractor #TBD (prev #3399181)				157,500	157,500
30252107 RDSR - Trailer Mount Arrow Board #3010551				11,000	11,000
30252108 RDSR - Trailer Mount Arrow Board #3010552				11,000	11,000
30222109 RDSR - Vibratory Roller (additional)	50,000				50,000
30318701 RDSR - Water Truck / Flusher (additional)				246,750	246,750
30242110 RDSR - Wobble Wheel Compactor #TDB (prev			61,200		61,200
30282102 RDSU - 1 Ton Dump Truck #3419931				80,500	80,500
30312104 RDSU - 1 Ton Dump Truck #TBD (prev #3411630)				100,000	100,000
30212101 RDSU - 1 Ton Truck with Dump (additional)		80,500			80,500
30252103 RDSU - 1 Ton Truck with Dump (additional)				80,500	80,500
30222101 RDSU - 2 Ton Crane Truck (additional)		129,000			129,000
30242103 RDSU - 2 Ton Dump Truck with Plow/Sander			96,500		96,500
30242703 RDSU - 2 Tonne Truck with Plow and Salter			94,500		94,500
30262102 RDSU - 2 ton Dump Truck #7019913				96,500	96,500
30312006 RDSU - 3/4 Ton Truck #TBD (prev #3411566)				70,000	70,000
30288701 RDSU - 4x4 Truck with Plow (additional)				64,500	64,500
30252109 RDSU - Aquacide Sprayer (additional)				27,500	27,500
30312105 RDSU - Cab / Chassis for Hot Patcher #TBD (prev				236,250	236,250
30238401 RDSU - Cube Van #3413639		118,000			118,000
30232902 RDSU - Debris Vacuum #3406414		77,500			77,500
30232903 RDSU - Debris Vacuum Unit #3406413		77,500			77,500
30292005 RDSU - Extended Cab Pickup Truck (additional)				46,000	46,000
30302201 RDSU - Heavy Float Tandem Trailer #3316805				16,100	16,100
30222104 RDSU - Hook Lift with 3 bodies (additional)		225,000			225,000
30281401 RDSU - Light Float Tandem Trailer #3413657				16,100	16,100
30242701 RDSU - Loader with Variable Wing			340,000		340,000
30232101 RDSU - Portable Vactor (additional)		129,000			129,000
30302102 RDSU - Sewer Cleaner #3419920				590,000	590,000
30242104 RDSU - Single Axle Dump Truck (additional)			268,000		268,000
30288702 RDSU - Single Axle Dump Truck (additional)				268,000	268,000
30272101 RDSU - Single Axle Dump Truck with Plow/Wing				268,000	268,000
30222108 RDSU - Single Axle Dump Truck	268,000				268,000
30242702 RDSU - Single Axle Dump Truck			262,500		262,500
30302105 RDSU - Skid Steer Loader #TBD (prev #3494117)				129,000	129,000
30292701 RDSU - Snow Melter (additional)				804,000	804,000
30242101 RDSU - Street Sweeper #3417809			353,500		353,500
30242102 RDSU - Street Sweeper #3417810			353,500		353,500
30252106 RDSU - Street Sweeper (additional)				353,500	353,500
30232202 RDSU - Trailer Mount Arrow Board #3408464		11,000			11,000
30202201 RDSU - Tri-Axle Trailer (additional)		16,100			16,100

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Roads, Construction & Storm Water Services **ID :** 30PA2101
Asset Category : Fleet and Equipment Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30302203 RDSU - Tri-Axle Trailer (additional)				16,100	16,100
30302101 RDSU - Utility Vehicle #TBD (prev #3406375)				21,500	21,500
30252101 RDSU - Water Truck / Flusher (additional)				268,000	268,000
30222901 ROAD - Small Equipment	9,100	9,100	9,100	63,700	91,000
30222005 STRM - 1/2 Ton Pickup Truck (additional)		46,000			46,000
30278705 STRM - 3/4 Ton Pickup Truck with Dump				80,500	80,500
30298801 STRM - 3/4 Ton Pickup Truck with Dump				80,500	80,500
30312007 STRM - 3/4 Ton Truck #TBD (prev #3912647)				70,000	70,000
30292101 STRM - Catch Basin Cleaner (additional)				590,000	590,000
30222103 STRM - Crane Truck 5 Ton (additional)		139,500			139,500
30292201 STRM - Trailer with Water Pump (additional)				16,100	16,100
30302202 STRM - Trailer with Water Pump (additional)				16,100	16,100
30302107 TRAF - Dump Truck with Crane #TBD (prev				129,000	129,000
Expenditures Total	971,100	2,731,700	3,072,800	8,509,200	15,284,800
Financing					
Asset Management Reserves	653,100	1,886,100	1,785,800	3,952,650	8,277,650
Development Charges	318,000	845,600	1,287,000	4,556,550	7,007,150
Financing Total	971,100	2,731,700	3,072,800	8,509,200	15,284,800

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Traffic Services Fleet and Equipment

ID : 30PA2102

Asset Category : Fleet and Equipment Assets

Program Description

Traffic Services vehicles and equipment are used for road and sidewalk maintenance, line painting, maintaining guard rails, traffic signs, road patrol, fence repairs and providing safe and hazard free roads and sidewalks for the public.

Projects listed in this category signify the end of useful life-cycle replacements and are required to maintain the current level of service given the current population base. Other vehicles and equipment may be associated with addition of new staff, and are necessary to maintain the current level of service as the population grows.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
35228004 Data Collection (RMB, Radar, Counters, etc.)	7,500	5,000	5,000	520,000	537,500
35228003 Data Collection - Radar Message Boards and	105,000	65,000	65,000	170,000	405,000
30282006 TRAF - 1 Ton Truck #3019912				80,500	80,500
30302103 TRAF - 2 Ton Crane Truck (additional)				129,000	129,000
30248809 TRAF - 2 Ton Truck with Crane #3014712	96,500				96,500
30228803 TRAF - 2 Ton Truck with Crane #3412640	96,500				96,500
30248805 TRAF - 3/4 Ton Truck #3014710			64,500		64,500
30251402 TRAF - Portable Traffic Signs (additional)				11,000	11,000
30262901 TRAF - Portable Traffic Signs (additional)				49,500	49,500
30311401 TRAF - Portable Traffic Signs (additional)				10,500	10,500
30302104 TRAF - Portable Vactor (additional)				129,000	129,000
30312901 TRAF - Portable Vacuum #TBD (prev #3010531)				129,000	129,000
30252702 TRAF - Sidewalk Plow #3015093				182,500	182,500
30252703 TRAF - Sidewalk Plow #3015094				182,500	182,500
30241405 TRAF - Sidewalk Plow #3015095			182,500		182,500
30241406 TRAF - Sidewalk Plow #3015096			182,500		182,500
30241402 TRAF - Sidewalk Plow #3015097			182,500		182,500
30282704 TRAF - Sidewalk Plow #TBD (prev #3011611)				64,500	64,500
30282705 TRAF - Sidewalk Plow #TBD (prev #3011612)				64,500	64,500
30282706 TRAF - Sidewalk Plow #TBD (prev #3011613)				64,500	64,500
30282702 TRAF - Sidewalk Plow #TBD (prev #3012650)				64,500	64,500
30282703 TRAF - Sidewalk Plow #TBD (prev #3012651)				64,500	64,500
30312701 TRAF - Sidewalk Plow and Sander #TBD (prev				64,500	64,500
30252701 TRAF - Sidewalk Plow and Sander (additional)				182,500	182,500
30281403 TRAF - Sidewalk Plow and Sander (additional)				182,500	182,500

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Traffic Services Fleet and Equipment **ID :** 30PA2102
Asset Category : Fleet and Equipment Assets

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30281404 TRAF - Sidewalk Plow and Sander (additional)				182,500	182,500
30302701 TRAF - Sidewalk Plow and Sander (additional)				64,500	64,500
30302403 TRAF - Trackless Side and Rear Mower (additional)				64,500	64,500
30282701 TRAF - Trackless Sidewalk Plow #3019910				204,000	204,000
30312702 TRAF - Trackless Snow Plow #TBD (prev				204,000	204,000
30232201 TRAF - Trailer Mount Arrow Board #3008463		11,000			11,000
30312001 TRAF - Truck - Van Body #TBD (prev #3011546)				108,000	108,000
30238804 TRAF - Utility Truck #3014717		96,500			96,500
Expenditures Total	305,500	177,500	682,000	3,173,000	4,338,000
Financing					
Asset Management Reserves	200,500	112,500	617,000	1,997,500	2,927,500
Growth Reserve Fund	31,500	19,500	19,500	51,000	121,500
Development Charges	73,500	45,500	45,500	1,124,500	1,289,000
Financing Total	305,500	177,500	682,000	3,173,000	4,338,000

2022 - 2031 Capital Budget and Forecast
Program Detail Sheet

Name : Waste Management Services Fleet and
Asset Category : Fleet and Equipment Assets

ID : 30PA2501

Program Description

Waste Management Services vehicles are utilized in curbside collection of organics, yard waste, waste, and special collections.

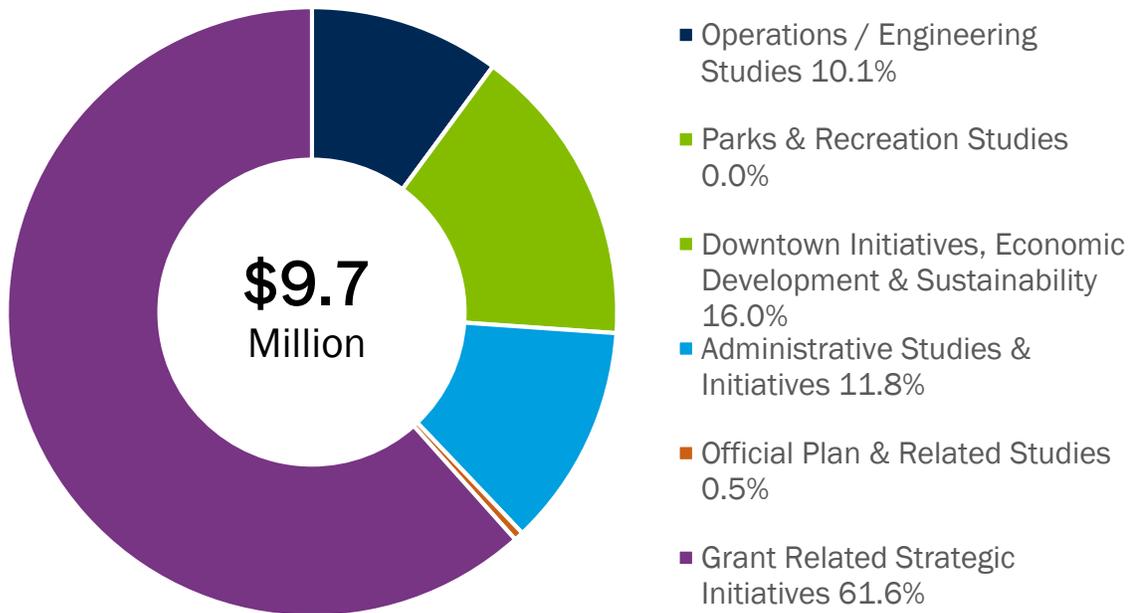
The capital projects identified below signify the end of useful life-cycle replacements and are required to maintain current level of service given the current population base. Other vehicles and equipment may be associated with addition of new staff, and are necessary to maintain the current level of service as the population grows.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
30242502 Garbage Packer - Organics/Waste Side Loader			343,000		343,000
30292501 Garbage Packer - Organics/Waste Side Loader				343,000	343,000
30292502 Garbage Packer - Organics/Waste Side Loader				343,000	343,000
30242501 Garbage Packer - Rear Loader (additional)			311,000		311,000
30308601 Garbage Packer - Yard Waste Side Loader				343,000	343,000
30292504 WAST - 1 Ton Truck #TBD (prev #3109473)				65,000	65,000
30302501 WAST - Garbage Packer - Rear Loader (additional)				311,000	311,000
30272501 WAST - Hook Lift Truck #3118850				225,000	225,000
30282103 WAST - Hook Lift				225,000	225,000
30232506 WAST - Rear Loader #3118875		311,000		311,000	622,000
30282501 WAST - Rear Loader #TBD (prev #3115728)				260,000	260,000
30232502 WAST - Side Loader #3119923		343,000		343,000	686,000
30232503 WAST - Side Loader #3119924		343,000		343,000	686,000
30232504 WAST - Side Loader #3119925		343,000		343,000	686,000
30232501 WAST - Side Loader #3119926		343,000		343,000	686,000
30262501 WAST - Side Loader #TBD (prev #3116770)				686,000	686,000
30242503 WAST - Side Loader #TBD formerly 3114719				686,000	686,000
30222503 WAST - Two Stream Side Loader #3117836	343,000			343,000	686,000
30222504 WAST - Two Stream Side Loader #3117837	343,000			343,000	686,000
30222505 WAST - Two Stream Side Loader #3117838	343,000			343,000	686,000
30232505 WAST - Two Stream Side Loader #3119927		343,000		343,000	686,000
30262503 WAST - Two Stream Side Loader #TBD (prev				686,000	686,000
30262502 WAST - Two Stream Side Loader #TBD (prev				686,000	686,000
30242504 WAST - Two Stream Side Loader #TBD formerly				686,000	686,000
Expenditures Total	1,029,000	2,026,000	654,000	8,600,000	12,309,000

