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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 considered they received good value for their tax dollars. In order to sustain this position, the 2021 budget includes investments of:

- \$1.9 million to maintain services
- \$1.0 million to maintain infrastructure in a state of good repair
- \$1.4 million to plan for growth/future vision

These investments are reduced by \$2.7 million of assessment growth. This results in a \$1.6 million ongoing budgetary increase to maintain services, take care of our assets and prepare for growth and plan for our community.

The budget also assumes the impact of COVID-19 continuing throughout 2021 estimated at \$3.4 million. However, the budget includes a budget reduction option, where this one-time pressure is removed through a one-time reduction in the transfer to the Asset Management Reserve Fund.

By negating the pandemic financial related pressure, the resulting 2021 budgetary increase is \$1.6 million. Given the Town's portion of the total property tax bill is approximately 34%, the budgetary increase results in a 0.55% impact on the total property tax bill.

Building the 2021 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 2021 budget also includes a number of assumptions around the impact of COVID-19 on the operations of the Town.

The revenues and expenditure changes from 2020 Budget to 2021 Budget are summarized 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
2020 Budget	-	\$140.7	(\$140.7)	\$0
Based Budget Changes:	-	.	.	.
Prior Decisions & Annualization	(a)	\$0.1	\$0.2	\$0.3
Inflationary Adjustments	(a)	\$1.6	\$0.5	\$2.1
Subtotal Base Budget Changes	-	\$1.7	\$0.7	\$2.4
Program Changes:	-	.	.	.
Other Changes	(a)	(\$0.3)	(\$0.2)	(\$0.5)
Capital Maintenance	(b)	\$1.2	(\$0.2)	\$1.0
Capital Growth/Plan for Future	(c)	\$2.3	(\$0.9)	\$1.4
Assessment Growth	(d)	\$0	(\$2.7)	(\$2.7)
Subtotal Program Changes	-	\$3.2	(\$4.0)	(\$0.8)
Recommended Decision Items
Position (funded by capital project, no operating impact)	(c)	\$0.1	(\$0.1)	\$0
One-time Pandemic related budget reduction option	(e)	(\$3.4)	\$0	(\$3.4)
Subtotal Decision Items	-	(\$3.3)	(\$0.1)	(\$3.4)
Pandemic	(e)	(\$4.4)	\$7.8	\$3.4
2021 Budget	-	\$137.9	(\$136.3)	\$1.6

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)	\$1.4	\$0.5	\$1.9
Maintain Infrastructure – item (b)	\$1.2	(\$0.2)	\$1.0
Planning for Growth/Future – sum of item (c's)	\$2.4	(\$1.0)	\$1.4
Assessment Growth – item (d)	.	(\$2.7)	(\$2.7)
Pandemic – (e)	(\$7.8)	\$7.8	\$0
Total Budget Change	(\$2.8)	\$4.4	\$1.6

Values in the chart above are in millions of dollars and may not add due to rounding.

Maintain Services

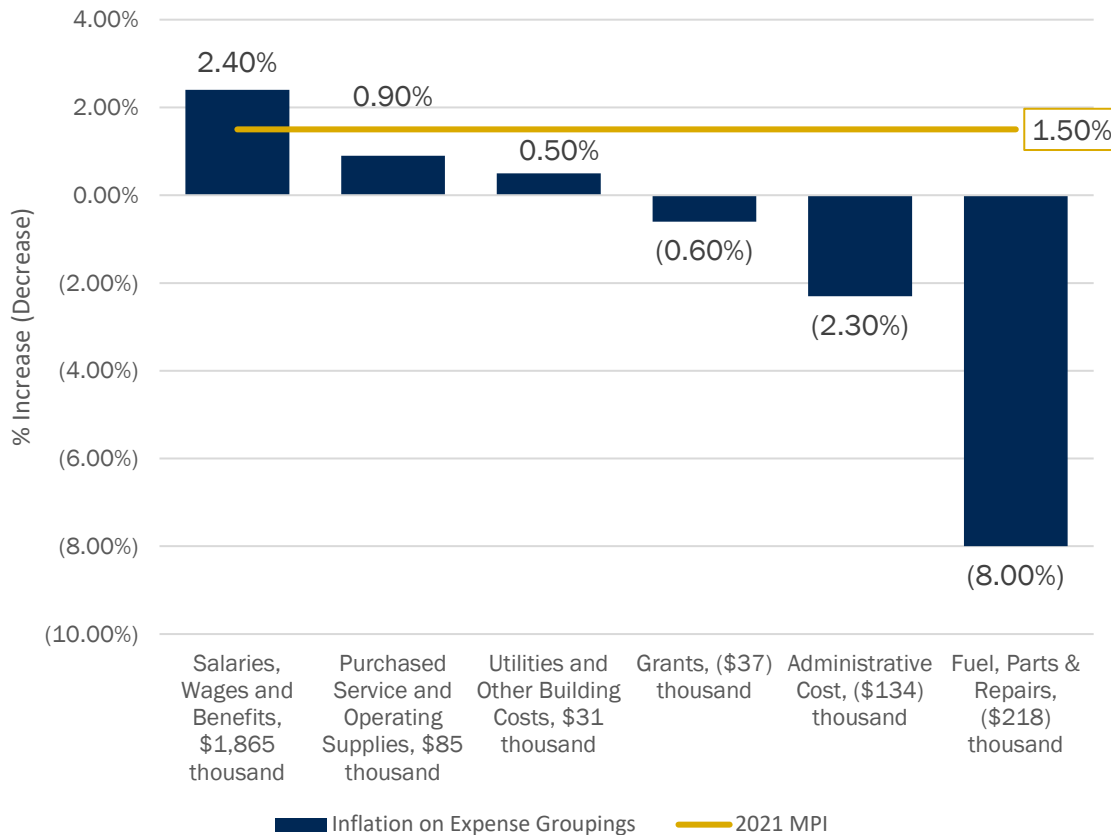
In order to maintain services, the 2021 budget has an overall financial impact of \$1.9 million and is a result of the budget adjustments made to address each of the following components.

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 Consumer Price Index (CPI) that is based on purchasing patterns of individual / household consumer vs those of a municipal corporation. The basket of goods used to calculate CPI (i.e. food, clothing etc.) is not comparable to the Town’s basket of goods (i.e. labour, energy costs) that are required to provide community services. As a result, the inflationary impacts facing a municipality are typically greater than the household CPI.

The overall inflationary increase on operating expenses is \$1.6 million which primarily relate to salaries and benefits, unusually low inflation in utilities and purchased services and deflation in fuel and insurance, as well as grants to the Whitby Public Library. Staff as part of their line by line review repurposed budget amounts to mitigate inflationary pressures. This represents a 1.5% inflationary increase from the previous year, which is lower than typical experience and is not considered sustainable in the future.

2021 Forecasted Municipal Price Index – Inflation Impact \$1.6 Million



The cost of salaries and benefits are the most significant area of increase. For 2021 budget, assumed economic adjustments have been incorporated as all of the Town’s labour agreements have expired. It also reflects impacts for job evaluations, position step changes, and benefit changes. The largest impact relates to benefits and reflects an assumed significant increase for the group benefits renewal based on preliminary estimates from the Town’s benefits consultant.

The budget forecast includes revenue adjustments based on approved user fee increases. However, these have been more than offset by a reduction in investment income due to the low interest rate environment as a result of the pandemic and the anticipation that this will continue into 2021. The overall impact is an additional inflationary pressure of \$0.5 million.

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

Prior Decisions

As outlined in the table below, the 2021 budget forecast includes \$0.3 million for the reversal of the prior year’s anticipated one-time revenues and expenses included in the 2020 budget.

Values in the chart below are in millions of dollars and may not add due to rounding.

Explanation	Expense	Revenue	Total
One-time Gapping for Single vs Family Benefits	\$0.3	\$0	\$0.3
One-time WPFPA Health Spending Trust for new Fire recruits	(\$0.1)	\$0	(\$0.1)
One-time Human Resource related expenses, mainly for Union Negotiations (x3) and Arbitrations (x1)	(\$0.1)	\$0	(\$0.1)
One-time Gapping - Business Plan Positions	\$0.2	\$0	\$0.2
One-time Position Related Recovery West Whitby Landowners Groups	\$0	\$0.2	\$0.2
Phasing of Growth - West Whitby Waste Collections	\$0.2	\$0	\$0.2
Hydro Savings IPSC - ICI Initiative	\$0.1	\$0	\$0.1
One-time Contribution to LTFR for Gapping on Business Plan Positions	(\$0.2)	\$0	(\$0.2)
One-time Contribution to Growth Capital Reserve Fund	(\$0.3)	\$0	(\$0.3)
Other one-time items	\$0	\$0.1	\$0
Total Reversal of Prior Year Non-Recurring Items	\$0.1	\$0.2	\$0.3

The most significant item relates to the prior year’s one-time group benefits related gapping estimate of \$0.3 million. This gapping is reviewed each year and adjusted based on current human resource complement information. The gapping estimate has been increased to \$0.4 million for 2021 based on this review (see Other Changes below).

Other Changes

As part of the budget process, efficiencies are realized through the annual line-by-line review where budget reductions have been achieved without affecting service levels of \$0.5 million. The Town has realized a total of \$4.5 million in efficiencies since 2012.

The budget also includes adjustments to address program/service delivery for growth, service level, and capital impacts resulting in a budget increase. In addition, a number of anticipated one-time revenues and expenses are included resulting in a budget reduction.

This includes the gapping estimate related to benefits which has been increased to \$0.4 million based on expected continuing trends. This is considered one-time due to the risk of changes from single to family benefits from year to year. As a result, the new 2021 one-time items totaled a net revenue position, and rather than have this impact the 2022 budget when this revenue is removed, the budget proposes to transfer all one-time revenue in excess of group benefit savings as a one-time contribution to the Long Term Finance Reserve.

These changes total a budget reduction of \$0.5 million as outlined in the table below. Values in table are in millions of dollars and may not add due to rounding.

Drivers of Change	Revenue	Expense	Total
Growth	\$0.4	(\$0.1)	\$0.3
Service Level	(\$0.1)	\$0.1	\$0
Capital Impacts	\$0	\$0.1	\$0.1
Non-Recurring Items	(\$0.4)	\$0	(\$0.4)
Efficiencies	(\$0.1)	(\$0.4)	(\$0.5)
Total Other Program Changes	(\$0.2)	(\$0.3)	(\$0.5)

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 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 existing policy for maintenance contributions recognizes the importance of appropriately funding the maintenance of assets so that pressures of inflation and growth do not erode the current level of infrastructure funding. As a result, the budget includes a \$1.2 million increase to the Maintenance Reserve Fund providing an Asset Management Funding Allocation as shown in the tables below.

2021 Asset Management Envelope Calculation

Values in the table below are in millions of dollars and may not add due to rounding.

Asset Category	2020 AM Envelope	Increase for 2019 Assumptions and Acquisitions	Increase for Inflation	2021 Calculated Draft Envelope
Facilities	\$4.3	\$0	\$0.2	\$4.5
Parks	\$2.0	\$0	\$0.1	\$2.1
Roads & Related	\$11.7	\$0.5	\$0.3	\$12.5
Fleet & Equip	\$4.0	\$0.1	\$0.1	\$4.1
Total	\$22.1	\$0.5	\$0.6	\$23.2

2021 Asset Management Envelope Funding

Values in the table below are in millions of dollars and may not add due to rounding.

Funded By	2020 AM Envelope	Increase for 2019 Assumptions and Acquisitions	Increase for Inflation	2021 Calculated Draft Envelope
Tax Based	\$18.2	\$0.5	\$0.4	\$19.1
Federal Gas Tax	\$3.9	\$0.0	\$0.2	\$4.1
Total Funding	\$22.1	\$0.5	\$0.6	\$23.2

Planning for Future/Growth

As a municipality grows, it incurs additional growth related costs to pay for the acquisition of assets, 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 2021 budget, an increased contribution of \$1.4 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 are currently below expectations;
- capital cost increases that are significantly above the rate of inflation and are susceptible to economic and/or trade pressures;
- risks from assessment appeals; and
- potential impacts on the Town's funding sources from the economic and political environment especially the financial impact as a result of changes to the Development Charges Act.

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 2021 budget includes \$2.7 million of assessment growth revenue.

Pandemic

The 2021 budget takes into account the impacts of COVID-19. It assumes that the pandemic will continue to have an impact on the Town's operations for the full 2021 year. The impact of the pandemic on the 2021 budget is estimated at \$3.4 million overall.

The recommended budget reflects reduction of costs and right sizing delivery of services and programs to address the reduced user demand that is reflective of public health requirements and the ultimate goal of protecting the health of our community.

The largest area of operations financially impacted is Community Services. Of the total estimated \$7.8 million of revenue losses, Community Services comprises \$7.3 million. The Recreation and Facilities divisions will experience significant pressures due to projected participation level reductions as summarized below:

Recreation - It is assumed that in-person camps will not run in 2021, while virtual camps, fitness and seniors programs will operate at a significantly reduced capacity to that of a normal year. No aquatic programming is assumed in 2021 and very limited revenues are expected from pool rentals and public swim at AOP. Membership revenues for the CRC Health Club are budgeted at approximately 30% to that of a normal year while the CRC pool is assumed to be closed for all of 2021.

Facilities - No advertising/sponsorship revenue is budgeted given the assumption that the Town will not charge companies while facility capacities remain below 50%. It is assumed that adult hockey will not run in 2021 and neither will public skating. Ice rental revenue at Iroquois and McKinney are expected to operate at 50% capacity, while Luther Vipond will not open for normal operating activities throughout 2021 and will be repurposed for COVID-19 testing for a portion of the year. In a similar fashion to the Town's experience in 2020, most

rental and permitting revenues are assumed to operate at significantly reduced levels or not at all throughout 2021.

Offsetting the \$7.8 million revenue losses are overall cost savings of \$4.4 million. Again, the majority of the savings are generated through Community Services of \$3.4 million. Largely, this relates to decreased part-time and summer student staffing requirements, as well as third party instructors in addition to other variable cost savings not required due to less program offerings/facility closures. There are increased costs for COVID-19 protocols including additional cleaning requirements.

The remaining \$1 million of overall cost savings relates to:

- Across the corporation, working from home arrangements and the assumption that training, courses and conferences will be offered virtually in a similar manner to 2020 will contribute to \$0.3 million in savings.
- Grants have been reduced \$0.2 million, largely relating to the Whitby Public Library Grant reflecting staff savings related to no Sunday hours for the full year, as well as the ongoing closure of the pond at Celebration Square. In addition, the Town's Access Grant Program has savings due to reduced recreation programming/participation levels.
- Special Event cancellations or alternative service delivery methods for the year results in a net savings of \$0.1 million.
- No summer student hiring, outside of Public Works, results in \$0.3 million in savings.

Recommended 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 140 FTE's, an average of 14 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 new properties were added. Despite this pressure from growth, in order to limit the 2021 budgetary increase, there are no new additional positions requested that have a tax impact.

The recommended budget includes a request to extend an existing contract position in Planning and Development related to the Comprehensive Zoning Business Plan action item in order to service new growth area requirements. However, this position is to be funded from the associated capital project.

Capital Projects

The 2021 budget does not include any capital related decision items.

Pandemic Impacts

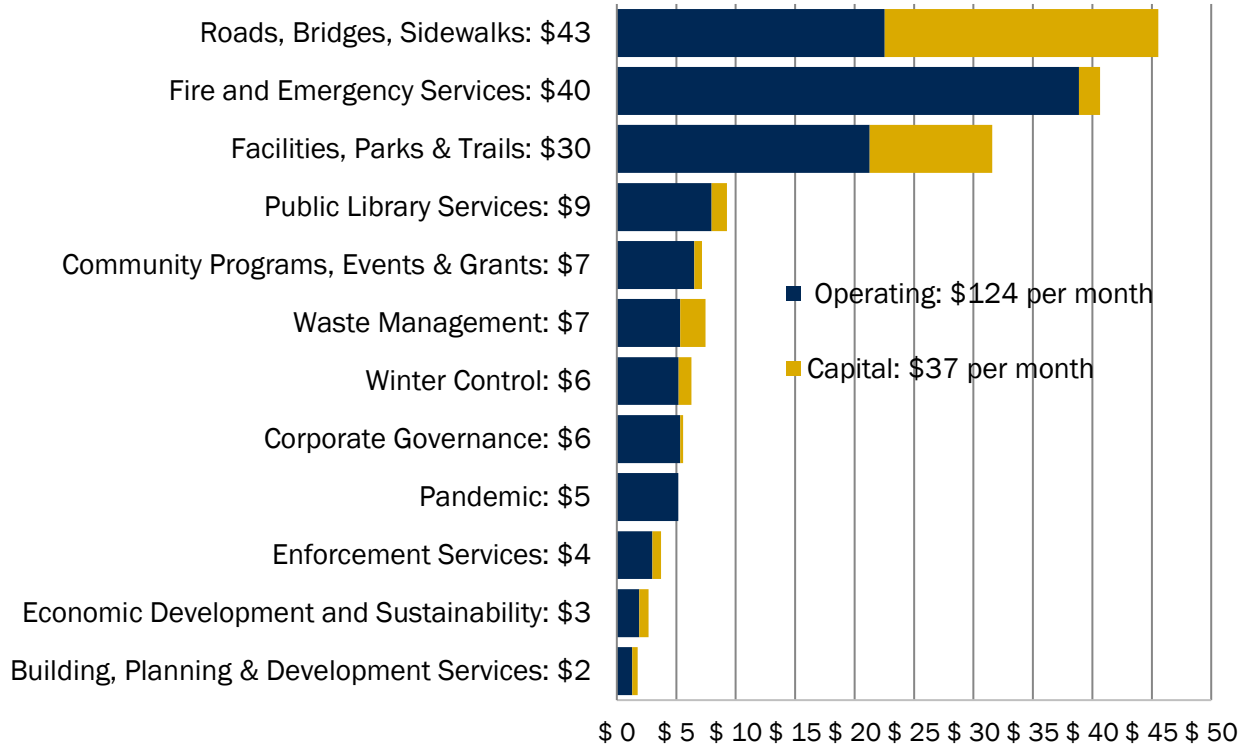
The 2021 budget assumes the pandemic impacts are one-time in nature and will reverse in 2022 (i.e. post vaccine). The budget reduction option approved by Council through the 2021 Budget Target report (FS 04-21) has been included in the decision items where the one-time COVID-19 pressure is offset by a one-time reduction to the Asset Management Reserve Fund of (\$3.4 million).

This reduction in funding to the capital maintenance program has been accommodated in the draft 2021 capital budget through staff shifting maintenance projects to within the nine-year forecast and by utilizing other available program reserves or Federal Gas Tax Reserve Fund balances. This shifting of project timing also assists with resource capacity pressures resulting from the impact COVID-19 has had on delaying the previously approved capital program. Note: Any federal or provincial grant funding related to COVID-19 remaining from 2020, or new funding in 2021, will be utilized prior to the reduction in the transfer to the Asset Management Reserve Fund.

Overall Budget Related Property Tax Impact

The recommended 2021 budget achieves Council's target of a 0.55% increase as the Town's impact on the total residential property tax bill. This represents an increase of approximately \$2.57 per month per household*.

What Services Taxpayers Receive for their Monthly 2021 Town Taxes*



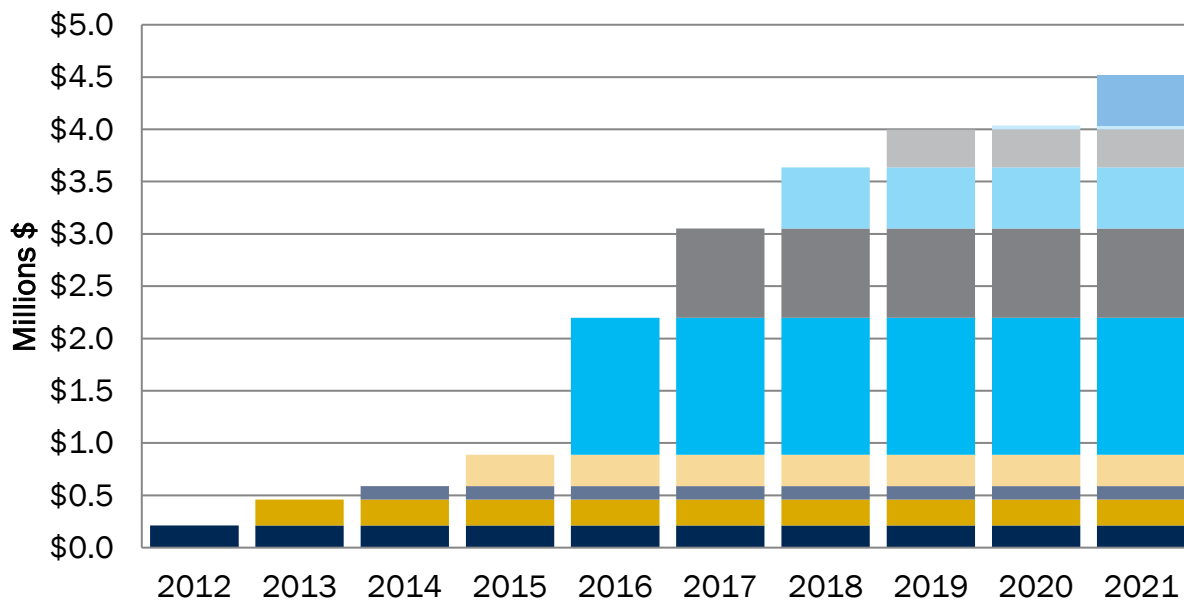
Service	Monthly Operating	Monthly Capital	Monthly Total
Roads, Bridges, Sidewalks	\$22.54	\$20.43	\$45.57
Fire and Emergency Services	\$38.87	\$1.43	\$40.67
Facilities, Parks and Trails	\$21.26	\$8.99	\$31.58
Public Library Services	\$7.96	\$1.05	\$9.26
Community Programs	\$6.53	\$0.56	\$7.17
Waste Management	\$5.33	\$1.81	\$7.45
Winter Control	\$5.19	\$0.96	\$6.27
Corporate Governance	\$5.33	\$0.24	\$5.60
Pandemic	\$5.18	\$0.00	\$5.18

Service	Monthly Operating	Monthly Capital	Monthly Total
Enforcement Services	\$2.99	\$0.68	\$3.71
Economic Development and Sustainability	\$1.88	\$0.71	\$2.67
Building, Planning & Development Services	\$1.29	\$0.44	\$1.76
Total	\$124.35	\$37.30	\$161.65

* Based on the 2020 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.)

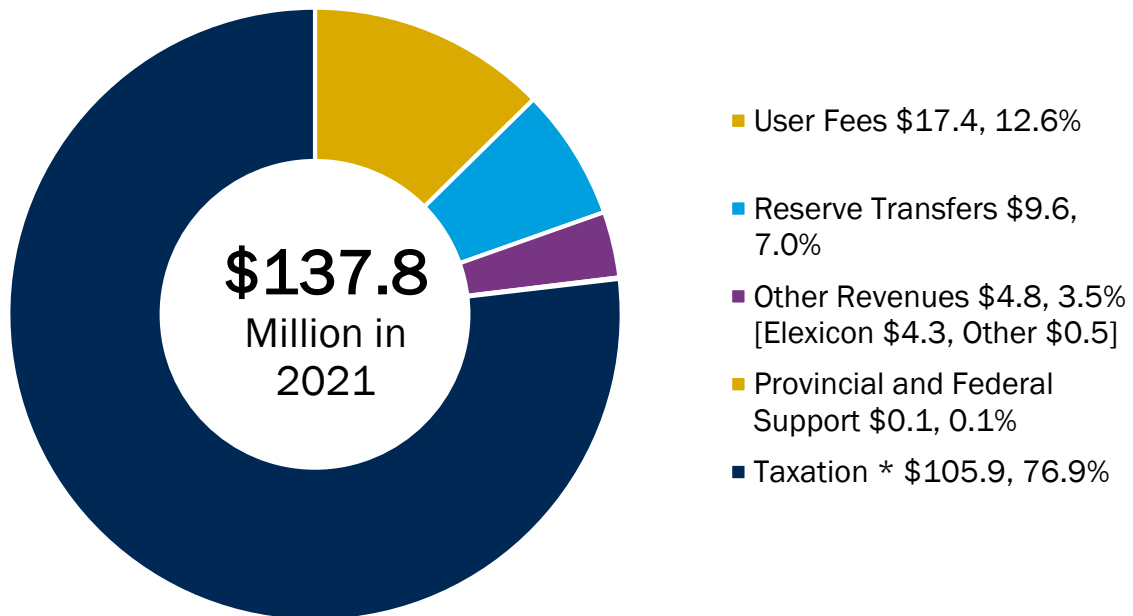
Continuing Efficiencies and Cost Savings 2012 to 2021 - \$4.5 Million