Studies, Strategic Initiatives and Community Enhancements

2022 Total Capital Budget Investment

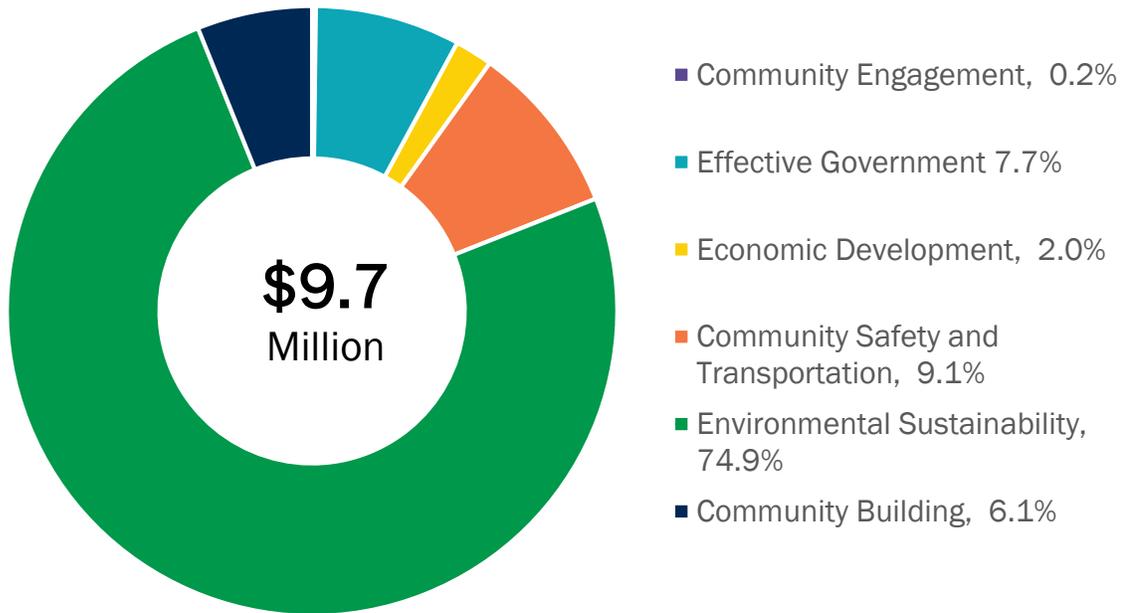


Capital Budget Funding: 4% Other Reserves, 13% Development Charges and 5% Tax Based Reserves, 8% One Time Reserves, 70% Grants and other External Contributions
Capital Budget Allocation: 16% Growth Related Projects, 83% Strategic Initiatives / Community Enhancements, 1% Asset Management

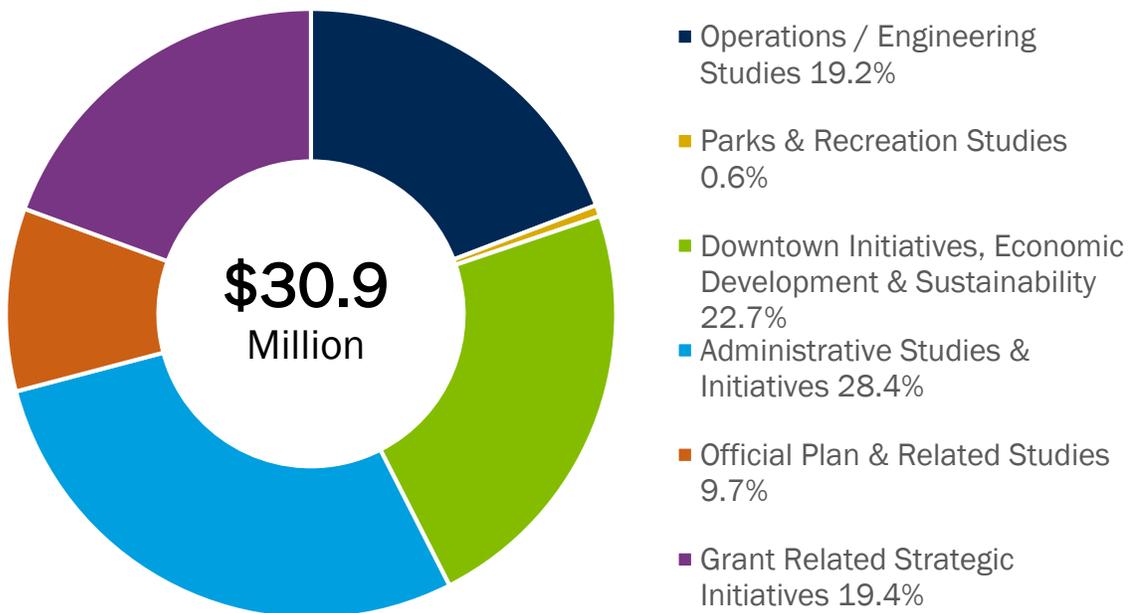
2022 Key Budget Highlights

- \$6.0 million – McKinney Green Municipal Buildings Retrofit Initiative (Grant Dependent)
- \$1.3 million in Sustainability Initiatives.
- \$0.7 million for the Transportation Master Plan and related studies
- \$0.2 million for the Centralized Customer Service Strategy Implementation
- \$0.2 million for contribution commitments to Durham College and Grandview.
- \$0.2 million for the Downtown improvement program

2022 Business Plan Themes

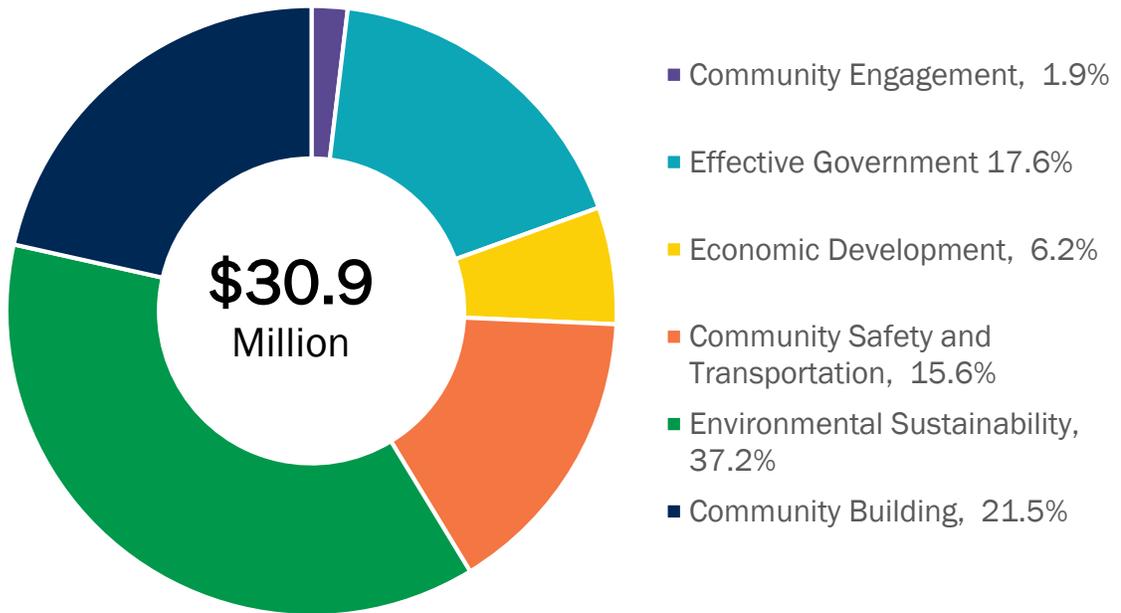


2022-2031 Capital Plan Forecast



Capital Plan Funding: 37% Development Charges, 6% Other Reserves, 20% Tax Based Reserves, 15% One Time Reserves and 22% Grants and other External Contributions
Capital Plan Allocation: 54% Growth Related Projects, 44% Strategic Initiatives / Community Enhancements, 2% Asset Management

2022-2031 Business Plan Themes



Growth Forecast Highlights (2022-2031)

- Various capital related projects the Town needs to undertake in order to effectively plan for the future. As outlined in the 2021 Development Charge Background Study this includes the official plan review, engineering studies and other corporate studies.

2022 – 2031 Capital Plan Forecast

Summary by Parent Project

Project (\$ in Thousands)	2022	2023	2024	2025 - 2031	Total
Administrative Studies and Initiatives	\$850	\$1,879	\$841	\$1,713	\$5,282
Corporate Communications Program	\$21	\$72	\$21	\$350	\$464
Downtown Improvement Program	\$230	\$677	\$245	\$318	\$1,472
Downtown Related Studies	\$0	\$155	\$103	\$0	\$258
Downtown Whitby CIP Maintenance & Improvement Grants	\$45	\$45	\$45	\$315	\$450
Financial Services Studies and Initiatives	\$319	\$269	\$619	\$2,230	\$3,435
Grant Dependent Initiatives	\$6,990	\$0	\$0	\$0	\$6,990
Parks, Parks Maintenance and Recreation Studies	\$0	\$0	\$0	\$155	\$155
Planning and Development Studies	\$52	\$264	\$200	\$2,472	\$2,987
Roads, Roads Related and Storm Water Studies	\$165	\$739	\$129	\$1,479	\$2,511
Sustainability Program	\$311	\$440	\$390	\$2,545	\$3,686
Transportation Master Plan and Related Studies	\$756	\$588	\$510	\$1,332	\$3,185
Total	\$9,738	\$5,126	\$3,102	\$12,907	\$30,873

Administrative Studies and Initiatives

Project	2022	2023	2024	2025 -2031	Total
Centralized Customer Service Strategy Implementation (10225503)	\$190,000	\$1,185,000	\$580,000	\$320,000	\$2,275,000
Contribution to Durham College (50197008)	\$200,000	\$200,000	\$0	\$0	\$400,000
Contribution to Grandview (50187501)	\$24,000	\$0	\$0	\$0	\$24,000
DAAP Review (83217001)	\$0	\$78,000	\$0	\$78,000	\$156,000
Economic Development Strategy Update (55257501)	\$0	\$0	\$0	\$100,000	\$100,000
Fire Master Plan (20267001)	\$0	\$0	\$0	\$128,750	\$128,750
GIS Master Plan (10227001)	\$0	\$50,000	\$0	\$100,000	\$150,000
HR Related Studies (50237001)	\$0	\$77,250	\$0	\$154,500	\$231,750
Informational Technology Master Plan (10247002)	\$0	\$0	\$175,000	\$425,000	\$600,000
Library Strategic Plan (90237002)	\$0	\$40,000	\$0	\$40,000	\$80,000
Prov. / Fed Mandated Asset Management Analysis, Expansion, Updates (30227103)	\$60,000	\$60,000	\$60,000	\$60,000	\$240,000
Service Delivery Model Review (90287002)	\$0	\$0	\$0	\$50,000	\$50,000

Project	2022	2023	2024	2025 -2031	Total
Sponsorship Opportunities, Inventory Asset Identification Study (55207003)	\$0	\$75,000	\$0	\$0	\$75,000
Strategic Plan Training & Implementation (50227002)	\$26,000	\$0	\$26,000	\$130,000	\$182,000
Union Job Evaluation Re-Design (Part-Time) (50227003)	\$150,000	\$0	\$0	\$0	\$150,000
Ward Boundary Review (51237001)	\$0	\$61,800	\$0	\$75,000	\$136,800
Whitby Strategic Plan & Goals Update (50237002)	\$0	\$51,500	\$0	\$51,500	\$103,000
Workforce Planning Study (50217001)	\$200,000	\$0	\$0	\$0	\$200,000
Sub-Total	\$850,000	\$1,878,550	\$841,000	\$1,712,750	\$5,282,300

Corporate Communications Program

Project	2022	2023	2024	2025 - 2031	Total
Community Survey (50227001)	\$0	\$51,500	\$0	\$206,000	\$257,500
Corporate Public Engagement Strategy and Tools (50227801)	\$20,600	\$20,600	\$20,600	\$144,200	\$206,000
Sub-Total	\$20,600	\$72,100	\$20,600	\$350,200	\$463,500

Downtown Improvement Program

Project	2022	2023	2024	2025 - 2031	Total
Celebration Square Placemaking (70220223)	\$0	\$132,000	\$0	\$0	\$132,000
Downtown Brooklin CIP Grants (55217402)	\$30,000	\$30,000	\$30,000	\$210,000	\$300,000
Downtown Placemaking (50227402)	\$85,000	\$0	\$0	\$0	\$85,000
Downtown Whitby Brock St. Streetscape Design Study (55217401)	\$100,000	\$0	\$0	\$0	\$100,000
Downtown Whitby Gateways and Brock St. Designs (55207401)	\$0	\$500,000	\$0	\$0	\$500,000
Downtown Whitby Gateways and Brock St. Implementation (55227401)	\$0	\$0	\$200,000	\$0	\$200,000
Sidewalk Patio Boardwalk (55227403)	\$15,450	\$15,450	\$15,450	\$108,150	\$154,500
Sub-Total	\$230,450	\$677,450	\$245,450	\$318,150	\$1,471,500

Downtown Related Studies

Project	2022	2023	2024	2025 - 2031	Total
Brooklin HCD Plan and Guidelines Update (81227401)	\$0	\$51,500	\$0	\$0	\$51,500
Downtown Whitby Four Corners HCD Plan and Guidelines (81247401)	\$0	\$0	\$103,000	\$0	\$103,000
Downtown Whitby Perry's Plan HCD Plan and Guidelines (81217401)	\$0	\$103,000	\$0	\$0	\$103,000
Sub-Total	\$0	\$154,500	\$103,000	\$0	\$257,500

Downtown Whitby CIP Maintenance & Improvement Grants

Project	2022	2023	2024	2025 - 2031	Total
Downtown Whitby CIP Maintenance & Improvement Grants (55227405)	\$45,000	\$45,000	\$45,000	\$315,000	\$450,000
Sub-Total	\$45,000	\$45,000	\$45,000	\$315,000	\$450,000

Financial Services Studies and Initiatives

Project	2022	2023	2024	2025 -2031	Total
Community Benefits Charge (CBC) Study (13247001)	\$0	\$0	\$100,000	\$0	\$100,000
DC Study Prep - Facility Replacement Cost Analysis (13227001)	\$0	\$50,000	\$0	\$100,000	\$150,000
Development Related Administrative Overhead (13217003)	\$208,000	\$208,000	\$208,000	\$1,456,000	\$2,080,000
Growth Plan - DC Study, Long Range Financial Plan (13237001)	\$0	\$0	\$300,000	\$600,000	\$900,000
Long Range Financial Plan Model Annual Update (13227002)	\$10,500	\$10,500	\$10,500	\$73,500	\$105,000
PSAB Standards ARO and FI Consulting (13227003)	\$100,000	\$0	\$0	\$0	\$100,000
Sub-Total	\$318,500	\$268,500	\$618,500	\$2,229,500	\$3,435,000

Grant Dependant Initiatives

Project	2022	2023	2024	2025 - 2031	Total
EV Charging Stations - Round 3 grant funding (55227608)	\$300,100	\$0	\$0	\$0	\$300,100
MCK - Green Municipal Buildings Retrofit Initiative grant funding (71221034)	\$6,000,000	\$0	\$0	\$0	\$6,000,000
Special Events Assets (NEW) grant funding (55227001)	\$40,000	\$0	\$0	\$0	\$40,000
Whitby Green Standard Demo Project grant funding (55227605)	\$650,000	\$0	\$0	\$0	\$650,000
Sub-Total	\$6,990,100	\$0	\$0	\$0	\$6,990,100

Note: Grant dependant initiatives will only proceed if grant funding is received.