2021 Budget Financial Highlights

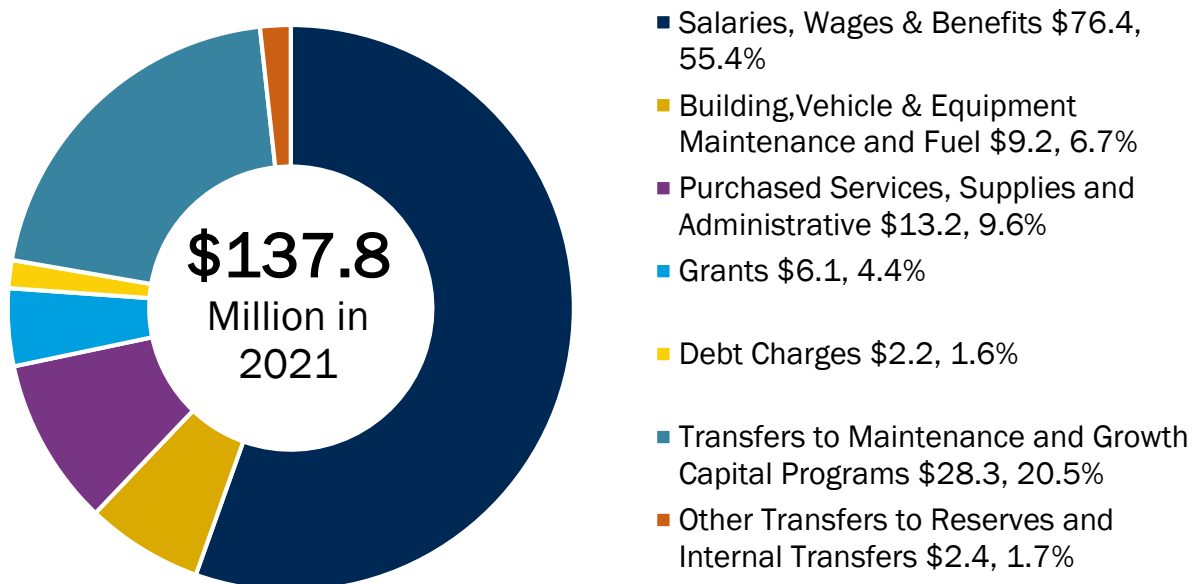
The recommended 2021 Operating Budget is \$137.8 million and the Capital Budget is \$87 million. The following charts depict the revenues, expenditures and funding sources.

2021 Operating Budget Revenues by Category



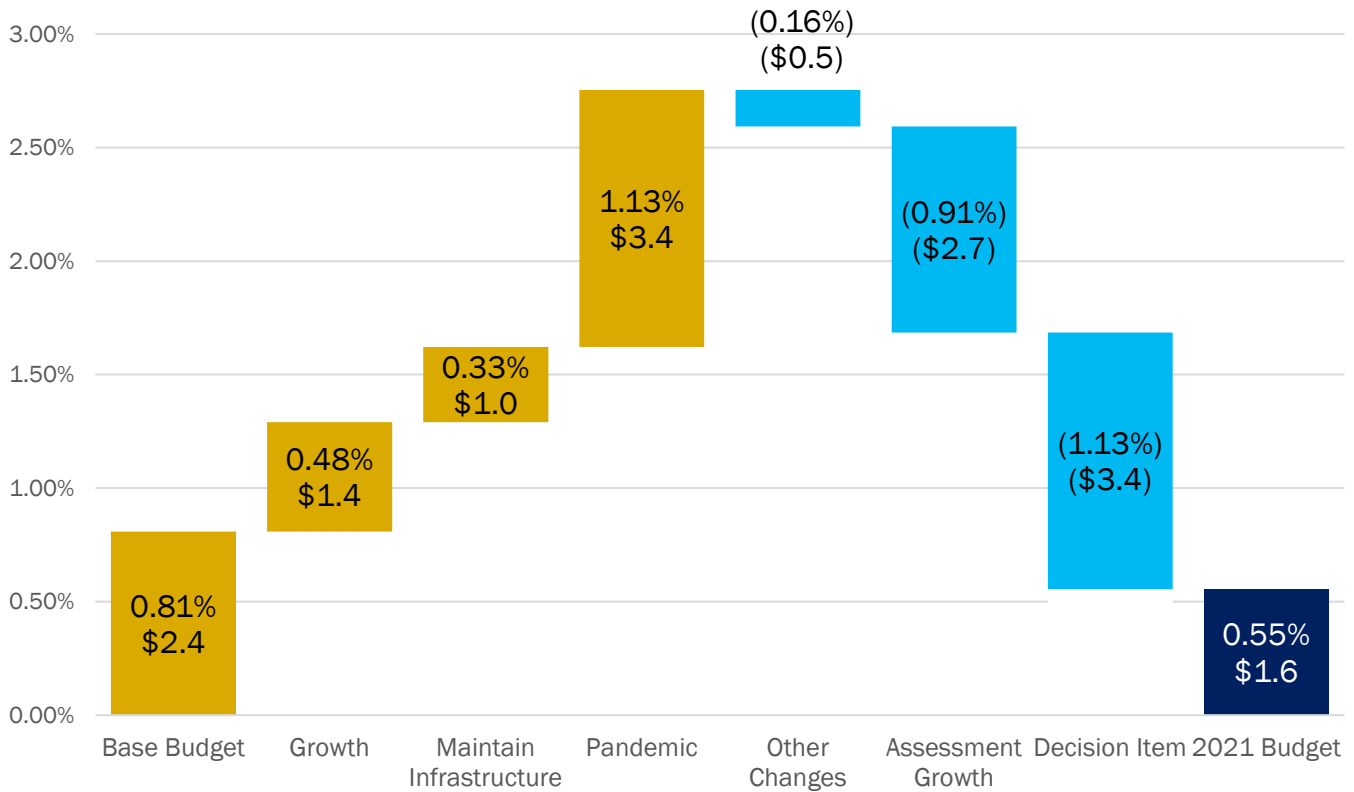
* Taxation includes the General Tax Levy \$103.9 million, Payments in Lieu and Supplemental Taxes \$2.1 million

2021 Operating Budget Expenditures by Category



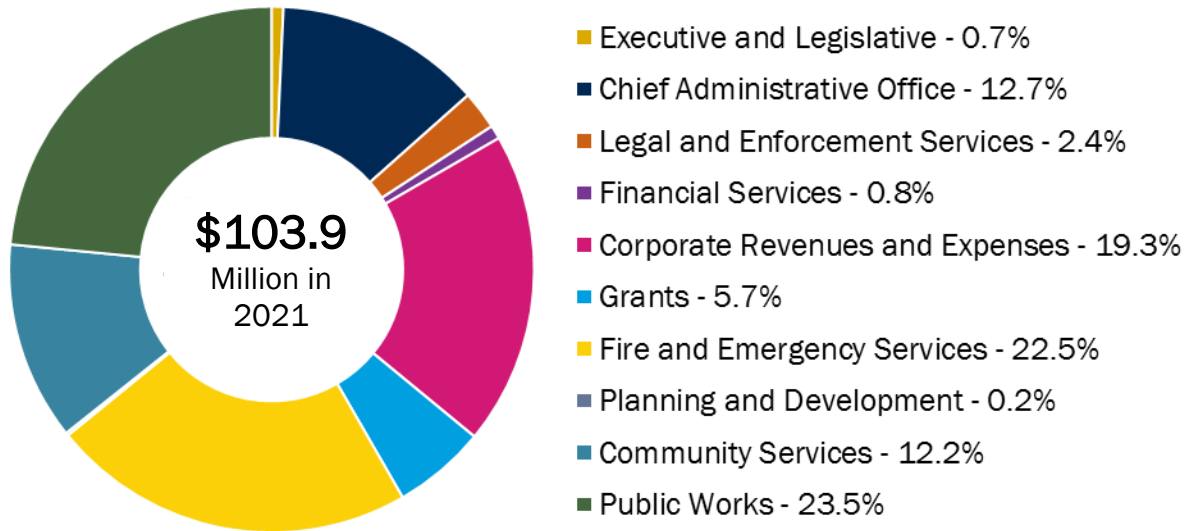
2021 Town of Whitby Budget Change

The chart and table below are in millions of dollars.



Overall Budget Impacts	Budget	Overall % on the Town Portion of Property Tax
Maintain Services	.	.
Base Budget	\$2.4	0.81%
Other Changes	(\$0.5)	(0.16%)
Total Maintain Services	\$1.9	0.65%
Maintain Infrastructure	\$1.0	0.33%
Growth	\$1.4	0.48%
Assessment Growth	(\$2.7)	(0.91%)
Pandemic	\$3.4	\$1.13%
Decision Item	(\$3.4)	(\$1.13%)
Total 2021 Budget	\$1.6	0.55%

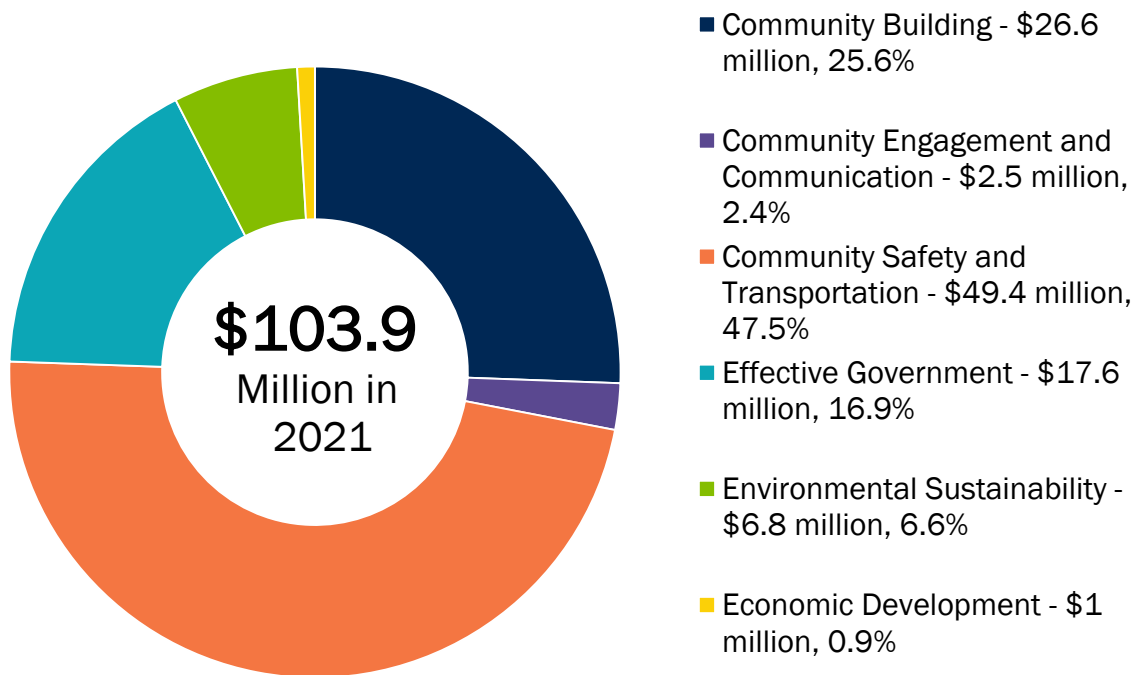
Departmental Net Budget Supported by Proposed Tax Levy