Parks, Parks Maintenance and Recreation Studies

Project	2022	2023	2024	2025 - 2031	Total
Preliminary Site Assessment Charles St (74257301)	\$0	\$0	\$0	\$154,500	\$154,500
Sub-Total	\$0	\$0	\$0	\$154,500	\$154,500

Planning and Development Studies

Project	2022	2023	2024	2025 -2031	Total
Official Plan (Major Review) (81287201)	\$0	\$0	\$0	\$2,060,000	\$2,060,000
Official Plan (Minor Review) (81227201)	\$51,500	\$263,500	\$200,000	\$0	\$515,000
Zoning By-Law Update (81297201)	\$0	\$0	\$0	\$412,000	\$412,000
Sub-Total	\$51,500	\$263,500	\$200,000	\$2,472,000	\$2,987,000

Roads, Roads Related and Storm Water Studies

Project	2022	2023	2024	2025 -2031	Total
Automated Speed Enforcement (ASE) Consideration/Review (35207101)	\$0	\$100,000	\$0	\$0	\$100,000
Bike Parking Design Guidelines (40227103)	\$0	\$5,000	\$0	\$0	\$5,000
Fleet Strategic Master Plan Update (30277101)	\$0	\$0	\$0	\$75,000	\$75,000
Lynde Creek Study Update (40297102)	\$0	\$0	\$0	\$267,800	\$267,800
Municipal Engineering Growth Studies/Design Reviews (40227104)	\$128,750	\$128,750	\$128,750	\$901,250	\$1,287,500
Municipal Parking Lot Design (35237102)	\$0	\$150,000	\$0	\$0	\$150,000
Route Planning Design (40237101)	\$0	\$10,000	\$0	\$0	\$10,000
Salt Management Plan (30227104)	\$36,000	\$0	\$0	\$16,000	\$52,000
Storm Water Management Facility Needs Study (30237101)	\$0	\$72,100	\$0	\$72,100	\$144,200
Streetlight Strategy (30257101)	\$0	\$0	\$0	\$30,900	\$30,900
Storm Water Quality and Erosion Control Enhancement Study (40297101)	\$0	\$0	\$0	\$115,500	\$115,500
Storm Water Management Utility Study (40227102)	\$0	\$273,000	\$0	\$0	\$273,000
Sub-Total	\$164,750	\$738,850	\$128,750	\$1,478,550	\$2,510,900

Sustainability Program

Project	2022	2023	2024	2025 -2031	Total
Biodiversity Climate Response Plan (55257602)	\$0	\$0	\$0	\$180,000	\$180,000
Climate Change Plan Phase 1 & 2 and Implementation (55227604)	\$30,000	\$110,000	\$70,000	\$490,000	\$700,000
Climate Change Plan Update (55267601)	\$0	\$0	\$0	\$300,000	\$300,000
Community Sustainability Plan (55267603)	\$0	\$0	\$0	\$250,000	\$250,000
Community Sustainability Plan Update (55227602)	\$0	\$60,000	\$0	\$0	\$60,000
Corporate Waste Plan (55247602)	\$0	\$100,000	\$0	\$70,000	\$170,000
Corporate Water Efficiency Study (55307602)	\$0	\$0	\$0	\$75,000	\$75,000
DCEP Implementation - programs, studies, infrastructure (55217602)	\$70,000	\$70,000	\$70,000	\$490,000	\$700,000
Durham Climate Change Adaptation Plan (DCCAP) (55217604)	\$50,000	\$50,000	\$50,000	\$350,000	\$500,000
Energy Conservation Demand Management Plan Update (55237601)	\$0	\$0	\$100,000	\$100,000	\$200,000
EV Joint Venture – charging stations (55248001)	\$0	\$0	\$100,000	\$100,000	\$200,000
Renewable Energy Study (55307601)	\$0	\$0	\$0	\$90,000	\$90,000

Project	2022	2023	2024	2025 -2031	Total
Sustainable Development Guidelines Update (55237602)	\$0	\$50,000	\$0	\$50,000	\$100,000
Zero Carbon Whitby Costing Study grant funding (55227607)	\$161,000	\$0	\$0	\$0	\$161,000
Sub-Total	\$311,000	\$440,000	\$390,000	\$2,545,000	\$3,686,000

Transportation Master Plan and Related Studies

Project	2022	2023	2024	2025 -2031	Total
Active Transportation Plan (35237101)	\$0	\$0	\$100,000	\$100,000	\$200,000
Design Initiatives Study (35227101)	\$50,000	\$50,000	\$0	\$0	\$100,000
Traffic & Transportation Study (35227103)	\$206,000	\$206,000	\$103,000	\$721,000	\$1,236,000
Traffic Operations Study (40227101)	\$0	\$51,500	\$51,500	\$0	\$103,000
Transportation Master Plan Study Update (35227104)	\$500,000	\$180,250	\$180,250	\$360,500	\$1,221,000
Zones and Corridor Studies / Designs (35227105)	\$0	\$100,000	\$75,000	\$150,000	\$325,000
Sub-Total	\$756,000	\$587,750	\$509,750	\$1,331,500	\$3,185,000

2022 Capital Project Details (alphabetic order)

Centralized Customer Service Strategy Implementation – Decision Item

Capital Project #: 10225503

Parent ID: Administrative Studies and Initiatives

Lead Department: Office of the Town Clerk

Supporting Department(s): Organizational Effectiveness (Technology and Innovation Services)

Project Details:

Description: Following the delivery of the Customer Service Strategy in June 2021, in 2022 the focus will be on exploring partnerships with the Region's 311/MyDurham project, in addition to continuing to review and implement the Strategy's recommendations, including identification of opportunities that support the eventual creation of ServiceWhitby and implementation of a Customer Relationship Management (CRM) software. 2022 capital funding will be used to ensure that the Town's phone system is integrated with the Regional 311 service and the 311 knowledgebase populated to ensure the seamless transfer of calls between the Town and Region.

Is this project legislated? No

Is another project foundational to precede this project occurring? No

What is the project duration? 5+ years

Are there any potential future budgetary impacts? Yes, with cost refinement for implementation of ServiceWhitby and CRM to occur as more detailed implementation plans are developed and following further discussion on partnership opportunities with the Region of Durham.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Growth Reserve Fund	\$190,000	\$2,085,000	\$2,275,000

Climate Change Master Plan – Phase 1 & 2 and Implementation

Capital Project #: 55227604

Parent ID: Sustainability Program

Lead Department: Strategic Initiatives

Supporting Department(s): All

Project Details:

Description: The Town will be finalizing Whitby’s Climate Change Master Plan which will provide a framework to address climate change adaptation and mitigation. In Q2 2022, Phase 1: Climate Change Adaptation Plan will be completed. Phase 2: Climate Change Mitigation Plan will be initiated in 2022 and will focus on greenhouse gas emission reduction. This work will include the development of a community wide greenhouse gas inventory and a framework to support Whitby’s transition to a zero carbon community. Implementation activities will begin in mid-2022.

Is this project legislated? This project supports requirements outlined in O. Reg. 588/17: Asset Management Planning for municipal infrastructure.

Is another project foundational to precede this project occurring? Yes

What is the project duration? Ongoing

Are there any potential future budgetary impacts? Yes

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
One-Time Reserve Fund	\$30,000	\$670,000	\$700,000

Contribution to Durham College

Capital Project #: 50197008

Parent ID: Administrative Studies and Initiatives

Lead Department: Financial 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 2022 budget request represents the 4th 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	2022 Budget	2023-2031 Forecast	Total
One-Time Reserve Fund	\$200,000	\$200,000	\$400,000

Contribution to Grandview

Capital Project #: 50187501

Parent ID: Administrative Studies and Initiatives

Lead Department: Financial 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 2022 budget request represents the 5th 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	2022 Budget	2023-2031 Forecast	Total
One-Time Reserve Fund	\$24,000	\$0	\$24,000

Corporate Public Engagement Strategy and Tools

Capital Project #: 50227801

Parent ID: Corporate Communications

Lead Department: Corporate Communications

Supporting Department(s): N/A

Project Details: Develop detailed action plan, toolkits and training to support implementation of the Community Engagement Strategy.

Description: The Town of Whitby is committed to meaningful community engagement. It is an important tool in the municipal decision-making process. It provides opportunities for community members to contribute to the public decision-making processes – informing and educating communities on policy issues that impact their everyday lives. The Town’s community engagement framework goals are to be consistent and effective in its engagement; to make engagement easy and inclusive; and, to invest in its engagement efforts.

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? Digital engagement platforms

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
One-Time Reserve Fund	\$20,600	\$185,400	\$206,000

Durham Community Energy Plan (DCEP) Implementation (Programs, Studies, Infrastructure)

Capital Project #: 55217602

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: The Durham Community Energy Plan (DCEP) was endorsed by Council in 2019, The DCEP identified the actions needed in order to respond to the Town's declaration of Climate Change as an Emergency and identifies the actions needed to be implemented in order for the Town of Whitby and the broader Durham Region to be successful in reducing Greenhouse Gas Emissions by 80% by 2050.

The implementation of the plan is in partnership with local municipalities, local utility providers and the Region of Durham for the implementation of the following six programs:

- Durham Green Standard: Enhanced energy performance for new buildings
- Durham Deep Retrofit Program: Transforming existing buildings
- Renewable Energy Co-operative: Stimulating Local Renewable Energy Projects
- Electric Vehicle Joint Venture: Happy Motoring!
- Education and Outreach Program: Engaging the Community
- Co-ordinating Land-use Policies: Sustainable Growth

In 2022, efforts will be focused on:

- A Whitby-wide District Energy Feasibility study, to identify and scope potential district energy opportunities across the community including key locations such as Port Whitby and the proposed Hospital location.
- Launch and expansion of the Durham Greener Homes Program. Led by the Region of Durham, this home energy retrofit program will provide funding to residents to reduce energy consumption in their homes. Whitby will be supporting the program by exploring expansion opportunities into the commercial sector.

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	2022 Budget	2023-2031 Forecast	Total
One-Time Reserve Fund	\$70,000	\$630,000	\$700,000

Design Initiatives Study- Transportation Master Plan

Capital Project #: 35227101

Parent ID: Transportation Master Plan Study Update

Lead Department: Public Works (Engineering)

Supporting Department(s): N/A

Project Details:

Description: As a component of the Transportation Master Plan, the Design Initiatives Study will consider design components to support a Complete Streets environment.

Is this project legislated? The Design Initiatives Study is not legislated.

Is another project foundational to precede this project occurring? The Design Initiatives Study may be triggered by other studies or projects but there are no projects that are required to proceed this study.

What is the duration of the project? The Design Initiatives Study is anticipated to be 0-3 years in duration.

Are there any potential future budgetary impacts? Future budgetary impacts may be identified through the completion of the Design Initiatives Study.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Growth Reserve Fund	\$10,000	\$10,000	\$20,000
Development Charges	\$40,000	\$40,000	\$80,000
Total	\$50,000	\$50,000	\$100,000

Development Related Administrative Overhead

Capital Project #: 13217003

Parent ID: Financial Services Studies and Initiatives

Lead Department: Financial Services

Supporting Department(s):

Project Details:

Description: As identified in the 2021 Development Charge Background Study this project is for development related administrative overhead that directly relates to the development portfolio and growth related capital projects.

Is this project legislated? N/A

Is another project foundational to precede this project occurring? N/A

What is the project duration? Ongoing

Are there any potential future budgetary impacts? This project contributes to the philosophy of growth paying for growth to the permitted legislated level, thereby reducing the tax based impact.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Development Charges	\$208,000	\$1,872,000	\$2,080,000

Downtown Brooklin Community Improvement Plan Grants

Capital Project #: 55217402

Parent ID: Downtown Improvement Program

Lead Department: Strategic Initiatives

Supporting Department(s): Financial Services

Project Details:

Description: The Downtown Brooklin Community Improvement Plan (CIP) provides funding for commercial properties located in historic Downtown Brooklin to support façade and sign improvements. The program also offers a design grant for façade improvement projects to support design needs (i.e. architectural, landscape etc.).

Is this project legislated? Yes

Is another project foundational to precede this project occurring? No

What is the project duration? Ongoing

Are there any potential future budgetary impacts? No

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
One Time Reserve Fund	\$30,000	\$240,000	\$300,000

Downtown Placemaking – Decision Item #29

Capital Project #: 55227402

Parent ID: Downtown Improvement Program

Lead Department: Strategic Initiatives

Supporting Department(s): Public Works, Financial Services, Planning and Development

Project Details:

Description: This project is two fold: Downtown Whitby placemaking enhancements to an existing outdoor public space at Dundas and Byron Streets to add planters, checkerboard/chess table, additional seating and a stage area to support public performances and musicians. The second project is the closure of Roebuck Street in Downtown Brooklin to extend Grass Park for the summer months by adding street furniture (picnic tables, Adirondack Chairs) and activating the space through cultural pop-ups that will in turn support the local economy and provide additional resting areas in the heart of Downtown Brooklin.