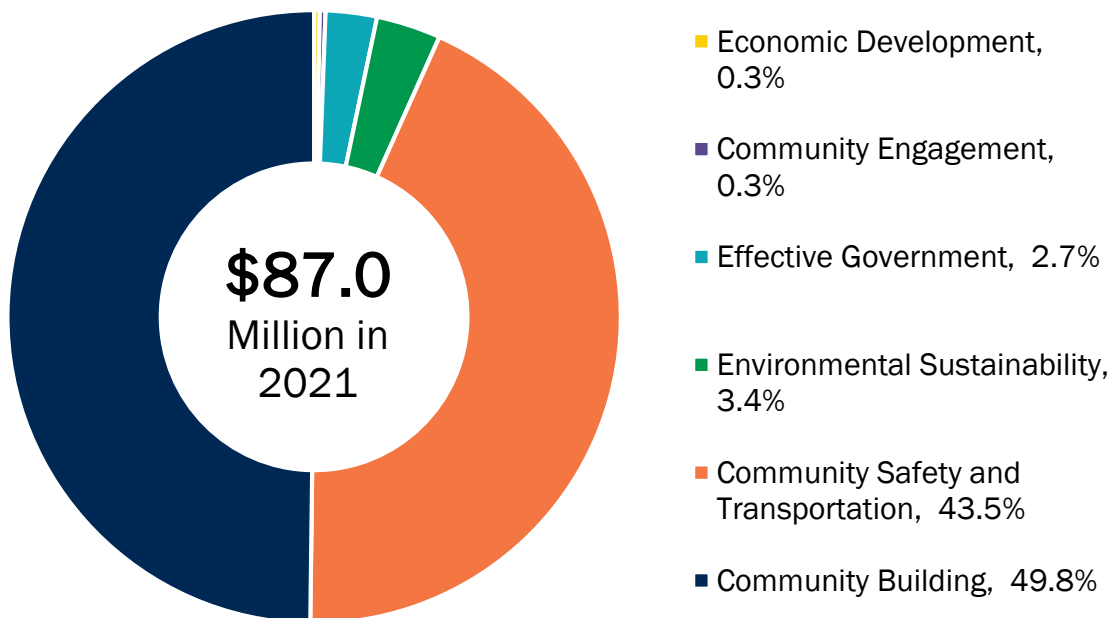
Department	As Percentage of Tax Levy	Millions of Dollars
Executive and Legislative	0.7%	\$0.7
Chief Administrative Office	12.7%	\$13.2
Legal and Enforcement Services	2.4%	\$2.5
Financial Services	0.8%	\$0.9
Corporate Revenue and Expenses	19.3%	\$20.0
Grants	5.7%	\$6.0
Fire and Emergency Services	22.5%	\$23.3
Planning	0.2%	\$0.2
Community and Marketing Services	12.2%	\$12.7
Public Works	23.5%	\$24.4
Total	100.0%	\$103.9

Values in the above table have been rounded to the nearest percentage and dollar amounts.

2021 Total Property Taxes Invested by Business Plan Theme

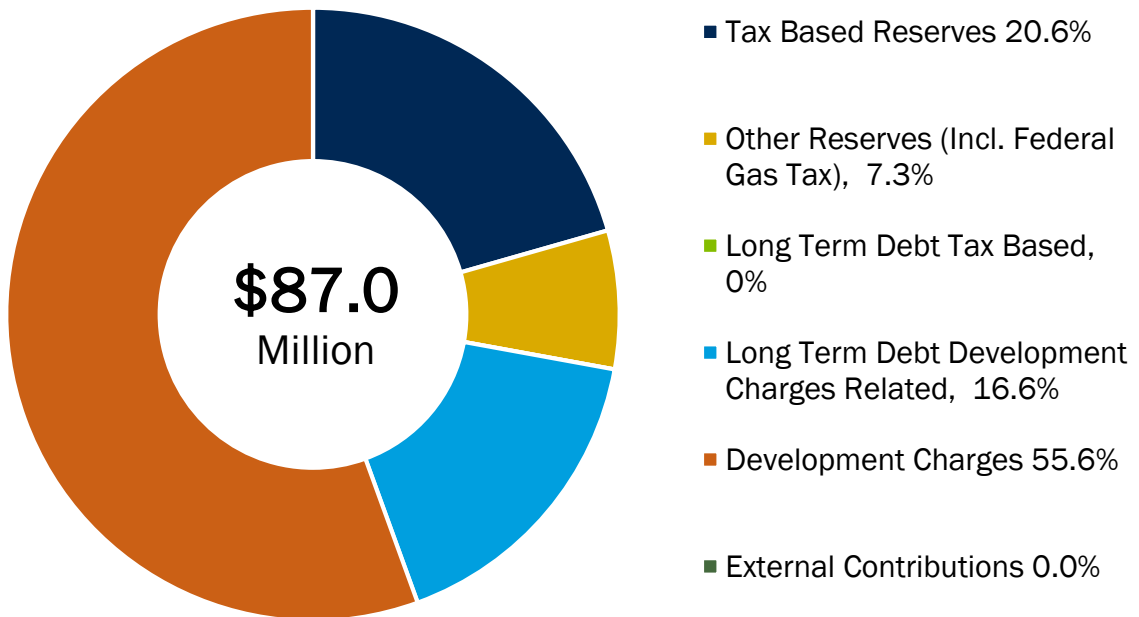


2021 Capital Budget by Business Plan Theme



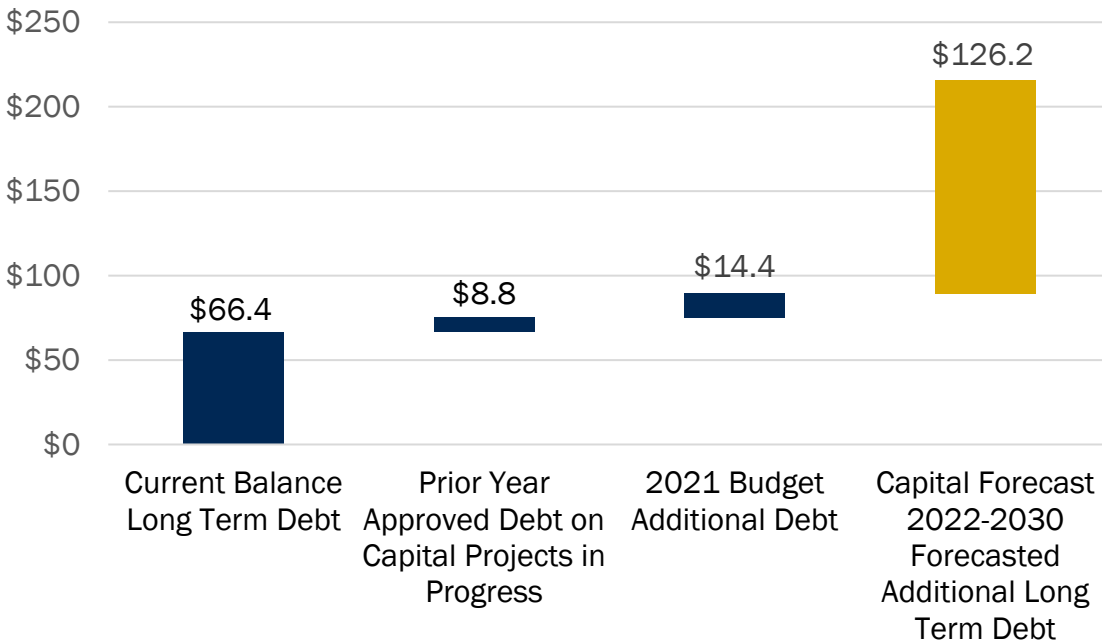
The 2021 Capital Budget allocation is 21% for asset management projects, 78% for growth related projects and 1% for ongoing initiatives and proposed new initiatives / community enhancements.

2021 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.



Corporate Uncommitted Reserve Forecast – 2021 Budgeted Reserve Receipts and Draws

The table below is in millions of dollars, and is based on the projected 2020 year-end reserve and reserve fund balances. At the time of preparation, the 2020 fiscal year-end process was in progress and the 2020 year-end balances have been estimated based on best information available.

Reserve Category	Forecasted Opening Balance	2021 Receipts	2021 Draws	Estimated 2021 Year End Balance
Asset Management	\$22.8	\$23.7	(\$21.9)	\$24.6
Growth	\$28.0	\$9.0	(\$4.8)	\$32.2
Development Charges	\$92.0	\$32.6	(\$60.5)	\$64.1
Program	\$36.2	\$2.2	(\$3.0)	\$35.4
Stabilization	\$10.8	\$0.9	(\$1.5)	\$10.2
One-Time	\$6.1	\$1.1	(\$1.6)	\$5.5
Total	\$195.9	\$69.5	(\$93.4)	\$172.0

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.

2020 Budget Restatements

There are several restatements to the 2020 approved budget based on changes throughout the year. These changes have no overall impact on the 2020 approved budget; however, are mainly reallocations or reclassifications. The 2020 restatements in the 2021 budget include:

- Renaming of Corporate Services to the Financial Services department.
- Reallocation of Technology and Information Services and Corporate Initiatives from Financial Services to the Chief Administrative Office department.
- Creation of the Organizational Effectiveness division within the Chief Administrative Office. Organizational Effectiveness consists of Human Resources, Corporate Communications, Technology and Information Services and Corporate Initiatives.
- Reallocation of non-elected staff in the Mayor and Council's office to the Chief Administrative Office.
- Reallocation of Corridor Management from Public Works Engineering to Operational Services, Roads & Traffic.

Staff Complement

Department	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Chief Administrative Office	74.35	1.08	0.00	0.00	1,2
Legal and Enforcement Services	25.00	5.34	0.00	0.00	1,2
Financial Services	33.00	2.30	0.00	0.00	1,2
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	82.00	80.60	0.00	0.00	
Public Works	160.51	43.44	0.00	0.00	1,2
Town of Whitby Total	564.86	135.19	1.00	0.00	

- (1) FTE's were adjusted to reflect changes through the year.
- (2) Includes new positions approved in 2020 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 Thousand)	Base Budget Changes			Program Changes			2021 Budget
	2020 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	Pandemic	
Revenues							
Taxation	(\$101,595)	\$0	\$16	(\$2,700)	\$0	\$0	(\$104,279)
Grants	(\$150)	\$10	\$0	\$2	\$0	\$31	(\$107)
Program Revenues, Fees and Fines	(\$23,698)	\$7	(\$213)	\$1,375	\$0	\$7,653	(\$14,877)
Miscellaneous Revenue & External Recoveries	(\$1,998)	\$184	(\$2)	(\$818)	\$0	\$67	(\$2,567)
Other Revenues	(\$6,039)	\$0	\$713	\$0	\$0	\$569	(\$4,757)
Transfers from Reserves & Internal Recoveries	(\$7,220)	\$30	\$47	(\$1,808)	(\$136)	(\$506)	(\$9,593)
Total Revenues	(\$140,701)	\$231	\$561	(\$3,950)	(\$136)	\$7,814	(\$136,181)
Expenditures							
Salaries, Wages & Benefits	\$76,842	\$342	\$1,865	(\$296)	\$136	(\$2,537)	\$76,352
Building Related Costs & Utilities	\$6,627	\$89	\$31	\$15	\$0	(\$18)	\$6,743
Vehicle & Equipment Maintenance and Fuel	\$2,683	\$32	(\$218)	(\$22)	\$0	(\$21)	\$2,453
Purchased Services and Supplies	\$8,821	\$179	\$85	(\$241)	\$0	(\$724)	\$8,120
Administrative Costs	\$6,006	(\$91)	(\$134)	(\$197)	\$0	(\$530)	\$5,053
Grants	\$6,298	(\$30)	(\$37)	\$30	\$0	(\$152)	\$6,109
Debt Charges	\$1,393	\$0	\$0	\$850	\$0	\$0	\$2,243
Transfers to Reserves and Internal Transfers	\$32,031	(\$451)	(\$45)	\$3,055	(\$3,367)	(\$465)	\$30,757
Total Expenditures	\$140,701	\$68	\$1,546	\$3,194	(\$3,231)	(\$4,448)	\$137,831
Net Operating Budget	\$0	\$299	\$2,107	(\$756)	(\$3,367)	\$3,367	\$1,650
Executive and Legislative Chief Administrative Office	\$747	\$0	\$26	\$0	\$0	(\$24)	\$748
Legal and Enforcement Services	\$13,311	(\$56)	\$350	\$12	\$0	(\$391)	\$13,225
Financial Services	\$2,388	\$5	\$59	(\$16)	\$0	\$26	\$2,462
Corporate Revenues and Expenses	\$975	\$3	\$124	(\$184)	\$0	(\$47)	\$871
Grants	(\$79,344)	\$45	\$584	(\$85)	(\$3,367)	\$0	(\$82,167)
Fire & Emergency Services	\$6,139	(\$30)	(\$37)	\$30	\$0	(\$152)	\$5,950
Planning and Development	\$22,896	(\$119)	\$566	\$5	\$0	(\$19)	\$23,329
Community Services	\$509	(\$12)	(\$4)	(\$300)	\$0	(\$13)	\$179
Public Works	\$8,534	\$89	\$156	(\$52)	\$0	\$3,952	\$12,679
Net Operating Budget	\$23,845	\$376	\$283	(\$166)	\$0	\$38	\$24,375
Net Operating Budget	\$0	\$299	\$2,107	(\$756)	(\$3,367)	\$3,367	\$1,650

Note: Numbers may not add due to rounding

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Recommended Decision Items

The purpose of this section is to outline both the Operating and Capital Decision Items for Council's consideration in keeping with both the Operating and Capital Budget Process Policies. In order to limit the 2021 budgetary increase, there are no new additional capital items or positions requested that have a tax impact.

Operating Budget Decision Items are changes to the base budget (that have an impact in excess of a threshold set by the Treasurer) that have not been previously approved by Council. As identified in the 2021 Budget Summary, there is one position related decision item request to extend an existing contract position in Planning and Development related to the Comprehensive Zoning Business Plan action item in order to service new growth area requirements. There is one non-position related decision item related to the Budget Target Report (FS 04-21) Option 1 approved by Council, reducing the estimated **one time** Pandemic pressures in 2021 by a reduced contribution to the Asset Management Reserve Fund on a **onetime** basis.

Capital Budget Decision Items include capital projects related to position requests and new strategic initiatives and community enhancements. There are no new Capital Decision Items in the 2021 budget.

The tables below list the decision items.

Operating Budget Decision Items

Position Related Requests:

Request	FTE	Reason for Request
Planning and Development		
Principal Planner (2 Year Contract) – Growth Theme – Effective Government	1.00	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. In addition to the Comprehensive Zoning Review, this position will be managing the Intensified Residential Use Study as a result of Council’s passing of Interim Control By-laws 7699-20 and 7700-20 on December 7, 2020. The Intensified Residential Use Study is a requirement under the Ontario Planning Act in accordance with fulfilling the requirements of the Interim Control By-laws. This position is proposed to be funded from the Capital budget that was allocated to this project.
Total Position Related Requests	1.00	.

Non-Position Related Requests:

Request	Reason for Request
<p>Pandemic One Time Reduction to Asset Management</p>	<p>Council in establishing the 2021 Budget target, approved the budget reduction Option #1 identified in the Budget Target Report (FS 04-21) that reduces the estimated one time Pandemic pressure in 2021 of \$3.4 million by reducing the contribution to the Asset Management Reserve Fund on a one time basis.</p> <p>This option was developed as a way to offer relief for the assumed one time pressure the Town is estimated to experience related to COVID-19 in 2021. It is assumed this impact will reverse in 2022 when we are operating in a post vaccine environment.</p> <p>Given the magnitude of the pressure and to limit any further impact on service delivery in 2021, this approach was developed rather than to raise taxes in one year and then reverse in the following year.</p> <p>This option follows the principled approach the Town has employed of only using one time monies/savings to offset one time expenses/pressures. The reduction in funding to the capital maintenance program has been accommodated through deferring some projects, based on latest asset condition assessments and staff capacity given the delay of the existing 2020 approved capital program as a result of COVID-19 and by utilizing other available funding sources.</p>

Please see the respective department overview for the position and non position request details.

Summary

Request (\$ in thousands)	FTE	Ongoing Annual Tax Based Impact \$	2021 Tax Based Impact \$	2022 Tax Based Impact \$
Total Growth Related Positions	1.0	\$0	\$0	\$0
Non Position – One Time	-	\$0	(\$3,337)	\$3,337
Total	1.0	\$0	(\$3,337)	\$3,337

Capital Budget Decision Items

There are no new Capital Budget Decision Items in 2021.

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

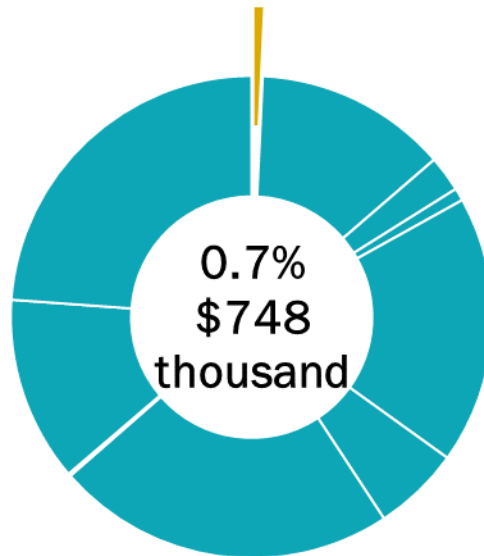
The Mayor, as Head of Council, is the Council spokesperson and is responsible for the following additional duties as specified in the Municipal Act, 2001 s. 225:

- 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

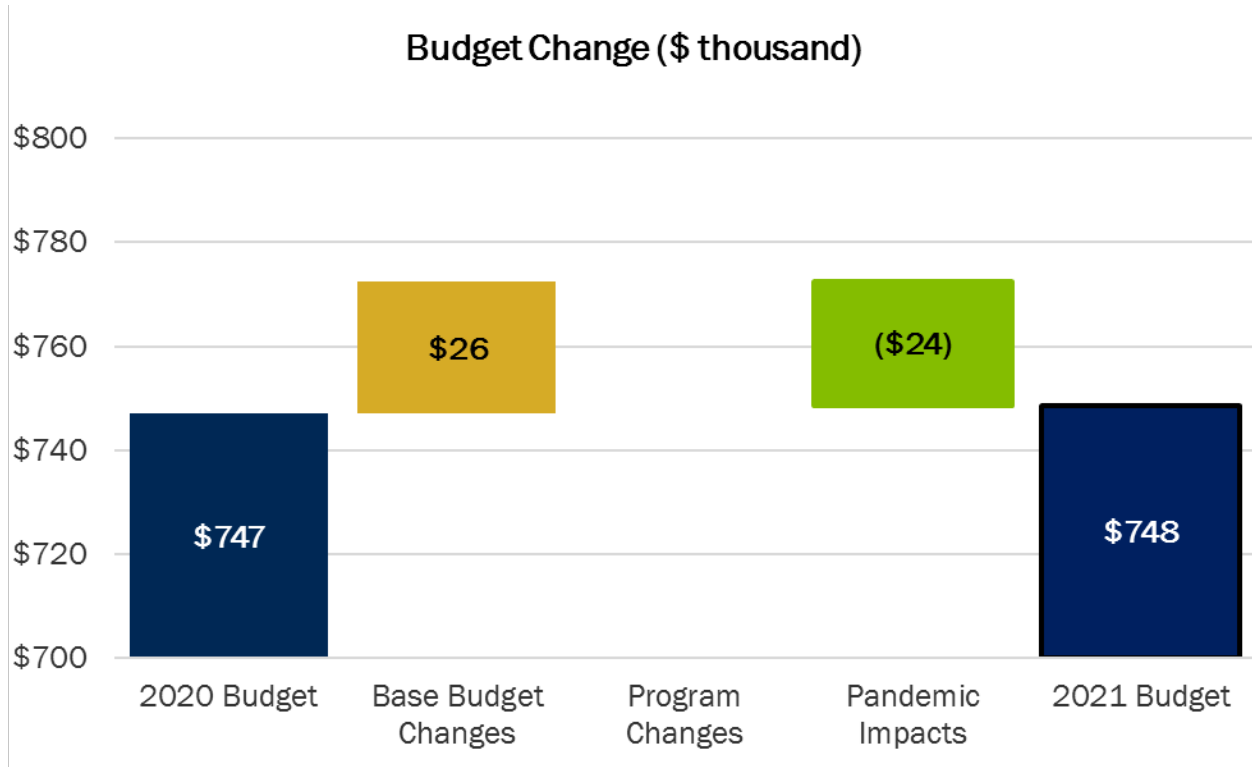
As specified in the Municipal Act, s. 224, the role of Council is as follows:

- 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

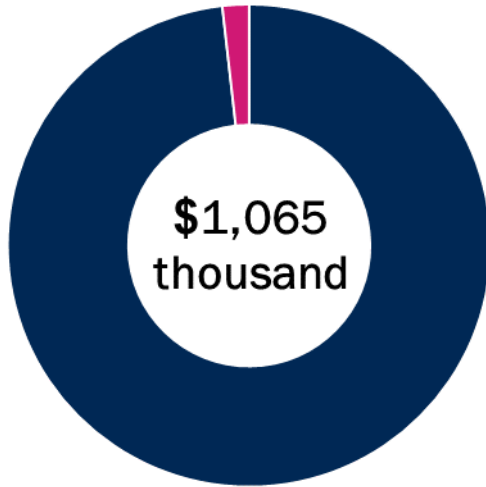


Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Executive and Legislative	0.7%	\$748
Other Departments	99.3%	\$103,102
Total	100.0%	\$103,850



Budget Change		(\$ in thousands)
2020 Budget		\$747
Add: 2021 Base Budget Changes		\$26
Add: 2021 Program Changes		\$0
Add: 2021 Pandemic Impacts		(\$24)
Total 2021 Budget		\$748

Expenditure



- Salaries, Wages & Benefits \$1,046
- Administrative Costs \$19

Revenue



- Miscellaneous Revenue & External Recoveries \$317

Operating Budget

Executive and Legislative

Financial Account Category Followed by Division (\$ in Thousand)	Base Budget Changes			Program Changes			2021 Budget
	2020 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	Pandemic	
Revenues							
Miscellaneous Revenue & External Recoveries	(\$317)	\$0	\$0	\$0	\$0	\$0	(\$317)
Total Revenues	(\$317)	\$0	\$0	\$0	\$0	\$0	(\$317)
Expenditures							
Salaries, Wages & Benefits	\$1,021	\$0	\$26	\$0	\$0	\$0	\$1,046
Administrative Costs	\$43	\$0	\$0	\$0	\$0	(\$24)	\$19
Total Expenditures	\$1,064	\$0	\$26	\$0	\$0	(\$24)	\$1,065
Net Operating Budget	\$747	\$0	\$26	\$0	\$0	(\$24)	\$748
Executive and Legislative	\$747	\$0	\$26	\$0	\$0	(\$24)	\$748
Net Operating Budget	\$747	\$0	\$26	\$0	\$0	(\$24)	\$748

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases – \$26 thousand

- Mayor & Councillor remuneration and car allowance increases \$26 thousand to the 2020 approved amount (Note: At the Regular Council meeting on November 2, 2020, Resolution # 225-20 'Freezing Council Remuneration at 2020 Rates' was passed to direct that salary and car allowance for 2021 and 2022 be held at the 2020 rate.)

Program Changes: (\$24 thousand)

Pandemic Related Impacts – (\$24 thousand)

Executive & Legislative is expecting to experience savings due to work from home arrangements and the expectation that seminars and conferences will continue to be on-line versus in-person for 2021. It is also expected that Mayor and Council will spend approximately 25% of their expense allowance.

- Mayor & Councillor Spending Allowance savings (\$19 thousand) – The Mayor & Councillor spending allowance is \$76 thousand and the Town previously assumed and budgeted that Members of Council would spend 50% of their allowance, or \$38 thousand. However, due to seminars and conferences expecting to continue with virtual delivery rather than in-person, as well as ongoing travel restrictions, the Town is expecting Members of Council to spend only 25% of their expense allowance in 2021.
- Removal of Transportation Sign Campaign (\$5 thousand)

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Mayor & Council					
Revenues					
Miscellaneous Revenue & External Recoveries	(\$317)	(\$317)	\$0	\$0	(\$317)
Total Revenues	(\$317)	(\$317)	\$0	\$0	(\$317)
Expenditures					
Salaries, Wages & Benefits	\$1,024	\$1,021	\$25	\$0	\$1,046
Purchased Services and Supplies	(\$13)	\$0	\$0	\$0	\$0
Administrative Costs	(\$1)	\$43	\$0	(\$24)	\$19
Total Expenditures	\$1,010	\$1,064	\$25	(\$24)	\$1,065
Net Operating Budget	\$693	\$747	\$25	(\$24)	\$748
Total Executive and Legislative	\$693	\$747	\$25	(\$24)	\$748

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 development of the Customer Service Strategy and corporate customer service training for front-line staff.

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.

2020 Accomplishments by Business Plan Theme

Name of Project	Description
Enhanced Switchboard Functionality and Data Collection	Upgraded back-end data collection for corporate telephone system. Enhanced metrics used to monitor performance and support the Customer Service Strategy.