Is this project legislated? No

Is another project foundational to precede this project occurring? No

What is the project duration? Dundas/Bryon (3 years), Roebuck Street (Pilot for July/August 2022)

Are there any potential future budgetary impacts? Yes

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Grants*	\$35,000	\$0	\$35,000
One-Time Reserve Fund	\$50,000	\$0	\$50,000
Total	\$85,000	\$0	\$85,000

*Note a grant has been applied for, however if the grant application is not approved the project will proceed and an increased draw from the One Time Reserve Fund will be required.

Downtown Whitby Brock St. Streetscape Design Study

Capital Project #: 55217401

Parent ID: Downtown Improvement Program

Lead Department: Strategic Initiatives

Supporting Department(s): Financial Services, Public Works, Planning and Development

Project Details:

Description: This project stems from the Downtown Whitby Action Plan which identifies various action items to revitalize Downtown Whitby. The project will involve retaining a consultant to work with staff and the public to develop high level design plans for streetscape enhancements along Whitby’s historic spine - Brock Street from Highway 401 to the CP Railway. The goal of the project is to create a more welcoming and pedestrian friendly environment.

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	2022 Budget	2023-2031 Forecast	Total
Growth Reserve Fund	\$72,142	\$0	\$72,142
Development Charges	\$27,858	\$0	\$27,858
Total	\$100,000	\$0	\$100,000

Downtown Whitby Community Improvement (CIP) Maintenance & Improvement Grants

Capital Project #: 55227405

Parent ID: Downtown Improvement Program

Lead Department: Strategic Initiatives

Supporting Department(s): Financial Services, Public Works, Planning and Development

Project Details:

Description:

To encourage development and improvements in Downtown Whitby to provide support to potential future commercial/office opportunities and invest in the existing historic building stock through incentive programs including:

- Façade Improvement Grant
- Sign Grant
- Interior Heritage Building Grant
- Design Grant

Is this project legislated? Yes

Is another project foundational to precede this project occurring? No

What is the project duration? Annual

Are there any potential future budgetary impacts? No

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Façade Grant Reserve	\$45,000	\$405,000	\$450,000

Durham Climate Change Adaptation Programs

Capital Project #: 55217604

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: The Durham Community Climate Adaptation Plan was endorsed by Council in 2018; the Plan identifies a number of actions to help prepare our community for climate change and extreme weather. The plan identifies over 19 programs that will help to ensure the community remains resilient across a number of sectors including:

- Agriculture Sector
- Buildings Sector
- Electrical Sector
- Flooding Sector
- Food Security Sector
- Human Health Sector
- Natural Environment Sector
- Roads Sector

In 2022, the Town will be focusing on the following initiatives:

- Piloting a Sustainable Neighborhood Action Plan program (SNAP) to increase the resiliency of vulnerable neighbourhoods. This project will be co-funded by the Region of Durham and in partnership with the Town of Ajax and CLOCA.
- Launching the Rural Tree Planting program, which will include exploring partnerships with CLOCA and Forests Ontario.

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	2022 Budget	2022-2031 Forecast	Total
One-Time Reserve Fund	\$50,000	\$450,000	\$500,000

EV Charging Stations – Round 3 Grant Funding – Decision Item #30

Capital Project #: 55227608

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 Electric Vehicle (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 nine Town facility locations

This project will not move forward in 2022 if grant funding is not secured.

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	2022 Budget	2023-2031 Forecast	Total
Grants	\$150,000	\$0	\$150,000
One-Time Reserve Fund	\$150,100	\$0	\$150,100
Total	\$300,100	\$0	\$300,100

Long Range Financial Plan Annual Update

Capital Project #: 13227002

Parent ID: Financial Services Studies and Initiatives

Lead Department: Financial Planning

Supporting Department(s): All

Project Details:

Description: This project is the annual update of the Town’s Long Range Financial Plan Model. Annually, the Town updates the model to incorporate the approved budgetary information, the updated Municipal Asset Management Plan, the updated growth forecast and other approved master plans to calculate the combined financial costs to the Town. This provides the information to allow the municipality to prioritize its needs in a financially sustainable manner.

Is this project legislated? No

Is another project foundational to precede this project occurring? This model is updated based on the updated financial information from various Town studies, reports and analysis.

What is the project duration?

Are there any potential future budgetary impacts? This model is a tool that the municipality can use to analyze various financial scenarios, although there are no direct budgetary impacts, it does report on the scale of budgetary impacts that are driven by the inputs into the model.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Growth Reserve Fund	\$5,250	\$47,250	\$52,500
Development Charges	\$5,250	\$47,250	\$52,500
Total	\$10,500	\$94,500	\$105,000

McKinney Green Municipal Building Retrofit Initiative Grant Funding – Decision Item #31

Capital Project #:71221034

Parent ID: Grant Dependant Initiatives

Lead Department: Strategic Initiatives

Supporting Department(s): Community Services, Financial Services, Technical Information Services.

Project Details:

Description:

Zero Carbon Whitby constitutes Whitby's Corporate Climate Action Plan, which identified a corporate GHG reduction target of 100% by 2045. In order to meet this target, two to four municipal facilities will need to undergo a deep energy retrofit each year.

The McKinney Centre is a 9,700 square metre, sports arena complex close to West Whitby. This area is a major growth node with an estimated 26,000 more people anticipated to move to the neighbourhood in the next 5-10 years.

In 2020, the facility underwent an energy audit. Identifying equipment, which is either low efficiency or due for replacement. A deep energy retrofit will reduce GHG emissions up to 84%, energy consumption up to 64%, and provide an approximate annual operating savings of \$260,000. The proposed project is to implement the following energy saving components:

- Mechanical and equipment upgrades including rooftop units, variable speed drives on fans, heat recovery systems, intake air dampers, high efficiency boilers and pumps.
- Envelope enhancements including roof replacements, air tightening and window upgrades.
- Lighting upgrades.
- Optimization of evaporators, compressors and condensers.
- Installation of water conservation measures.
- Renewable energy including geothermal and a photovoltaic power system.
- Increase of natural cover throughout the site.
- Building monitoring and recommissioning.

This project will not move forward in 2022 if grant funding is not secured.

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? Estimated annual operating savings of \$258,799

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Grants	\$6,000,000	\$0	\$6,000,000

Municipal Engineering Growth Studies / Design Reviews

Capital Project #: 40227104

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	2022 Budget	2023-2031 Forecast	Total
Development Charges	\$128,750	\$1,158,750	\$1,287,500

Official Plan (Minor Review)

Capital Project #: 81227201

Parent ID: Planning and Development Studies

Lead Department: Planning and Development

Supporting Department(s): All

Project Details:

Description: 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, and in particular as it relates to conformity with Envision Durham Regional Official Plan Amendment (ROPA). 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.

Is this project legislated? Yes

Is another project foundational to precede this project occurring? Region of Durham’s Envision Durham ROPA

What is the project duration? 2022-2024

Are there any potential future budgetary impacts? Yes

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Growth Reserve Fund	\$10,300	\$92,700	\$103,000
Development Charges	\$41,200	\$370,800	\$412,000
Total	\$51,500	\$463,500	\$515,000

Provincial / Federal Mandated Asset Management Analysis, Expansion and Updates

Capital Project #: 30227103

Parent ID: Administrative Studies and Initiatives

Lead Department: Public Works

Supporting Department(s): Financial 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	2022 Budget	2023-2031 Forecast	Total
Asset Management	\$60,000	\$180,000	\$240,000

PSAB Standards ARO and FI Consulting

Capital Project #: 13227003

Parent ID: Financial Services Studies and Initiatives

Lead Department: Financial Services

Supporting Department(s): All

Project Details:

Description: PSAB 3280 Asset Retirement Obligations and PSAS 3450 Financial Instruments both come into effect for fiscal year beginning on or after April 1, 2022, the Town will need to adopt the standards in full for 2023 year-end financial statements.

Town of Whitby has to collect and review, with the assistance of department experts, tangible capital assets to determine if there are legal obligations associated with the retirement of these assets at the end of their useful life, and record the asset retirement obligation liability accordingly. Consulting will be required to help identify the assets in scope and to provide the cost estimates for the obligations. A similar process is required for financial instruments to ensure there is a complete repository of Town agreements. This will help identify and value any financial instruments within our agreements, which will need to be recorded and monitored.

This is required to ensure accurate reporting of Town of Whitby financial statements and compliance with Public Sector Accounting Standards.

Is this project legislated? PSAB 3280 Asset Retirement Obligations and PSAS 3450 Financial Instruments.

Is another project foundational to precede this project occurring? N/A

What is the project duration? Completed in 2022 with ongoing financial reporting requirements.

Are there any potential future budgetary impacts? There may be future budgetary impacts dependent on the Town's acquisition of assets or future financial contracts, or if there are changes to legislative or regulatory requirements. As part of the ongoing monitoring of this project, updated consultant reports may be needed if events arise impacting the initial cost estimates.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Corporate Development Reserve	\$100,000	\$0	\$100,000

Salt Management Plan

Capital Project #: 30227104

Parent ID: Roads, Road Related and Storm Water Studies

Lead Department: PW (Operations)

Supporting Department(s):

Project Details:

Description: A Salt Management Plan provides the means through which an organization commits to implementing salt best management practices as it fulfills its obligation to provide safe, efficient and cost-effective transportation systems. The Town of Whitby continues to optimize the salt use and provide the public with the safe and efficient transportation systems, while minimizing effects on the environment.

Is this project legislated? Yes

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	2022 Budget	2023-2031 Forecast	Total
Growth Reserve Fund	\$7,200	\$3,200	\$10,400
Development Charges	\$28,800	\$12,800	\$41,600
Total	\$36,000	\$16,000	\$52,000

Sidewalk Patio Boardwalk

Capital Project #: 55227403

Parent ID: Downtown Improvement Program

Lead Department: Strategic Initiatives

Supporting Department(s): Public Works

Project Details:

Description: This project is a continuation from the past few years to provide sidewalk patios in Downtown Whitby/Brooklin to support local businesses and provide additional opportunities to enhance streetscapes for residents and visitors.

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? No

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Asset Management	\$15,450	\$139,050	\$154,500

Special Events Assets – Grant Funding Decision Item #32

Capital Project #: 55227001

Parent ID: Grant Dependant Initiatives

Lead Department: Strategic Initiatives

Supporting Department(s): Operations

Project Details:

Description: The Town is committed to delivering quality events and programming for the community and visitors. The return of in-person events in 2022 and the implementation of the Special Events Strategy will require investments in core event assets such as, larger light installations, signage, rebranding existing assets, and PPE. The creation of better accessibility and way-finding will be added as a service level increase while also investigating enhancements to signature events. Potential grant opportunities to fund event asset costs will be actively pursued.

This project will not move forward in 2022 if grant funding is not secured.

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	2022 Budget	2023-2031 Forecast	Total
Grants	\$40,000	\$0	\$40,000

Strategic Plan Training & Implementation

Capital Project #: 50227002

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	2022 Budget	2023-2031 Forecast	Total
Corporate Development Reserve	\$26,000	\$156,000	\$182,000

Traffic and Transportation Study

Capital Project #: 35227103

Parent ID: Roads, Roads Related and Storm Water Studies

Lead Department: Public Works (Engineering)

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	2022 Budget	2023-2031 Forecast	Total
Development Charges	\$206,000	\$1,030,000	\$1,236,000

Transportation Master Plan Study Update

Capital Project #: 35227104

Parent ID: Transportation Master Plan and Related Studies

Lead Department: Public Works (Engineering)

Supporting Department(s): Planning and Development

Project Details:

Description: The current Town of Whitby Transportation Master Plan was completed in 2010 and requires updating. The Transportation Master Plan is a strategic document which considers mobility solutions needed to provide the necessary foundation to protect for a future mobility system, as well as implementation strategies, guiding principles, and future study requirements.

Is this project legislated? Yes

Is another project foundational to precede this project occurring? No

What is the project duration? The Transportation Master Plan Update Study is expected to take 1-2 years to complete.

Are there any potential future budgetary impacts? Projects identified in the Transportation Master Plan will be included in a future budget.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Development Charges	\$500,000	\$721,000	\$1,221,000

Union Job Evaluation Re-design (Part-Time)

Capital Project #: 50227003

Parent ID: Administrative Studies and Initiatives

Lead Department(s): Organizational Effectiveness

Supporting Department(s):

Project Details: A re-design of the job evaluation system for unionized employees. This system was implemented in 1989 and is long overdue for renewal.

Description: The re-design will support: pay equity compliance, internal equity; ability to attract and retain staff. This project is a commitment made during 2017/2018 bargaining with CUPE Local 53 and formed part of the Minutes of Settlement. The Corporation is contractually obligated to undertake this work.

Is this project legislated? No

Is another project foundational to precede this project occurring? Union Job Evaluation Re-design (Full-time)

What is the project duration?

Are there any potential future budgetary impacts? Not known at this time. The work needs to be completed before estimating operational budget impact.

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Corporate Development Reserve	\$150,000	\$0	\$150,000

Whitby Green Standard Demo Project Grant Funding – Decision Item #33

Parent ID: Grant Dependant Initiatives

Lead Department: Strategic Initiatives

Supporting Department(s): Planning & Development

Project Details:

Description:

Whitby has implemented a Green Development Standard to increase the uptake of sustainable design criteria in all new development with a primary focus on low-rise development.

During the development process of the Whitby Green Standard, the development community raised concerns of increased housing construction costs and cited challenges of the availability of skilled trades and technology availability and reliability.