Name of Project	Description
Exploration of Customer Services Best Practices	Explored customer service best practices in comparator municipalities and contrasted to current Corporate customer service practices in support of the Customer Service Strategy.
Implement Customer Service Quick Wins	Identified customer service quick wins that could be implemented in the short-term without a financial impact to the Town.

Community Engagement and Communications

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

Economic Development

Name of Project	Description
Film Permit Process Review	Reviewed the film permitting process which resulted in the development of a new simplified permit template.

Effective Government

Name of Project	Description
Forms Standardization Project	Created a plan for a form repository, with standardized information and data collection fields, using new brand.
Freedom of Information Process Improvements	Reviewed and updated tracking of FOI requests and request processing.
MFIPPA Training	Trained two target groups. 1) Those that administer and create systems/processes 2) General end users.

Name of Project	Description
Procure Vendors for 2022 Municipal Election	Began procurement process for key vendors for 2022 Municipal Election.
Records Retention Schedule Update	Revised and updated the corporate records retention schedule, By-law and related Policy to ensure efficiency and compliance with legislation.

2021 Work Plans by Business Plan Theme and Current Status

Community Building

Name of Project	Description	% Completed
Develop Customer Service Strategy	Tender, award, and complete the Customer Services Strategy with intent to act on recommendations.	50%
Provide Corporate Customer Service Training	Provide customer service training opportunities to identified key staff across the Corporation.	75%

Community Engagement and Communications

Name of Project	Description	% Completed
Contribution Rebate Program Process Improvements	Plan and implement improvements to the rebate contribution program to allow for seamless submission by contributors, candidate validation, and the Clerk's approval.	0%
Election Communications Plan	In preparation for the 2022 Municipal Election, this project will identify opportunities to engage voters in advance of the election in an effort to improve voter interest and awareness.	0%

Effective Government

Name of Project	Description	% Completed
Digitization of Records Opportunities	Explore opportunities to digitize physical records that are stored long term and referenced over the life of the organization. Current targeted records for digitization are Property Files which are permanent records. Digitization of these records will have a positive internal and external impact.	15%
Election Logistics	In preparation for the 2022 Municipal Election, this project will identify potential voting locations, staffing requirements, and other logistics related to the upcoming election.	10%
Electronic Meeting Management and Report Review	This project will identify opportunities to improve the Town's meeting management software and develop an efficient electronic Staff Report review and submission process.	20%
Information Governance Program Build Out	Following the approval of the Information Governance Policy, this project will work to create new and revised subsidiary procedures to manage and promote effective information management at the Town. This project will aim to increase record and information management awareness with Town staff. It will also position the Town for effectively managing records and information as technology changes.	0%
Records and Information Management Intranet Page	Create a resource page on the Whitby Wire for current information, forms and references to help staff confidently manage their department records.	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 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 and support of information technology devices and technology platforms to enable Town services and drive efficiencies. 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 40 percent over the next decade, the critical focus is preparing the workforce and modernizing systems and processes to deliver services to the changing community.

2020 Accomplishments by Business Plan Theme

Community Engagement and Communications

Name of Project	Description
Enhanced Communication Tools for Council Initiatives	Developed a toolkit that will enable Council/staff to share Town news, events, programs and initiatives through touchpoints such as: social media, media monitoring and issues management.

Effective Government

Name of Project	Description
AMANDA Modernization	Implemented a new licensing and permitting solution version that is more robust, secure and provides more modern web-based user interface.
Application Delivery modernization (Citrix)	Implemented a new application delivery solution to support the changing corporate business services delivery requirements and work from home arrangements.
Audit & Accountability Fund (AAF) Project	Undertook an assessment process to identify modernization opportunities to reduce costs, improve efficiency and services through the use of the Town's Geographic Information Systems (GIS). The outcome of this report will lay the foundations for various future GIS initiatives that will provide the corporation with service delivery efficiencies.
Business Planning Software	Implemented a corporation Business and Work planning solution to identify, track and manage corporate work plan projects and initiatives.
Business Productivity Modernization using Microsoft cloud solutions (Microsoft Azure, Office 365)	Created Office Azure and Office 365 portals that are necessary first steps to moving to Microsoft's modern cloud hosted business productivity suite.

Name of Project	Description
Develop Corporate 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.
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.
Firewall Modernization	Implemented new corporate firewalls to improve security and improve capacity.
GIS field data tool modernization	Implemented new GIS tools that will improve field data collection required for asset management and work management initiatives.
Implement Employee Service Awards	Developed the Employee Service Award policy and program, which will allow employees to choose an award at each milestone year of service including 5, 10, 15, 20, 30, 35, 40 and 45 years of service.
Message Threat Detection Solution Modernization	Implemented a new security technology to identify and detect external threats and stop targeted attacks.
Microsoft Enterprise Agreement	Negotiation of a new three-year Microsoft Enterprise Agreement is necessary which covers licensing for all corporate used Microsoft technologies and services.
Mobile Device Management (MDM) Modernization	Implemented a modern Mobile Device Management solution to improve security and end user functionality.
Network Access Controller Implementation	Implemented a security solution to improve controls and provide enhanced oversight on all connected devices on the Town's Wi-Fi network.

Name of Project	Description
Human Resources Policy Implementation	Continued to develop, update and implement policies that ensure appropriate and consistent procedures are applied across the corporation and position the corporation as a progressive and competitive employer.
Telephone System Modernization	Implemented a modern Voice over IP communication solution that is secure, robust and meets the evolving corporate business requirements related to remote and work from home arrangements.
TIS Policy Development	Developed a variety of IT policies required when moving to a new modern technology platforms
VPN - Secure Remote Access modernization	Implemented a new VPN solution that is secure, robust and meets corporate business requirements needed to support remote working arrangements.

2021 Work Plans by Business Plan Theme and Current Status

Community Engagement and Communications

Name of Project	Description	% Completed
Corporate Communications Strategy	Develop a comprehensive communications strategy that aligns to the Corporate Strategic Plan and takes into account Council Priorities and initiatives. The strategy will include goals, objectives and Key Performance Indicators to demonstrate value and success.	5%
Corporate Rebrand - Phase Three	Providing guidelines (fulsome and condensed formats) as a resource to staff. Training internal stakeholders on brand guideline and template use. Creating additional corporate templates. Updating digital assets and website logo. Providing standards that inform other projects and studies (example: Wayfinding and Signage Study).	50%

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%

Community Safety and Transportation

Name of Project	Description	% Completed
Lifecycle refresh for Parking Services technologies	Asset and security initiative to upgrade end of life computers used by parking services to modern devices that can be used in the field. This project will improve device security and reliability while supporting field work requirements.	0%

Effective Government

Name of Project	Description	% Completed
2022-2024 Corporate Information Services Strategy Plan & Digital Strategy	Development of a new Corporate IT master plan which will identify the key technology initiatives for the 2022 to 2024 timeline required to modernize and secure the corporate technology platform required for service delivery. This project will leverage an external consultant to assist the Technology and Innovation team with completing a current state analysis, departmental business requirements gathering and the development of an action plan. The master plan is expected to be presented to council in late 2021.	0%
ADP API Implementation	Technology initiative that will improved integration, reporting and disaster recovery functionality for the Town's ADP solution	0%

Name of Project	Description	% Completed
Amanda API Implementation	Technology initiative that will improved integration, reporting and disaster recovery functionality for the Town's Amanda solution.	10%
Animal License solution replacement	Technology initiative that will implement a new animal license solution (replacing a solution at end of life) and the creation of new business processes designed to improved online services, enhanced reporting functionality and improve operational efficiency.	0%
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 backup solution provides a recovery point for core corporate systems and data.	25%
Begin Diversity & Inclusion Awareness	Begin to set the stage for more focused diversity and inclusion initiatives and programs through education, assessment and long-term planning. Create training that will create a general awareness around diversity and inclusion in the workplace and support a culture of allyship.	25%
Implementation of Leadership Commitments	Imbed 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.	60%
C.U.P.E. Local 53, Full-time Collective Bargaining	Collective Bargaining for a renewal collective agreement with C.U.P.E. Local 53, Full-time (contract expiry date is March 31, 2020)	75%
C.U.P.E. Local 53, Part-time Collective Bargaining	Collective Bargaining for a renewal collective agreement with C.U.P.E. Local 53, Part-time (contract expiry date is May 31, 2020)	0%

Name of Project	Description	% Completed
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.	10%
Complete Implementation of Paperless Time and Attendance	To finalize the move of all departments from paper timesheets to utilizing the time and attendance system through ADP's Workforce Now. The elimination of paper timesheets will result in better tracking of time off, reduction in duplicate entries and increased reporting on payroll and time off.	75%
Contingency Planning	Develop a comprehensive business continuity plan and identify resources to support the organization to continue operations during unexpected circumstances.	25%
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.	25%
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.	40%
Develop a Healthy Workplace Strategy	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. A reboot of the wellness committee and preliminary assessment completed by external consultants will assist in the formulation the framework.	20%

Name of Project	Description	% Completed
Develop Change Management Workshop/Course	Support the speed and volume 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 energy and engagement.	20%
Implementation of the Talent Management Framework	Begin the implementation of the Town's Talent Management framework, beginning with redesigning the Performance Management process to support the Town's staff with individual development, feed the Town's leadership pipeline through succession planning, continue to foster the CARE culture, and the support the Town's performance goals.	10%
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. Digital literacy workshops will be provided mainly by the Technology and Innovation services team.	25%
Disaster Recovery Solution Implementation	Technology initiative to implement a Disaster Recovery (DR) solution and the creation of new business processes. The DR Solution will address the business Recovery Point Objectives (RPO) and Recovery Time Objectives (RTO).	25%
Employee Assistance Program (EAP) Contract Replacement	Go to market to explore other Employee Assistance Programs (EAP) to ensure the Town is accessing a wide variety of services for staff at the best price.	0%

Name of Project	Description	% Completed
Implement Employee Service Awards	Implementing the Town's new Service Awards program that celebrates the key milestones staff reach in their career with the Town of Whitby by offering staff the opportunity to select an individualized gift. In addition to the roll-out of service awards, the Town will be enhancing and expanding the current annual awards ceremony that currently celebrates only staff achieving the 25-year milestone and retirement, to include all staff who are celebrating one of the milestones in the program.	70%
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. Phase 1 involves completion an initial state for 6 mega processes. An ERP consultant will be engaged to assist with Phase 1.	30%
FMW Upgrade	Technology initiative that upgrade the Town's financial reporting tool to the most current vendor supported version.	0%
GIS AAF - Phase 1 - GeoHub	Technology initiative that will include the creation of a variety of GIS applications, story maps and dashboards to support both internal and external service delivery initiatives.	0%
Gtechna Upgrade / Replacement	Technology initiative that will implement a new parking solution that will provide improved online services, enhanced integration and reporting functionality.	0%
HMS Upgrade	Technology initiative that upgrade the HMS solution to the most current vendor supported version.	0%
I.A.F.F Local 2036, Collective Bargaining	Collective Bargaining for a renewal collective agreement with I.A.F.F. Local 2036 (contract expiry date is December 31, 2018).	10%

Name of Project	Description	% Completed
Implement Enhancements to the Onboarding Process	Implement enhanced content and a new process for onboarding new employees to the Town. Develop a more engaging and facilitated process that will accelerate the integration of new employees into the Town's culture and operations, as well as enable and empower them to begin actively contributing right away.	25%
Lifecycle End User Computing Device Refresh	Asset and security initiative to upgrade end of life computers to modern devices. This project will improve device security and reliability while supporting the new work from home initiatives.	0%
Lifecycle refresh for Building Services technologies	Asset and security initiative to upgrade end of life computers used by building services to modern devices that can be used in the field. This project will improve device security and reliability while supporting field work requirements.	15%
Marriage License solution replacement	Technology initiative that will implement a new marriage license solution that will provide improved online services and enhanced reporting functionality.	20%
Online Property Tax Calculator App replatforming	Technology initiative that will implement a new online property tax calculator that residents can use to understand how their property tax is calculated.	20%
Reboot the Wellness Committee	The Wellness Committee will work collaboratively with the Culture Team and contribute to the development and implementation of a Healthy Workplace Strategy. The committee will make recommendations, encourage and promote positive physical and mental well-being through various workplace initiatives, education and programs.	50%

Name of Project	Description	% Completed
Special Collections Process redesign and software	Technology initiative that will implement a new special collections solution (replacing a solution at end of life) and the creation of new business processes designed to improved online services, enhanced reporting functionality and improve operational efficiency.	0%
Storage Array Network (SAN) Modernization Research	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. The solution will need to work with the Town's DR plan, DR solution and operational needs. This is a very complex project which will require support services from a vendor.	10%
Total Rewards Environmental Scan	Complete an environmental scan by gathering information from competitors, including local municipalities and other organizations and collecting and analyzing data from internal resources and stakeholders to help determine the future direction of the Town's complete Total Rewards framework.	0%

Strategic Initiatives

Department Overview

The Strategic Initiatives Division is responsible for leading special corporate and community projects, to serve as an intergovernmental relations advisor and deliver programs and services related to Sustainability, Economic Development, 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.

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.

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.

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 as well as the strategic direction for the development and implementation of a tourism strategy in partnership with economic development.

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.

2020 Accomplishments by Business Plan Theme

Community Engagement and Communications

Name of Project	Description
Event Asset Inventory Control System	Provided staff with access to an inventory of event assets for use at Community Open Houses/staff events.
Risk Management Plan for Events	Developed an events specific risk management plan to identify the potential risks of the site (such as weather, crowds) that may arise from an event including the steps to take to reduce or mitigate risks. Process includes initial risk assessment, risk control plan, emergency management or action plan, traffic plan and site safety checklist.

Economic Development

Name of Project	Description
Economic Development Communications Plan - Annual Report	Developed a communications plan / annual update report to share with Council and the public highlighting the accomplishments and success stories in Economic Development.
Employments Lands Availability	Continued to advocate for servicing and retaining of employment lands.

Environmental Sustainability

Name of Project	Description
LEAF Backyard Tree Planting Program	Developed and implemented a subsidized backyard tree planting to property owners of Whitby.
Whitby Green Standard	The Whitby Green Standard was approved and is a tool to assist the Town in implementing and achieving the vision for a sustainable community through the development planning process.

2021 Work Plans by Business Plan Theme and Current Status

Community Building

Name of Project	Description	% Completed
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. This Plan has been developed through extensive community consultation over the past 18 months and will be presented to Council for final approval in the first quarter of 2021.	90%
Hospital Task Force	Chair the Hospital Task Force and advocate for and take action to secure Whitby as the site for the next Lakeridge Health Hospital.	50%
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 2021, the focus will be on implementing pilot projects and short term action items. A review of budget implications for full implementation of the Plan will also be developed for consideration as part of the 2022 budget review process.	0%

Name of Project	Description	% Completed
Implementation of Downtown Whitby Action Plan	Work on continuing to implement action items as part of the Downtown Whitby Action Plan such as increase residential development, pedestrian focused, financial incentives and vacant land redevelopment.	90%

Community Engagement and Communications

Name of Project	Description	% Completed
Events Strategy	The event strategy will be developed to provide a strategic direction for strengthening the planning, delivery and permitting of vibrant and innovative festivals and events in our community. Phase 1 of the strategy will cover the short term events strategy for 2021. Phase 2 will start in Q3 2021 and include an analysis of our past and current events, and recommend the vision and strategic directions for 2022-2024.	0%

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 will be developed and delivered in 2021.	0%

Economic Development

Name of Project	Description	% Completed
128 Brock St S Expression of Interest (EOI)	Review potential future purposes for 128 Brock Street South.	10%
Community Tourism Strategy and Action Plan	Develop a Community Tourism Strategy that recognizes the value and economic impact of tourism not only in COVID-19 recovery but going forward. A tourism strategy will identify how Whitby's unique natural assets and business ecosystem can be leveraged to serve as economic drivers and enhance the quality of life of residents.	0%
Economic Development Strategy	The 5-year strategy will focus on fostering an environment where existing businesses succeed and new investment is attracted and the technology and innovation ecosystem is enhanced and further supported in Whitby.	15%
Economic Recovery Plan	Implementation of Economic Recovery Plan to support Whitby businesses through the pandemic to the end of 2021.	50%
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.	0%

Effective Government

Name of Project	Description	% Completed
Advertising and Sponsorship Policy	Development and implementation of Advertising and Sponsorship Policy.	75%

Name of Project	Description	% Completed
Advertising and Sponsorship Streamlining Process	Review the advertising and sponsorship process to streamline and increase efficiencies for staff and customers.	50%
Grants - Optimizing and Streamlining Process	Review of grants process; including of seeking out grant opportunities, decision making of projects to apply for, tracking of opportunities, submissions and reporting for all grant applications. Development of relationships with funding bodies and special advisors.	0%
Implementation of the Events Risk Management Plan	Implementation of a risk management plan for events that identifies potential site and event risks and includes recommended steps to reduce or mitigate risks. COVID prevention planning is incorporated into the risk management plan. Templates have been created that will be provided to third party organizers for events in 2021.	0%

Environmental Sustainability

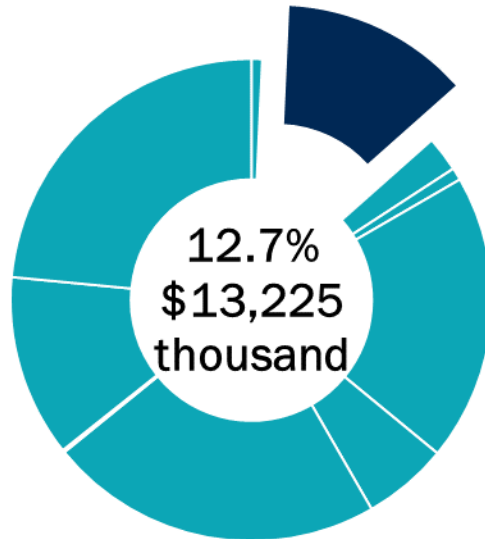
Name of Project	Description	% Completed
Climate Change Plan	The Town will complete the first phase of Whitby's Climate Change Plan which will focus on resilience and adaptation. Phase 1 will include the identification of the risks to the community, a framework to address these risks and an estimate of the costs avoided through taking action. In late 2021, staff will initiate Phase 2 of the climate change plan which will focus on greenhouse gas emission reduction. This work will include the development of a community wide greenhouse gas inventory and a framework to ensure the target of an 80% greenhouse gas reduction is met by 2050.	5%

Name of Project	Description	% Completed
Community Sustainability Programs	Develop and implement 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.	60%
Corporate Energy Management Software	Purchase and install Energy Management Software that allows all the data on 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 will look specifically at electricity, gas and water utilities bills consumed at the Town's major facilities. The project start-up is being supported by funding from Natural Resources Canada.	50%
Corporate Energy Plan	Provincial legislation requires an update of the Town's Energy Management Plan. The update will include the establishment of a new corporate energy & greenhouse gas emissions reduction target, completion of corporate energy audits, a greenhouse gas inventory, corporate energy management software, and a strategic framework to manage energy usage that contribute to reducing greenhouse gases and operating costs. Whitby has received Federal funding to enhance the outcomes of this project.	75%
Corporate Sustainability Programs	Corporate Sustainability Programs include 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.	50%

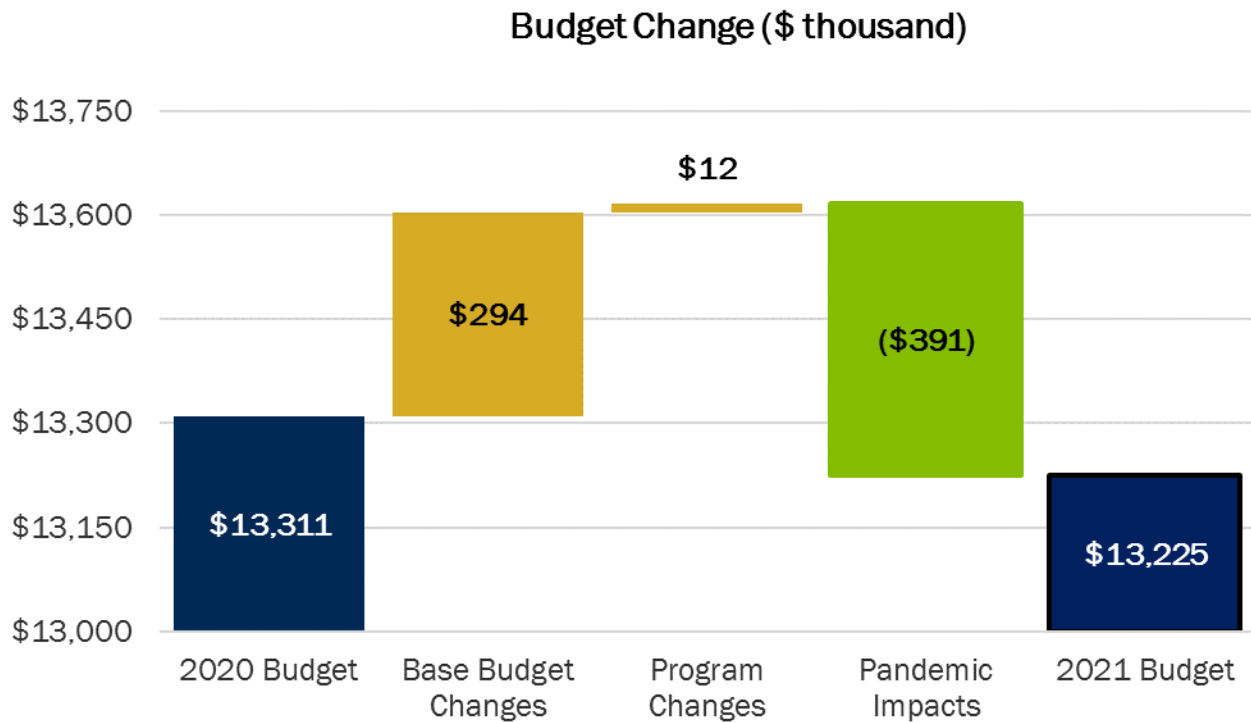
Name of Project	Description	% Completed
District Energy - Brooklin (DCEP Implementation)	A net zero District Energy is an action identified in the Brooklin Secondary Plan and the Durham Community Energy Plan. In 2021, a Feasibility Study will be completed with a recommendation regarding potential next steps and ownership model.	25%
Durham Climate Change Adaptation Programs	Supporting the Durham Community Climate Adaptation Plan through a number of programs and initiatives, including, but not limited to a rural tree planting program. The Town's role is to collaborate on the development of these programs and support implementation within the Whitby community.	25%
Durham Community Energy Programs	Supporting the Durham Community Energy Plan through the implementation of a number of programs and initiatives, including but not limited to a home retrofit program. This Plan is essential in meeting the goal of reducing greenhouse gas emissions by 80% by 2050. The Town of Whitby's role is to support the development and promotion of the programs and monitor the success and uptake of the programs in the Whitby community.	20%
Energy Sub-Meters Installation	Localized energy sub-meters to be installed at facilities to monitor energy usage and inform energy management recommendations.	75%
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. Whitby has applied for funding through two grant opportunities. First grant has been approved (2020) and charging stations will be installed at 8 locations in early 2021. Approval is pending for 2nd grant for further implementation at 9 locations in 2021. Pending funding, charging stations will be installed at up to a total of 17 Town facility locations across the Town.	50%

Name of Project	Description	% Completed
Whitby Green Standard Implementation	Staff will work with 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.	15%

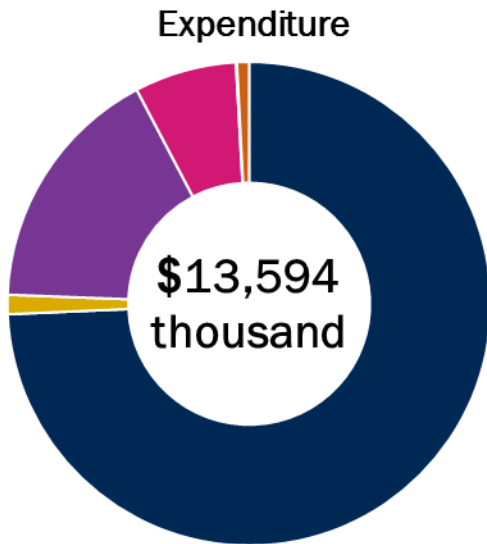
Department as % of Tax Levy



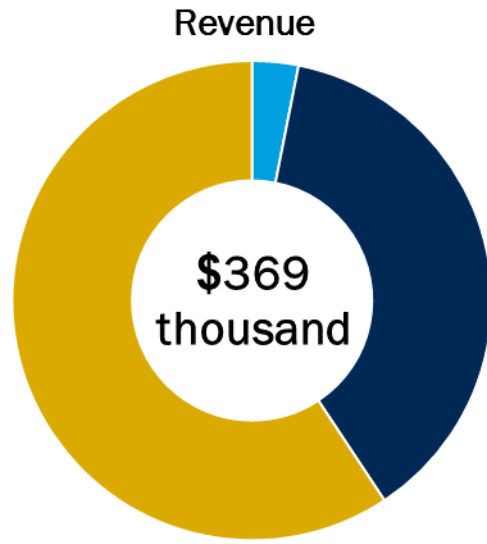
Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Chief Administrative Office	12.7%	\$13,225
Other Departments	87.3%	\$90,625
Total	100.0%	\$103,850