To help address these concerns and demonstrate associated costs of the implementation of the Whitby Green Standard, the Town of Whitby is proposing the completion of a Whitby Green Standard Demonstration Project. The proposed project would include:

Phase 1: Design

- Work with a real development application (approved plan) and model the requirements for three low-rise residential homes to meet the Whitby Green Standard voluntary tiers (Tier 2, Tier 3 and Tier 4).

Phase 2: Build

- Construct at least three low-rise residential homes that meet the Whitby Green Standard voluntary tiers and measure actual costs and payback for each of the tiers.

Phase 3: Monitor

- Calculate the actual real costs, GHG emission reductions and other relevant metrics associated with each of the three buildings for 12 months of homeowner occupancy.

Phase 4: Report

- Report and share the findings from the project by sharing outcomes with surrounding GTHA municipalities through the Clean Air Council Network which will also help advance increased uptake of Green Development Standards.

The outcomes of this project will enable a greater understanding of green standards and their benefits and encourage an increased uptake of this tool, thereby helping to inform potential incentives programs that ensure a tangible pathway to building net zero energy communities across the GTHA.

In 2021, the Town received \$250,000 from The Atmospheric Fund and \$10,000 from the Region of Durham to support the project. In kind support is being provided by the Clean Air Partnership, Natural Resources Canada and the City of Pickering.

Other funding sources for these initiatives are being explored in the development community, the Federation of Canadian Municipalities and Natural Resources Canada.

This project will not move forward in 2022 if grant funding is not secured.

Is this project legislated? No

Is another project foundational to precede this project occurring? No

What is the project duration? 4 Years

Are there any potential future budgetary impacts? No

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Grants	\$650,000	\$0	\$650,000

Workforce Planning Study

Capital Project #: 50217001

Parent ID: Administrative Studies and Initiatives

Lead Department(s): Organizational Effectiveness

Supporting Department(s):

Project Details:

The Town of Whitby is growing at a significant rate, with a projected 35% population growth over the next ten (10) years (from 140,000 to 190,000 people). Consistent with the continued growth, the services the Town delivers continues to evolve to meet the expectations of our growing and changing community. The Service Delivery Review (2016) recommended an average of fifteen (15) new positions per year over the next ten (10) years to ensure the organization can continue to meet growth needs.

Description:

Through the annual budget process, the Town identifies positions that are required to meet service delivery in the coming year, and to support current multi-year projects. This process is intended to address the immediate needs of the organization, but it is not a long-range, intentional and planned process whereby the needs of both the community and the subsequent growth of the organization is forecasted and analyzed against the supply and demand of required talent.

The Workforce Planning project would analyze position requirements, forecast workforce supply and demand, assess gaps, and determine the talent management strategies that ensure the Town has the right people, with the right capabilities, in the right positions at the right time, to fulfill long-term service delivery and the strategic objectives in Councils goals, the Corporate Strategic Plan, and Business Plan.

Is this project legislated? No

Is another project foundational to precede this project occurring?

What is the project duration?

Are there any potential future budgetary impacts?

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
Growth Reserve Fund	\$150,323	\$0	\$150,323
Development Charges	\$49,677	\$0	\$49,677
Total	\$200,000	\$0	\$200,000

Zero Carbon Whitby Costing Study

Capital Project #: 55227607

Parent ID: Sustainability Program

Lead Department: Strategic Initiatives

Supporting Department(s):

Project Details:

Description:

In March 2021, Town of Whitby Council endorsed Zero Carbon Whitby. This Plan identifies short, medium and long-term targets for greenhouse gas reduction to enable the Corporation to become Net-Zero by 2045. This target aligns with the recommended research from the International Panel on Climate Change.

The financial impacts of achieving the GHG targets have been evaluated at a high level, and further detailed analysis through a Zero Carbon Whitby Costing Study is required and recommended in order to assess:

- The increased capital costs and additional projects required across the corporation from 2023-2045.
- A detailed ten-year capital budget forecast and asset management plan;
- Any additional staff resources required to achieve the GHG reduction targets, as well as resources needed for added training, education and implementation of this Plan; and
- A long-term financial plan for funding, including grants, loans, and methods for developing sustainable internal financial mechanisms such as a climate change revolving fund.

Is This Project Legislated? Yes this project supports requirements outlined in both O. Reg. 588/17: Asset Management Planning for Municipal Infrastructure and O. Reg. 507/1 Electricity Act).

Is another project foundational to precede this project occurring? Corporate Energy Plan (Zero Carbon Whitby)

What is the duration of the project? 6 months

Are there any potential future budgetary impacts? Yes to be determined through this study

Budget Request:

Funding Source	2022 Budget	2023-2031 Forecast	Total
One Time Reserve Fund	\$161,000	\$0	\$161,000

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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.

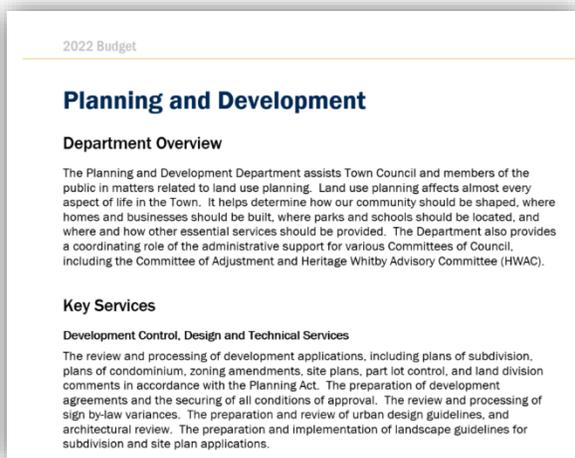
Decision Items

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 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:



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.

2022 Budget

Operating Budget

Planning and Development

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes		2022 Budget
	2021 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	
Revenues						
Program Revenues, Fees and Fines	(\$4,397)	(\$31)	(\$160)	(\$2,208)	\$0	(\$6,795)
Transfers from Reserves & Internal Recoveries	(\$1,036)	(\$239)	(\$15)	\$1,139	\$0	(\$151)
Total Revenues	(\$5,433)	(\$270)	(\$175)	(\$1,069)	\$0	(\$6,946)
Expenditures						
Salaries, Wages & Benefits	\$5,442	\$222	\$230	\$0	\$12	\$5,906
Vehicle & Equipment Maintenance and Fuel	\$19	\$17	\$4	\$10	\$0	\$49
Purchased Services and Supplies	\$20	\$0	\$0	\$159	\$0	\$180
Administrative Costs	\$131	\$45	\$0	\$5	\$0	\$182
Transfers to Reserves and Internal Transfers	\$0	\$0	(\$6)	\$710	\$0	\$705
Total Expenditures	\$5,612	\$284	\$228	\$884	\$12	\$7,022
Net Operating Budget	\$179	\$15	\$54	(\$184)	\$12	\$76
Planning Administration, Zoning and Regulation	\$1,313	(\$15)	\$74	\$0	\$12	\$1,384
Heritage/Whitby	\$3	\$16	\$0	\$0	\$0	\$20
Long Range Planning and Strategic Design	\$633	\$14	\$20	\$0	\$0	\$667
Development Control, Design and Technical Services	(\$595)	\$0	(\$11)	(\$184)	\$0	(\$790)
Building	(\$1,176)	\$0	(\$29)	\$0	\$0	(\$1,205)
Net Operating Budget	\$179	\$15	\$54	(\$184)	\$12	\$76

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:
 Prior decisions and inflationary increases (refer to Budget Summary) – \$69 thousand

Program Changes:
 Growth – \$25 thousand

- Increased requirement for external consulting fees to help with increased development applications – \$25 thousand
- Increase in expected building permits of (\$1,821 thousand) and occupancy permits of (\$153 thousand) due to projected development volumes for 2022

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 Non-recurring Items)
 - Decision Items

It then provides an explanation of each of the above changes including any decision item requests.

2022 Budget

Staff Complement

Planning and Development

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Administration	5.00	0.00	0.00	0.00	1, 2
Zoning & Regulation	7.00	0.00	1.00	0.00	2, 3
Long Range Planning & Heritage	5.00	0.66	0.00	0.00	
Development Control, Design & Technical Services	11.00	0.00	0.00	0.00	
Building Services	21.00	0.31	0.00	0.00	
Planning and Development Total	49.00	0.97	1.00	0.00	

Notes:

FTEs were adjusted to reflect changes throughout the year

- Reallocation of 4.0 FTE positions from Zoning & Regulation to Administration - these positions include 2.0 FTE Planning Clerk II, 1.0 FTE Planning Clerk I and 1.0 FTE Supervisor of Administration
- Reallocation of Manager, Zoning and Regulation position from Administration to Zoning & Regulation

Proposed New Positions

- Includes Decision Item #17 Principal Planner 1.0 FTE (end of Contract for Principal Planner and proposal to make this position permanent)

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)	2021 Year End Projection	2021 Budget	Budget Change	2022 Budget Request
Planning Administration, Zoning and Regulation				
Revenues				
Program Revenues, Fees and Fines	(\$102)	(\$62)	(\$33)	(\$95)
Transfers from Reserves & Internal Recoveries	(\$136)	(\$136)	(\$15)	(\$151)
Total Revenues	(\$238)	(\$198)	(\$48)	(\$246)
Expenditures				
Salaries, Wages & Benefits	\$1,501	\$1,467	\$102	\$1,569
Administrative Costs	\$37	\$45	\$16	\$61
Total Expenditures	\$1,538	\$1,512	\$118	\$1,630
Net Operating Budget	\$1,300	\$1,314	\$70	\$1,384
Heritage Whitby				
Revenues				
	\$0	\$0	\$0	\$0
Expenditures				
Salaries, Wages & Benefits	\$16	\$0	\$16	\$16
Purchased Services and Supplies	\$2	\$2	\$1	\$3
Administrative Costs	\$1	\$1	\$0	\$1
Total Expenditures	\$19	\$3	\$17	\$20
Net Operating Budget	\$19	\$3	\$17	\$20
Long Range Planning and Strategic Design				
Revenues				
	\$0	\$0	\$0	\$0
Expenditures				
Salaries, Wages & Benefits	\$617	\$625	\$33	\$658
Administrative Costs	\$8	\$8	\$1	\$9
Total Expenditures	\$625	\$633	\$34	\$667
Net Operating Budget	\$625	\$633	\$34	\$667

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 and pandemic impacts 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.

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.

2022 Budget

2022 Total Capital Budget and Forecast – Facility Assets

(\$ in Thousands)	2022	2023	2024	2025-2031	Total
71PA1101 Brooklin Community Centre & Library	\$11	\$58	\$11	\$713	\$792
71PA1001 Civic Recreation Complex	\$40	\$602	\$188	\$1,185	\$2,015
71PA1002 Iroquois Park Sports Centre	\$1,234	\$2,216	\$2,263	\$5,755	\$11,467
71PA1004 Luther Vipond Memorial Arena	\$35	\$5	\$11	\$10,841	\$10,892
71PA1003 McKinney Centre	\$9	\$176	\$347	\$1,768	\$2,300
71PG1001 Whitby Sports Complex	\$0	\$62,879	\$0	\$0	\$62,879

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.)

2022 - 2031 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.

Building envelope, electrical and mechanical systems at the facility require regular maintenance attention, repair and, in some cases replacement as they near the end of their useful life.

2022 includes site lighting conversions and bollard lights.

Expenditures and Financing

	2022	2023	2024	2025 - 2031	Total
Expenditures					
71231011 CRC - B2010 Exterior Sealants		21,000		15,750	36,750
71201030 CRC - B2010 Exterior Walls (Brick)		300,000			300,000
71251022 CRC - B2010 Exterior Walls (Brick)				84,000	84,000
71251019 CRC - B2010 Trellis (South Patio)				78,750	78,750
71311001 CRC - B2010.1b Exterior Walls - Brick				63,000	63,000
71311004 CRC - B2020 Exterior Windows				119,595	119,595

Capital Program Detail Sheets: 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 thousands), 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

Annualization	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.
Assessment Growth	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.
Assessment Roll	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 https://youtu.be/3qUK0GmG5eA
Balanced Operating Budget	The Town's approved operating budget must have revenues equal to or greater than expenditures.
Budget Adjustments	Adjustments to the prior year's operating budget for: Inflation; Annualization; and Other Changes (see Inflation & Other Changes definition).
Budget Change	The difference between the budget request for the current year and the prior year budget.
Budget Request	The budget requested reflects the prior year's approved budget including Budget Adjustments and Council Decision Items.
Consumer Price Index (CPI)	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.

Council Decision Items (also referred to as Operating Decision Packages or Requests)	Items captured in requests for Council's consideration. <ul style="list-style-type: none">• all new positions• 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
Department	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 and Expenses
Division	An organizational entity within a Department made up of one or more business units 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.
Financial Impact Threshold	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.
Full Time Equivalent (FTE)	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).
Inflation	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.
Municipal Price Index (MPI)	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.
Operating Budget	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.
Other Changes	Adjustments to the prior year's operating budget due to: Growth <ul style="list-style-type: none">• volume changes in activity levels for instance the impact the Town's growth has on providing existing programs & services• efforts to make programs and services more efficient

Service Level	<ul style="list-style-type: none"> • any Council approved new services or service level changes to existing services or programs • staff proposed changes to services/programs that result in a minimal or no tax impact or to address legislated health and safety issues
Capital	<ul style="list-style-type: none"> • the impact on the operating budget of capital related decisions and adjustments to the capital maintenance envelope • any operating impacts of capital budget projects not identified when approved
One-time items	<ul style="list-style-type: none"> • current year’s planned facility or equipment related one-time minor maintenance projects • other temporary revenues or costs
Pandemic Impacts	One-time impacts of Covid-19 and the assumption that it will continue to have an impact on our operations for the 2021 year (e.g. impacts of facility closures, work from home arrangements, etc.)
Part Time FTE	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).
Prior Decisions Re-Assessment	The reversal of the prior year’s one time revenues or costs 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 https://youtu.be/xgGbLotF_QQ
Self-supported programs	Programs not funded by tax revenues but solely by revenues or recoveries resulting from their own operations (e.g. Marina, Parking, Building and Plumbing)
Staff Gapping	Staff gapping represents an allowance for payroll savings as a result of vacancies, staff turnover, or retirements.
Transfers To/From Reserves	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

Acquired Assets	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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Asset Category	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.
Asset Maintenance Envelope	The annual amount of tax based financing and Canada Community-Building (previously Federal Gas Tax) funding dedicated by the Town to maintain and replace existing assets.
Asset Management Projects	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.
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 Canada Community-Building (previously Federal Gas Tax) reserve fund.
Assumed Assets	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.
Capital Budget and Forecast	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.
Capital Budget Items	<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>
Carry Forward Budget	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.
Construction Price Index- Non Residential (CPI)	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.

Council Decision Items (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 c) projects that have been classified as new strategic initiatives / community enhancements in the current budget year.
Development Charge Reserves	A number of obligatory reserve funds that finance the developer’s share of capital growth projects as outlined in the Development Charge Background study.
Discretionary Reserve / Reserve Funds	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.
Financing Source	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.
Growth Related Projects	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).
Growth Reserve	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.
Obligatory Reserves / Reserve Funds	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.
One-Time Reserve	A discretionary reserve fund (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. Annual funding for this reserve is through the Disposition of Operating Surplus Policy (F 010).
Parent Project	The rollup of smaller capital projects with similar characteristics to an overseeing capital project to maintain brevity within the budget document.
Project Classification	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.

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 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.
Reserves/Reserve Funds	<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>
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.
Strategic Initiatives / Community Enhancements	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., 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 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
 - Fire department local motor vehicle cost recoveries
- Other Revenues**
- Interest income earned on investments
 - Dividend and interest income received from Elexicon
 - Contribution from the Whitby Football 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) (includes Canada Community-Building Fund, previously Federal Gas Tax Fund)
 - 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, 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, employee recognition program, 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
 - Miscellaneous expenses including honorariums, ON1Call fees, SOCAN fees, vandalism costs, other miscellaneous expenses
- Grants**
- Town grant programs such as the Elderly Pensioners' Tax Grant, Low Income Disabled Tax Grant, Grants to Taxable Charities, Heritage Tax Rebate Program, Affordable Housing Tax Incentive
 - 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 asset 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 West
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

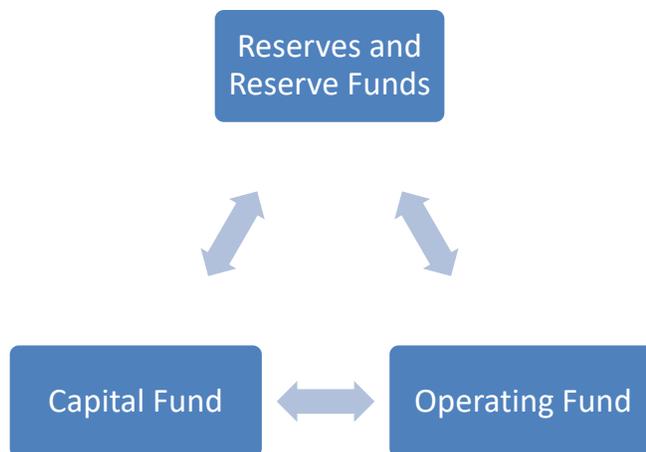
Abbreviation	Service Area
FH1	Fire Hall 1
FH2	Fire Hall 2
FH3	Fire Hall 3
FH4	Fire Hall 4
FH5	Fire Hall 5
FLEE	Fleet
FORE	Forestry
HORT	Horticulture
IPSC	Iroquois Park Sports Centre
MCK	McKinney Centre
MECH	Mechanical Services
OPER	Operations Centre
PARK	Parks (All)
PKEN	Parking Enforcement
PKSG	Parks - Grounds Keeping
PKSM	Parks - Maintenance
PWM	Port Whitby Marina
RDSR	Roads - Rural
RDSU	Roads - Urban
REC	Recreation Programming
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 Canada Community Building Fund (formerly the Federal Gas Tax 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 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
Canada Community Building Reserve Fund	Canada Community Building Fund	Capital Projects as defined in the administrative agreement on the Canada Community Building Fund (formerly 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 By-Law Enforcement	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the By-Law Enforcement section of the Development Charge Background Study	By-Law 7748-21

Name	Funding Source	Use	Reference
DC Fire Services	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Fire Services section of the Development Charge Background Study	By-Law 7748-21
DC Development Related Studies	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Development Related Studies section of the Development Charge Background Study	By-Law 7748-21
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 7748-21
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 previous 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 7748-21
DC Parking	Development Charges	The source of DC eligible share of the capital growth related parking projects as outlined in the Parking & By-Law section of the previous Development Charge Background Study	By-Law 7255-17 and 7319-17

Name	Funding Source	Use	Reference
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 7748-21
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 7748-21
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 7748-21
DC Stormwater 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 7748-21
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 7748-21

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
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

Name	Funding Source	Use	Reference
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
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.	Established 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

Name	Funding Source	Use	Reference
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.	N/A
Parking Reserve Fund	Parking Operating Surplus.	Capital requirements of parking facilities	Policy F 360 Council Resolution #176-19
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

Name	Funding Source	Use	Reference
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
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 Public Library	No current source of funding	Contingency reserve for one time costs related to the Whitby Public Library	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	Established 2007

One-Time Reserve Listing

Name	Funding Source	Use	Reference
Long Term Finance Reserve	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
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

Name	Funding Source	Use	Reference
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:

- Business Plan
- Official Plan
- Master Plans
- Service Standards*
- Sustainability Policy*

Long Range Financial Plan

And

Financial Planning Policies

Implementation

Departmental Work Plans*
(Goals & Obj.)

Departmental Work Plans
(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

Policy Title:	Annual Capital Budget and Capital Forecast Policy
Policy Number:	F 150
Reference:	
Date Approved:	September 30, 2015
Date Revised:	October 28, 2019
Approval:	Council
Point of Contact:	Financial Planning, Corporate Services Division

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 1st to December 31st 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 1st 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

Policy Title:	Capital Budget Management and Control Policy
Policy Number:	F 170
Reference:	
Date Approved:	September 30, 2015
Date Revised:	October 28, 2019
Approval:	Council
Point of Contact:	Financial Planning, Corporate Services Division

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

Policy Title:	Debt Management Policy
Policy Number:	F 290
Reference:	Council Resolution #190-18
Date Approved:	June 4, 2018
Date Revised:	Not Applicable
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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 lessor 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 4th day of June, 2018.



Town of Whitby Policy

Policy Title:	Development Charge Annual Installment Payments Policy
Policy Number:	F 410
Reference:	Council Resolution # 109-20
Date Approved:	May 19, 2020
Date Revised:	N/A
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

Policy Statement

A policy governing the installment payments for Town of Whitby development charges as legislated under the Development Charges Act, 1997,

Purpose

The purpose of this policy is to establish the rules and practices for development charge annual installment payments, as required under section 26.1 of the Development Charges Act, 1997.

This policy establishes the conditions, duration, terms and other requirements in order govern annual installment payments for Town of Whitby development charges.

Scope

This policy applies to all development as eligible for annual installment payments under section 26.1 of the Development Charges Act, 1997.

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1. Definitions

- 1.1. **Act** means the Development Charges Act, 1997, as amended.
- 1.2. **Development Charges** means only the Town of Whitby development charges imposed pursuant to the Development Charge by-law, and does not apply to Region of Durham development charges or school board development charges.
- 1.3. **Institutional Development** for the purposes of this policy only, is defined as per O.Reg 454/19 (or as updated) meaning development of a building or structure intended for the following uses:
- A long term care home within the meaning of subsection 2 (1) of the Long-Term Care Homes Act, 2007;
 - A retirement home within the meaning of subsection 2 (1) of the Retirement Homes Act, 2010;
 - A university in Ontario that receives direct, regular and ongoing operating funding from the Government of Ontario;
 - A college or university affiliated with a university described above;
 - An Indigenous Institute prescribed for the purposes of section 6 of the Indigenous Institutes Act, 2017.
 - A memorial home, clubhouse or athletic grounds by an Ontario branch of the Royal Canadian Legion.
 - A hospice to provide end of life care
- 1.4. **Non-Profit Housing Development** for the purposes of this policy only, is defined as per O.Reg 454/19 (or as updated) meaning development of a building or structure intended for use as residential premises by:
- A corporation to which the Not-for Profit Corporations Act, 2010 applies, that is in good standing under that Act and whose primary object is to provide housing.
 - A corporation without share capital to which the Canada Not-for-profit Corporations Act applies, that is in good standing under that Act and whose primary object is to provide housing.
 - A non-profit housing co-operative that is in good standing under the Co-operative Corporations Act.
- 1.5. **Rental Housing Development** for the purposes of this policy only, is defined as per O.Reg 454/19 (or as updated) meaning development of a building or structure with four or more dwelling units all of which are intended for use as rented residential purposes.

2. Responsibilities

- 2.1. The Chief Building Official

- At the time of building permit issuance, the Chief Building Official shall provide, and receive and document acknowledgement of the Acknowledgement Letter (sample included in Appendix 1) to the applicant or property owner of development eligible for a development charge annual installments under section 26.1 of the Act.
- Capture, record and report all occupancy permit dates (if applicable) as they apply to development eligible for a development charge installment schedule.

2.2. Commissioner of Corporate Services / Treasurer

Administer this policy, including but not limited to:

- Calculating, collecting, managing, monitoring and tracking all development charge installments and installment payment schedules.
- Providing the annual Installment Payment Schedule (sample in Appendix 3), and receiving acknowledgement of the schedule.
- Executing Early Payment Agreements
- Working with Town staff to ensure the policy is administered correctly.

2.3. Commissioner of Planning and Development

- Assisting stakeholders during pre-consultation / planning approval meetings in determining eligibility for development charge installment payments under section 26.1 of the Act.
- Provide notice to Treasury and Building of any possible future eligible developments as a result of pre-consultation / planning approval meetings with the developer.
- Report any future change of use applications made under the Planning Act for any existing development charge deferrals / installment payment schedules.

3. Legislative Framework

3.1. Installment Payments under section 26.1 of the Act and as defined in O.Reg 454/19.

Under subsections 26.1 (1), (2) and (3) of the Act, development charges shall be paid in equal annual instalments, beginning at the earlier of first occupancy or occupancy permit under the Building Code, Act, 1992 for:

- Rental housing development that is not non-profit housing
- Institutional development
- Non-profit housing development

3.2. A non-profit housing development shall pay their first payment at occupancy and the following 20 anniversaries after that date (21 equal payments).

- 3.3. With the exception of clause 3.2, all other eligible development shall pay their first payment at occupancy and the following 5 anniversaries after that date (6 equal payments).
- 3.4. All other development shall pay their development charges in full under section 26 of the Act upon the issuance of a building permit unless an early or late payment agreement has been entered into under subsection 27 (1) of the Act.

4. Acknowledgement Letter

- 4.1. For all eligible development under section 26.1 of the Act an Acknowledgement Letter (sample in Appendix 1) will be provided to the applicant / property owner at the time of building permit issuance outlining the terms of the development charge annual installments as per the Act and Town policy.
 - 4.1.1. Confirmation of receipt of the Development Charge Annual Installment Acknowledgement letter is required by the person responsible to pay development charges prior to the issuance of a building permit.

5. Notice of Occupancy

- 5.1. Unless the Town of Whitby issues an occupancy permit under the Building Code Act, 1992, the person responsible to pay development charges shall notify the Town of Whitby in writing within five business days of the building first being occupied.
 - 5.1.1. Under subsection 26.1 (6) of the Act, failure to comply with the occupancy notice requirement will result with the development charge including any interest payable becoming payable immediately.

6. Interest on Installments

- 6.1. Under the Town of Whitby's Development Charge Interest Policy and subsection 26.1 (7) of the Act, interest will be charged on installments, from the date the date the development charge would have been payable in accordance with section 26 of the Act and the Town's Development Charge by-law.

7. Schedule of Installment Payments

- 7.1. The Town of Whitby will provide an Installment Payment Schedule to the person required to pay development charges once notified of occupancy.

Acknowledgement of the Instalment Payment Schedule and the first installment payment shall be due within 15 days of the Installment Payment Schedule being provided.

It will be the responsibility of the person responsible to pay development charges to provide payment in a prompt and timely manner as per the schedule, no further notification of upcoming payments will be given.

8. Approved Community Improvement Plan Applications

- 8.1. For any eligible development that has also been approved for a development charge grant under a Town of Whitby Community Improvement Plan, the grant shall be applied in full to the amount of development charges owing on the date of building permit issuance.
- 8.2. At occupancy, installment payments shall be calculated as per policy and based on the net amount remaining after the grant is applied plus any applicable interest.

9. Early Payment Agreement

- 9.1. Under section 26.1 of the Act, the development charges shall be paid in equal annual installments for eligible development.
- 9.2. Under section 27 (1) of the Act, an early payment agreement (sample provided in Appendix 2) will be required if the person required to pay development charges chooses to pay the full development charges plus accrued interest owing prior to building permit issuance or at occupancy.
 - 9.2.1. The Treasurer has the authority to issue and execute all early payment agreements.

10. Termination of the Installment Schedule

- 10.1. The remaining balance of all development charges shall be payable within 15 days immediately following the notification / determination of any of these trigger events.
 - Change of use to a development type that is not eligible for a development charge installments under the Act, as of the day the change is made.
 - Sale or transfer of ownership, of the property unless an assumption agreement is entered into.

11. Unpaid Development Charges

- 11.1. If any development charges (including interest) are unpaid, those development charges (including interest) may (at the discretion of the Treasurer) be added to the tax roll and collected in the same manner as taxes, in accordance with section 32 of the Act.
 - 11.1.1. Interest on late payments added to the tax roll shall incur the applicable taxation interest rate.

12. Related Policies

- Development Charge Interest Policy
- Timing of Development Charge Calculation Policy

Appendices

Appendix 1 Sample Acknowledgement Letter

Appendix 2 Sample Early Payment Agreement

Appendix 2 Sample Installment Payment Schedule

This Policy is hereby approved by Council Resolution #109-20 on this 19th day of May, 2020.

Sample Acknowledgement Letter (Section 26.1 of the Development Charges Act) -
To be provided and acknowledged on/before building permit issuance.

DATE

Under the Development Charges Act, 1997 (the Act) section 26.1 and O.Reg 454-19, the development located at **INSERT ADDRESS** (reference building permit # **XXXXXX**), has been identified as:

- Institutional Development
- Non-Profit Housing Development
- Rental Housing Development

As such, the development shall receive a deferral in payment of development charges.

The first annual development charge installment will be due at occupancy with the remainder payable in **INSERT NUMBER** equal annual installments.

Calculation of the Town of Whitby portion of the payable development charges will be based on sections 26, 26.1 and 26.2 of the Act and will follow approved Town policy. Installment payments are subject to interest.

Any applicable Region of Durham or school board development charges will be calculated directly by them.

The person required to pay development charges (owner/developer) shall, unless the Town of Whitby issues an occupancy permit under the Building Code Act, 1992, notify the Town of Whitby in writing within five business days of the first building first being occupied. Notification can be emailed to **INSERT EMAIL ADDRESS**.

A Schedule of Installment Payments will be calculated and provided by the Town upon notification of occupancy,

If the person required to pay development charges wishes to pay on an accelerated payment schedule, an Early Payment Agreement is required under section 27 of the Act.

Related Town Policies

- Development Charge Deferral Payments Policy
- Development Charge Interest Policy
- Timing of Development Charge Calculation Policy

AUTHORIZED TOWN OF WHITBY SIGNATURE

TITLE

Acknowledgement of receipt of the letter pertaining to eligibility under section 26.1 of the Development Charges Act, 1997 dated INSERT DATE, for the development located at INSERT ADDRESS (reference building permit # XXXXX).

The undersigned as an authorized representative or owner of the property is acknowledging receipt of the letter outlining the eligibility legislative requirements for DC Installment payments under section 26.1 of the Act.

AUTHORIZED REPRESENTATIVE/OWNER SIGNATURE

COMPANY NAME

ADDRESS

DATE

Early Payment Agreement (section 27 of the Act)

DATE

This is an early payment agreement between **INSERT NAME** and the Town of Whitby for the payment of development charges under section 27 of the Development Charges Act, 1997 (the Act) for **INSERT ADDRESS**, (reference building permit # **XXXXXX**).

The Applicant acknowledges that under section 26.1 of the Act, the property listed above shall pay development charges in equal annual installments with the first payment due upon occupancy. It is the Applicant's desire and commitment to remit the applicable development charges on an alternate / early payment schedule as outlined below



Full payment of applicable development charges on the building permit issuance date calculated as per policy.



Full payment of applicable development charges within 15 days of notice of occupancy calculated as per policy.

Related Town Policies

Development Charge Deferral Payments Policy
Development Charge Interest Policy
Timing of Development Charge Calculation Policy

The following payment terms have been deemed acceptable by both parties upon signature of this agreement.

AUTHORIZED REPRESENTATIVE/OWNER SIGNATURE

COMPANY NAME

ADDRESS

DATE

AUTHORIZED TOWN OF WHITBY SIGNATURE

TITLE

DATE

Schedule of Development Charge Installment Payments - to be provided once notice of occupancy has been received

DATE

Notification of occupancy for **INSERT ADDRESS** (reference building permit # **XXXXXX**) was received on **INSERT DATE**. As per section 26.2 of the Development Charges Act, 1997 the first installment of the development charges is now due, with the remainder due in annual installments, refer to the schedule below for the future due dates.

Date	Town of Whitby Amount	Region of Durham Amount	Total DC Installment Due
OCCUPANCY			
Payment 2			
Payment 3			
Payment 4			
Payment 5			
Payment 6			
Total			

The first payment must be received within fifteen days of the date on this letter to avoid any interest penalty. All future payments are due on/before the due date.

Under subsection 26.1 (8) of the Development Charges Act, 1997 unpaid amounts may be added to the tax roll and collected in the same manner as taxes including the applicable interest rate.

Under the approved Town of Whitby Development Charge Deferral Payment Policy, this schedule will serve as the only notice of future due dates for installment payments.

Related Town Policies

- Development Charge Deferral Payments Policy
- Development Charge Interest Policy
- Timing of Development Charge Calculation Policy

AUTHORIZED TOWN OF WHITBY SIGNATURE

TITLE

Acknowledgement of receipt of the Schedule of Development Charge Installment Payments dated INSERT DATE, for the development located at INSERT ADDRESS (reference building permit # XXXXX).

The undersigned as an authorized representative or owner of the property is acknowledging receipt of the letter outlining the Schedule of DC Installment Payments permitted under section 26.1 of the Act.

AUTHORIZED REPRESENTATIVE/OWNER SIGNATURE

COMPANY NAME

ADDRESS

DATE



Town of Whitby Policy

Policy Title:	Development Charge Interest Policy
Policy Number:	F 430
Reference:	Council Resolution #109-20
Date Approved:	May 19, 2020
Date Revised:	N/A
Approval:	Council
Point of Contact:	Financial Planning, Corporate Services

Policy Statement

The fundamental principle of funding growth-related capital costs is that ‘Growth should pay for Growth’. This policy serves to ensure that there is compensating interest income to fund the lost development charges that will result from the legislated DC rates being set earlier in the planning application process rather than at building permit issuance and the annual installment program for certain development.

Purpose

The purpose of this policy is to establish the rules and practices for charging interest, as permitted under sections 26.1 and 26.2 of the Development Charges Act, 1997.

Scope

This policy applies to the charging of interest, as permitted under sections 26.1 and 26.2 of the Development Charges Act, 1997. This includes all types of development in the Town of Whitby:

- That are eligible for annual instalment payments under section 26.1 of the Development Charges Act, 1997
- Under section 26.2 of the Development Charges Act, 1997, where an application has been made for an amendment bylaw passed under section 34 of the Planning Act, 1990 **or** where an application for approval of development in a site plan control area under subsection 41(4) of the Planning Act, 1990 has been made.

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1. Definitions

1.1.**Act** means the Development Charges Act, 1997

1.2.**Development Charges** means only the Town of Whitby development charges imposed pursuant to the Development Charge by-law, and does not apply to Region of Durham development charges or school board development charges.

1.3.**Institutional Development** for the purposes of this policy only, is defined as per O.Reg 454/19 (or as updated) meaning development of a building or structure intended for the following uses:

- A long term care home within the meaning of subsection 2 (1) of the Long-Term Care Homes Act, 2007;
- A retirement home within the meaning of subsection 2 (1) of the Retirement Homes Act, 2010;
- A university in Ontario that receives direct, regular and ongoing operating funding from the Government of Ontario;
- A college or university affiliated with a university described above;
- An Indigenous Institute prescribed for the purposes of section 6 of the Indigenous Institutes Act, 2017;
- A memorial home, clubhouse or athletic grounds by an Ontario branch of the Royal Canadian Legion; or
- A hospice to provide end of life care

1.4.**Non-Profit Housing Development** for the purposes of this policy only, is defined as per O.Reg 454/19 (or as updated) meaning development of a building or structure intended for use as residential premises by:

- A corporation to which the Not-for Profit Corporations Act, 2010 applies, that is in good standing under that Act and whose primary object is to provide housing;
- A corporation without share capital to which the Canada Not-for-profit Corporations Act applies, that is in good standing under that Act and whose primary object is to provide housing; or
- A non-profit housing co-operative that is in good standing under the Co-operative Corporations Act.

1.5.**Rental Housing Development** for the purposes of this policy only, is defined as per O.Reg 454/19 (or as updated) meaning development of a building or structure with four or more dwelling units all of which are intended for use as rented residential purposes.

2. Responsibilities

2.1. Commissioner of Planning and Development

- Assisting stakeholders during pre-consultation / planning approval meetings in determining eligibility for development charge installment payments under section 26.1 of the Act.
- Confirm that a complete application was made for the purposes of determining the total amount of the development charge and for recording and reporting the application submission date(s) and application approval date(s) made under section 34 and subsection 41(4) of the Planning Act.

2.2. Commissioner of Corporate Services / Treasurer

Administer this policy, including but not limited to:

- Determining the total amount of the development charge that would be determined under the by-law and the applicable interest rate that would apply.
- Collect, and monitor all development charges, including interest, when payments are due / paid.
- Ensure the total accrued interest amount is being charged and collected when due.
- Establishing and publicising the interest rate as per policy.
- Working with Town staff to ensure the policy is administered correctly.

3. Legislative Framework

3.1. Installment Payments under section 26.1 of the Act and as defined in O.Reg 454/19

Under subsections 26.1 (1), (2) and (3) of the Act, development charges shall be paid in equal annual instalments, beginning at the earlier of first occupancy or occupancy permit under the Building Code, Act, 1992 for:

- Rental housing development that is not non-profit housing
- Institutional development
- Non-profit housing development

3.2. Interest under section 26.1 of the Act

Subsection 26.1(7) of the Act allows a municipality to charge interest on the installments from the date the development charges would have been payable under section 26 of the Act

3.3. Determination of Development Charge Amount under section 26.2 of the Act.

Under subsection 26.2(1) of the Act, the total amount of a development charge (i.e. rate) is determined under the Town of Whitby's Development Charge Bylaw in effect on:

- 3.3.1. The day an application for an amendment to a bylaw passed under section 34 of the Planning Act was made, or
- 3.3.2. If clause 3.3.1 does not apply, the day an application for an approval of development under subsection 41(4) of the Planning Act was made.
- 3.3.3. If neither clause 3.3.1 nor 3.3.2 applies, the date the development charges would have been payable under section 26 of the Act, which is normally building permit issuance.

3.4. Interest under section 26.2 of the Act

Under subsection 26.2(3) of the Act, a municipality may charge interest on the development charge, at a rate not exceeding the prescribed maximum interest rate, from the date of the application referred to in clause 3.3.1 or 3.3.2 to the date the development charge is payable.

3.5. Maximum Interest Rate under sections 26.1 and 26.2 of the Act

The Act allows a municipality to charge interest on the development charge at a rate not exceeding the prescribed maximum interest rate.

There is no prescribed interest rate under subsections 26.1 and 26.2 of the Act.

4. Interest Rate Used

4.1. An interest rate of 5% shall be used.

4.2. Notwithstanding clause 4.1, on a case by case basis, Council could direct a different interest rate (if applicable) for annual installment payments under section 26.1 of the Act, beginning at building permit issuance, for the following types of development:

- A non-profit housing development;
- A long-term care home owned by a charitable organization or a non-profit organization as approved under the Income Tax Act; or
- A hospice.

5. Amendment or Revision to the Interest Rate

5.1. The Commissioner of Corporate Services / Treasurer has under this policy the authority to amend/revise the interest rate used.

5.1.1. The notification of any interest rate amendment / revision shall be publicised as per policy.

5.1.2. Any interest rate amendments come into effect 7 business days after notification has been posted or as per the effective date provided in the notification, whichever is greater.

5.2. For eligible development under section 26.2 of the Act, in the event the interest rate is amended or revised, the new interest rate shall apply to the total accrued amount, prorated from the date of the interest rate amendment or revision to:

- The date the total accrued amount is fully paid, or
- A subsequent amendment or revision of the interest rate

6. Interest Rate Publication and Notification

6.1. Upon Council approval, this policy and the interest rates being used shall be made available on the Town of Whitby [development charge webpage](#).

6.2. All rate amendments or revisions shall also be posted on the Town of Whitby [development charge webpage](#).

7. Compounding and Prorating

7.1. All interest shall continue to accrue and be compounded annually beginning based on the applicable dates as outlined in section 26.1 and section 26.2 of the DCA until the date the total accrued amount is fully paid. A 365 day calendar year shall be used for the purpose of prorating all interest calculations.

7.2 Subsequent Application(s)

If a subsequent application(s) is made for a development:

- The date the subsequent application is made will become the new date under which the total amount of the development charge is determined.
- All interest that had accrued prior to the subsequent application shall be deemed to be zero (0).
- Interest will be compounded annually and begin to accrue from the date the subsequent application is made.

7.3 Interest under section 26.1

If a development qualifies for installment payments under section 26.1 of the Act, the total accrued amount shall continue to accrue interest from the date of the issuance of a building permit.

During the installment timeframe, interest shall continue to accrue on the outstanding balance. This shall continue until the date the total accrued amount has been fully paid.

The applicable interest applied to the annual installment payments determination shall be the rate in effect as of the occupancy date and shall remain fixed for the term of the installment period, as long as installment payments are remitted as per the Installment Payment Schedule.

8. Late Payment Interest on Unpaid Development Charges

8.1. If any development charges (including interest) are unpaid, those development charges (including interest) may (at the discretion of the Treasurer) be added to the tax roll and collected in the same manner as taxes, in accordance with section 32 of the Act.

8.1.1. Interest on late payments added to the tax roll shall incur the applicable taxation interest rate.

9. Effective Date

9.1. Upon approval by Town of Whitby Council, this policy shall take effect retroactively as at January 1, 2020. This policy may be repealed and/or modified by Town of Whitby Council at any time.

10. Transition

10.1. To allow for a transition period, this policy does not apply to the determinations of the rate and amount of development charges calculated under section 26.2 of the Act, for any development that has been issued a building permit for development, until the existing DC By-law has been repealed or January 1, 2021, whichever is sooner.

10.2. For the purposes of calculating annual installment payments under section 26.1 of the Act, this policy is immediately in effect.

11. Related Policies

- Development Charge Annual Installment Payments
- Timing of Development Charge Calculation Policy

This Policy is hereby approved by Council Resolution #109-20 on this 19th day of May, 2020.



Town of Whitby Policy

Policy Title:	Disposition of Operating Surplus Policy
Policy Number:	F 010
Reference:	Council Resolution #313-13
Date Approved:	June 24, 2013
Date Revised:	September 23, 2019
Approval:	Council
Point of Contact:	Corporate Services, Financial Planning

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

Policy Title:	Grant Submissions
Policy Number:	F 270
Reference:	Signing Authority By-law #7127-16 and Council Resolution # 276-17
Date Approved:	May 8, 2017
Date Revised:	Not applicable
Approval:	Council
Point of Contact:	Commissioner of Corporate Services/Treasurer

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 8th day of May, 2017.



Town of Whitby Policy

Policy Title:	Operating Budget Process
Policy Number:	F 140
Reference:	Council Resolution #259-08, #198-12, and #298-19
Date Approved:	September 30, 2008
Date Revised:	October 28, 2019
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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 1st 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 1st 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 28th day of October, 2019.



Town of Whitby Policy

Policy Title:	Operating Budget Monitoring Policy
Policy Number:	F 180
Reference:	Council Resolution #259-12 and #298-19
Date Approved:	October 9, 2012
Date Revised:	October 28, 2019
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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 28th day of October, 2019.



Town of Whitby Policy

Policy Title:	Timing of Development Charge Calculation Policy
Policy Number:	F 420
Reference:	Council Resolution #109-20
Date Approved:	May 19, 2020
Date Revised:	N/A
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

Policy Statement

A policy governing the calculation of development charges under the Development Charges Act, 1997.

Purpose

The purpose of this policy is to establish the timing and rules for development charge calculations, as required under section 26.2 of the Development Charges Act, 1997.

This policy establishes the conditions, duration, terms and other requirements on when and how the Town of Whitby determines the total amount of a development charge.

Scope

This policy applies to all development eligible under section 26.2 of the Development Charges Act, 1997.

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1. Definitions

- 1.1. **Act** means the Development Charges Act, 1997, as amended.
- 1.2. **Development Charges** means only the Town of Whitby development charges, and does not apply to Region of Durham development charges or school board development charges.
- 1.3. **Site Plan Application** is an application for an approval of a development in a site plan control area under subsection 41 (4) of the Planning Act
- 1.4. **Total Amount of a Development Charge** means the development charge rate and by-law (including rate classifications, definitions and statutory / non-statutory exemptions) in effect at the time the development charge is determined.
- 1.5. **Zoning By-Law Amendment Application** is an application for an amendment to a by-law passed under section 34 of the Planning Act.

2. Responsibilities

- 2.1. Commissioner of Corporate Services / Treasurer

Administer this policy, including but not limited to:

- Assisting stakeholders in determining the total amount of the development charge that would be determined under the bylaw.
- Calculating and managing, the collection of all development charges.
- Working with Town departments to ensure the policy is administered correctly.

- 2.2. Commissioner of Planning and Development

Confirm that a complete application was made for the purposes of determining the total amount of the development charge and for recording and reporting the application submission date(s) and application approval date(s) made under subsection 41(4) and section 34 of the Planning Act.

3. Legislative Framework

- 3.1. Determining the total amount of a development charge under section 26.2 of the Act

Under subsection 26.2 (1), the total amount of development charge is determined under the by-law on:

- a. the day an application for an approval of a Site Plan Application was made in respect of the development that is the subject of the development charge;

- b. if clause (a) does not apply, the day a Zoning By-law Amendment Application was made in respect of the development that is the subject of the development charge; or
- c. if neither clause (a) nor clause (b) applies,
 - i. If section 26.1 of the Act applies to the development, the development charge would be payable in accordance with section 26 of the Act if section 26.1 did not apply.
 - ii. If section 26.1 of the Act does not apply to the development, the day the development charge is payable in accordance with section 26 of the Act.

3.2. By-law not in effect

Under subsection 26.2 (2) of the Act, subsection 26.1 (1) applies even if the by-law under which the development charge would be determined is no longer in effect.

4. Application Made Dates

4.1. For the purpose of this policy, the following establishes the application made date(s) included under section 26.2 of the Act:

- 4.1.1. The date the application was stamped received by the Planning Department of the Town of Whitby shall apply to all Site Plan Applications.
- 4.1.2. The date the application is deemed complete by the Planning Department of the Town of Whitby will apply to all Zoning By-law Amendment Applications.

5. Incomplete or Unapproved Applications

5.1. For all eligible development under section 26.2 of the Act, if a Site Plan Application or Zoning By-Law Amendment Application is deemed incomplete by the Town of Whitby, or if said application(s) are not approved by the Town of Whitby, the application submission date(s) does not apply to section 3.1 clause (a) or (b) of this policy.

6. Application Approval Dates

6.1. For the purpose of this policy:

- 6.1.1. The Site Plan Application approval date shall be the date of notification provided under the authority of the delegation of approval by-law, or the by-law approval date resulting from Council approval of the application.
- 6.1.2. The Zoning By-Law Amendment Application approval date shall be the by-law date resulting from Council approval.

7. Application Appeal

- 7.1. Should any Town of Whitby decision on the application(s) be appealed, the Town of Whitby decision will stand pending final resolution of the appeal.
- 7.1.1. Should a decision on an unapproved application be successfully appealed, the application made date will apply to section 3.1 clause (a) or (b) of this policy and the application approval date shall be the date the appeal is approved.
- 7.1.2. Should a decision on an approved application be upheld, the application made date will apply to section 3.1 clause (a) or (b) of this policy and the application approval date shall be the date the decision is upheld.
- 7.1.3. Should a decision on an approved application be successfully appealed or a decision on an unapproved application be upheld, the application made date will not apply to section 3.1 clause (a) or (b) of this policy.

8. Interest on the Development Charge

- 8.1. Under the Town of Whitby's Development Charge Interest Policy and subsection 26.2 (3) of the Act, interest will be charged on the development charge, from the date of the application referred to in clause 3.1 (a) or (b) of this policy, to the date the development charge is payable.

9. Final Determination of Total Payable Development Charges

- 9.1. On the day the development charge(s) is payable, the final determination of the total payable development charge(s) shall be:
- The applicable total amount of a development charge established under clause 3.1 of this policy, for each type of development
 - Plus, any applicable interest;
 - Multiplied by, the developed quantity (number of residential units, number of square metres of non-residential development) for each type of development.
- 9.2. All development charges are payable prior to the issuance of a building permit, unless identified under section 26.1 or section 27 of the Act.
- 9.3. Early remittance of development charges is not permitted unless the municipality enters into an agreement under section 27 of the Act.

10. Subsequent / Multiple Applications

10.1. If a development was the subject of more than one Site Plan Application or Zoning By-Law Amendment Application, the later one is deemed to be the applicable application under subsection 26.1 (4) of the Act.

10.2. If a subsequent application(s) is made for a development

- The date the subsequent application is made will become the new date under which the total amount of the development charge is determined.
- All interest that had accrued prior to the subsequent application shall be deemed to be zero (0).
- Interest will be compounded annually and begin to accrue from the date the subsequent application is made.

11. Prescribed Time Limit

11.1. As defined in O.Reg 454-19 the prescribed time is two years.

Clause 3.1 (a) and (b) does not apply to:

- Any part of a development to which section 26.1 applies if, on the date the first building permit is issued for the development, more than the prescribed amount of time has elapsed since the application referred to in clause 3.1 (a) or (b) was approved; or.
- Any part of a development to which section 26.1 does not apply if, on the date the development charge is payable, more than the prescribed amount of time has elapsed since the application referred to in clause 3.1 (a) or (b) was approved.

12. Transition

12.1. Clauses 3.1 (a) and (b) do not apply in the case of an application made before January 1, 2020 as per subsection 26.1 (6) of the Act.

13. Related Policies

- Development Charge Interest Policy
- Development Charge Deferral Payments

This Policy is hereby approved by Council Resolution #109-20 on this 19th day of May, 2020.



Town of Whitby Policy

Policy Title:	Reserve and Reserve Fund Policy
Policy Number:	F 390
Reference:	Council Resolution #262-19
Date Approved:	September 23, 2019
Date Revised:	N/A
Approval:	Council
Point of Contact:	Corporate Services, Financial Planning

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 23rd 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

Policy Title:	Asset Management Reserve Fund
Policy Number:	F 040
Reference:	Council Resolution #313-13 and #262-19
Date Approved:	June 24, 2013
Date Revised:	September 23, 2019
Approval:	Council
Point of Contact:	Corporate Services, Financial Planning

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 23rd day of September, 2019.



Town of Whitby Policy

Policy Title:	Federal Gas Tax Reserve Fund
Policy Number:	F 340
Reference:	Council Resolution #176-19
Date Approved:	May 27, 2019
Date Revised:	Not Applicable
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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 27th day of May, 2019.



Town of Whitby Policy

Policy Title:	Growth Reserve Fund
Policy Number:	F 050
Reference:	Council Resolution #313-13 and #262-19
Date Approved:	June 24, 2013
Date Revised:	September 23, 2019
Approval:	Council
Point of Contact:	Corporate Services, Financial Planning

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 23rd day of September, 2019.



Town of Whitby Policy

Policy Title:	Arena Reserve
Policy Number:	F 380
Reference:	Council Resolution #176-19
Date Approved:	May 27, 2019
Date Revised:	Not Applicable
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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.

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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 27th day of May, 2019.



Town of Whitby Policy

Policy Title:	Building Permit Reserve Fund
Policy Number:	F 310
Reference:	Ontario Building Code – Bill 124 and Council Resolution #295-18
Date Approved:	September 17, 2018
Date Revised:	Not Applicable
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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.

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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 17th day of September, 2018.



Town of Whitby Policy

Policy Title:	Corporate Development Reserve
Policy Number:	F 400
Reference:	Council Resolution #262-19
Date Approved:	September 23, 2019
Date Revised:	N/A
Approval:	Council
Point of Contact:	Corporate Services, Financial Planning

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.

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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 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 23rd day of September, 2019.



Town of Whitby Policy

Policy Title:	Environmental Guide Reserve
Policy Number:	F 320
Reference:	Council Resolution #300-18
Date Approved:	September 17, 2018
Date Revised:	Not Applicable
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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.

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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 17th day of September, 2018.



Town of Whitby Policy

Policy Title:	Marina Reserve Fund
Policy Number:	F 370
Reference:	Council Resolution #176-19
Date Approved:	May 27, 2019
Date Revised:	Not Applicable
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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.

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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 27th day of May, 2019.



Town of Whitby Policy

Policy Title:	Mayor's Community Development Fund and Performing Arts Community Development Fund
Policy Number:	F 070
Reference:	Council Resolution #336-15 and #69-16
Date Originated:	June 29, 2015
Date Revised:	February 13, 2018
Review Date:	As required
Approval:	Council
Point of Contact:	Commissioner of Community and Marketing Services

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.

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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 8th day of February, 2016.

Policy Title: Mayor's Community Development Fund and Performing Arts
Community Development Fund

Policy Number: F 070

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Town of Whitby Policy

Policy Title:	Parking Reserve Fund
Policy Number:	F 360
Reference:	Council Resolution #176-19
Date Approved:	May 27, 2019
Date Revised:	Not Applicable
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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

- 1.1. **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 27th day of May, 2019.



Town of Whitby Policy

Policy Title:	Parks Reserve Fund
Policy Number:	F 350
Reference:	Council Resolution #176-19
Date Approved:	May 27, 2019
Date Revised:	Not Applicable
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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.

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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 27th day of May, 2019.



Town of Whitby Policy

Policy Title:	Tree Planting Reserve
Policy Number:	F 330
Reference:	Council Resolution #300-18
Date Approved:	September 17, 2018
Date Revised:	Not Applicable
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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.

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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 17th day of September, 2018.



Town of Whitby Policy

Policy Title:	Town Property Reserve Fund
Policy Number:	F 300
Reference:	Council Resolution #302-18
Date Approved:	September 17, 2018
Date Revised:	Not Applicable
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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.

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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 17th day of September, 2018.



Town of Whitby Policy

Policy Title:	Long Term Finance Reserve
Policy Number:	F 030
Reference:	Council Resolution #313-13 and #262-19
Date Approved:	June 24, 2013
Date Revised:	September 23, 2019
Approval:	Council
Point of Contact:	Corporate Services, Financial Planning

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.

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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 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 23rd day of September, 2019.



Town of Whitby Policy

Policy Title:	Contingency Reserves
Policy Number:	F 020
Reference:	Council Resolution #313-13
Date Originated:	June 24, 2013
Date Revised:	Not applicable
Review Date:	Not applicable
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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.

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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 24th day of June, 2013.



Town of Whitby Policy

Policy Title:	Insurance Reserve Fund
Policy Number:	F 160
Reference:	Municipal Act, Council Resolution #263-10
Date Originated:	September 7, 2010
Date Revised:	Not applicable
Review Date:	September 7, 2015
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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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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 7th day of September, 2010.



Town of Whitby Policy

Policy Title:	Winter Control Reserve
Policy Number:	F 060
Reference:	Council Resolution #377-13
Date Originated:	September 16, 2013
Date Revised:	Not applicable
Review Date:	Not applicable
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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.

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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 16th day of September, 2013.



Town of Whitby Policy

Policy Title:	Workplace Safety and Insurance Board Reserve
Policy Number:	F 240
Reference:	Council Resolution #29-16
Date Originated:	January 18, 2016
Date Revised:	Not applicable
Review Date:	Not applicable
Approval:	Council
Point of Contact:	Corporate Services – Financial Planning

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.

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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 18th day of January, 2016.