Budget Change	(\$ in thousands)
2020 Budget	\$13,311
Add: 2021 Base Budget Changes	\$294
Add: 2021 Program Changes	\$12
Add: 2021 Pandemic Impacts	(\$391)
Total 2021 Budget	\$13,225



- Salaries, Wages & Benefits \$10,102
- Building Related Costs & Utilities \$175
- Purchased Services and Supplies \$2,270
- Administrative Costs \$929
- Grants \$9
- Transfers to Reserves and Internal Transfers \$110



- Grants \$12
- Program Revenues, Fees and Fines \$139
- Miscellaneous Revenue & External Recoveries \$219

Operating Budget

Chief Administrative Office

Financial Account Category Followed by Division (\$ in Thousand)	Base Budget Changes			Program Changes			2021 Budget
	2020 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	Pandemic	
Revenues							
Grants	(\$12)	\$0	\$0	\$0	\$0	\$1	(\$12)
Program Revenues, Fees and Fines	(\$251)	\$0	\$0	\$9	\$0	\$104	(\$139)
Miscellaneous Revenue & External Recoveries	(\$225)	\$0	\$0	\$0	\$0	\$6	(\$219)
Total Revenues	(\$488)	\$0	\$0	\$9	\$0	\$111	(\$370)
Expenditures							
Salaries, Wages & Benefits	\$9,966	\$0	\$332	\$0	\$0	(\$197)	\$10,102
Building Related Costs & Utilities	\$126	\$0	\$0	\$54	\$0	(\$5)	\$175
Purchased Services and Supplies	\$2,436	\$25	\$11	(\$79)	\$0	(\$123)	\$2,270
Administrative Costs	\$1,152	(\$81)	\$7	\$27	\$0	(\$177)	\$929
Grants	\$9	\$0	\$0	\$0	\$0	\$0	\$9
Transfers to Reserves and Internal Transfers	\$110	\$0	\$0	\$0	\$0	\$0	\$110
Total Expenditures	\$13,799	(\$56)	\$350	\$2	\$0	(\$502)	\$13,595
Net Operating Budget	\$13,311	(\$56)	\$350	\$11	\$0	(\$391)	\$13,225
Office of the CAO	\$477	\$0	\$4	\$0	\$0	(\$9)	\$472
Human Resource Services	\$2,615	(\$70)	\$62	\$170	\$0	(\$27)	\$2,750
Office of the Town Clerk	\$1,765	\$0	\$52	(\$30)	\$0	(\$41)	\$1,746
Corporate Communications	\$1,483	\$0	(\$269)	\$0	\$0	(\$14)	\$1,200
Strategic Initiatives	\$1,630	(\$5)	\$383	\$12	\$0	(\$269)	\$1,751
Technology and Innovation	\$5,203	\$19	\$110	(\$138)	\$0	(\$31)	\$5,164
Corporate Initiatives	\$139	\$0	\$7	(\$3)	\$0	(\$1)	\$143
Net Operating Budget	\$13,311	(\$56)	\$350	\$11	\$0	(\$391)	\$13,225

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$294 thousand

- The inflation impacts in Corporate Communications and Strategic Initiatives are offsetting by \$338 thousand due to the reallocation of Event staff from Corporate Communications to Strategic Initiatives.

Program Changes: (\$380 thousand)

Growth - (\$254 thousand)

- TIS Software/IT Maintenance growth related costs decreased (\$221 thousand) related to ‘right-sizing’ the budget through replacing and/or eliminating certain products, with some due to the new work-from home model. The redesigned budget is based on a Total cost of ownership (TCO) model for hardware related items (purchase the new hardware and 5 years of support / maintenance which is an industry best practice ensuring support for the life of the asset and achieving cost savings). The redesign reflects that all new purchases of licenses will be from Capital for year 1 and transfer to Operating for year 2 and beyond.
- Clerk’s Office decreased (\$30 thousand) due to removal of one-time corporate training from 2020
- Corporate Initiatives has (\$3 thousand) permanent savings in seminars/conferences.

Service - \$117 thousand

- TIS has increased telephone costs of \$54 thousand as a result of the new BTC phone system and all telephone related costs now consolidated in the TIS budget.
- TIS higher Software/IT Maintenance costs of \$63 thousand primarily for engagement tools such as Bang the Table \$39 thousand and DOT capital planning software \$8K.

Capital - \$45 thousand

- TIS higher Software/IT Maintenance costs \$45 thousand for additional enterprise software technology Calytera (due to upgrade and implementation of a data exchange functionality), Citrix (to support an increased demand for more capacity) and security software/services such as KnowBe4, Active Administrator and Apple Developer (to protect the network). These purchases are as a result of 2020 capital projects.

Non-Recurring - \$103 thousand

- Human Resources has increased legal fees by \$110 thousand for arbitration costs and \$60 thousand for union negotiations that have been delayed to 2021.
- Strategic Initiatives will be spending \$3 thousand for historic plaque refurbishment,
- Events have added \$9 thousand for changing Movies in the Park to Drive-In Movies.
- TIS is saving Software/IT Maintenance costs of (\$79 thousand) for Gartner research services to be funded from capital for 2021.

Pandemic Related Impacts – (\$391 thousand)

All CAO departments are budgeting one-time pandemic savings mainly in administrative type costs such as postage, office supplies and photocopy costs, in employee related expenses for mileage and seminars/conference, in communications & promotions, as well as cancelling summer student hires. Revenue decreases are reflected in both Events and the Clerk's Office.

- Event cancellations or delivery changes to virtual rather than in-person (Santa Clause Parade, Canada Day, Open Streets, etc.), are resulting in a net savings of (\$207 thousand)
 - purchased services & supplies (\$97 thousand); event staffing (\$149 thousand); summer students (\$20 thousand); communications, promotions, operating supplies, event insurance and rent (\$26 thousand)
 - offset by \$85 thousand revenue reduction
- Clerk's Office has revenue pressure \$26 thousand for a lower volume of lottery licenses, marriage ceremonies & licenses, permit & user fees
- Summer students (\$27 thousand)
 - HR (\$12 thousand), Strategic Initiatives (\$15 thousand)
- Purchased Services and supplies (\$27 thousand) – administrative & contracted staff services contracts, operating supplies
 - Clerks Office (\$24 thousand), Strategic Initiatives (\$3 thousand)
- Administrative costs (\$27 thousand) – postage, photocopy, office supplies
 - Clerk's Office (\$13 thousand), Corporate Communications (\$5 thousand), Strategic Initiatives (\$5 thousand), CAO Office (\$2 thousand), HR (\$1 thousand)
- Employee related (\$97 thousand) – mileage, seminars/conferences
 - CAO Office (\$5 thousand), HR (\$14 thousand), Clerks Office (\$11 thousand), Corporate Communications (\$9 thousand), Strategic Initiatives (\$25 thousand), TIS (\$33 thousand)
- Computer Training (\$10 thousand) in TIS
- Corporate Training (\$2 thousand) in CAO Office
- Communications & Promotions (\$18 thousand)
 - Clerks Office (\$17 thousand), Strategic Initiatives (\$14 thousand)
 - offset by TIS \$13 thousand additional communications expense for increased bandwidth

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	13.00	0.31	0.00	0.00	1, 2
Office of the Town Clerk	15.00	0.00	0.00	0.00	3
Strategic Initiatives	9.50	0.35	0.00	0.00	4
Events	3.00	0.42	0.00	0.00	5, 6
Corporate Communications	7.50	0.00	0.00	0.00	4, 7
Technology and Innovation	23.35	0.00	0.00	0.00	8, 9, 10
Corporate Initiatives	1.00	0.00	0.00	0.00	11
Chief Administrative Office Total	74.35	1.08	0.00	0.00	

Notes:

FTEs were adjusted to reflect changes throughout the year

- (1) Includes new HR Analytics and Payroll Specialist approved in 2020 Budget
- (2) Includes new HR Summer Student (0.31 FTE) approved in 2020 Budget
- (3) Reallocation of non-elected staff in the Mayor and Council's office to the Office of the Town Clerk
- (4) Includes new Administrative Assistant - Corporate Communications / Strategic Initiatives approved in 2020 Budget
- (5) Reallocation of Events from Corporate Communications
- (6) Includes conversion of Part-time Special Events Coordinator 0.69 to 1.0 Full-time
- (7) Includes new Digital Media Lead approved in 2020 Budget
- (8) Reallocation of Technology and Information Services from Financial Services to Chief Administrative Office
- (9) Includes new Business Analyst - ERP approved in 2020 Budget
- (10) Includes new Senior Network Analyst - ERP approved in 2020 Budget
- (11) Reallocation of Corporate Initiatives from Financial Services to Chief Administrative Office

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Office of the CAO					
Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries, Wages & Benefits	\$475	\$430	\$4	\$0	\$434
Purchased Services and Supplies	\$10	\$10	\$0	\$0	\$10
Administrative Costs	\$22	\$37	\$0	(\$9)	\$28
Total Expenditures	\$507	\$477	\$4	(\$9)	\$472
Net Operating Budget	\$507	\$477	\$4	(\$9)	\$472
Human Resource Services					
Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries, Wages & Benefits	\$1,812	\$1,866	\$59	(\$12)	\$1,913
Building Related Costs & Utilities	\$6	\$0	\$0	\$0	\$0
Purchased Services and Supplies	\$421	\$335	\$113	\$0	\$448
Administrative Costs	\$434	\$414	(\$10)	(\$15)	\$389
Total Expenditures	\$2,673	\$2,615	\$162	(\$27)	\$2,750
Net Operating Budget	\$2,673	\$2,615	\$162	(\$27)	\$2,750
Office of the Town Clerk					
Revenues					
Program Revenues, Fees and Fines	(\$110)	(\$165)	\$0	\$26	(\$139)
Total Revenues	(\$110)	(\$165)	\$0	\$26	(\$139)
Expenditures					
Salaries, Wages & Benefits	\$1,636	\$1,660	\$52	\$0	\$1,712
Purchased Services and Supplies	\$88	\$114	\$0	(\$24)	\$90
Administrative Costs	\$140	\$156	(\$30)	(\$43)	\$83
Total Expenditures	\$1,864	\$1,930	\$22	(\$67)	\$1,885
Net Operating Budget	\$1,754	\$1,765	\$22	(\$41)	\$1,746
Corporate Communications					
Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries, Wages & Benefits	\$1,032	\$1,233	(\$265)	\$0	\$968
Building Related Costs & Utilities	\$65	\$0	\$0	\$0	\$0
Administrative Costs	\$232	\$250	(\$4)	(\$14)	\$232
Total Expenditures	\$1,329	\$1,483	(\$269)	(\$14)	\$1,200
Net Operating Budget	\$1,329	\$1,483	(\$269)	(\$14)	\$1,200
Strategic Initiatives					
Revenues					

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Grants	(\$12)	(\$12)	(\$1)	\$1	(\$12)
Program Revenues, Fees and Fines	(\$9)	(\$87)	\$9	\$78	\$0
Miscellaneous Revenue & External Recoveries	(\$206)	(\$206)	\$0	\$6	(\$200)
Total Revenues	(\$227)	(\$305)	\$8	\$85	(\$212)
Expenditures					
Salaries, Wages & Benefits	\$1,318	\$1,384	\$384	(\$185)	\$1,583
Building Related Costs & Utilities	\$30	\$5	\$0	(\$5)	\$0
Purchased Services and Supplies	\$163	\$283	(\$2)	(\$100)	\$181
Administrative Costs	\$61	\$144	\$0	(\$64)	\$80
Grants	\$9	\$9	\$0	\$0	\$9
Transfers to Reserves and Internal Transfers	\$110	\$110	\$0	\$0	\$110
Total Expenditures	\$1,691	\$1,935	\$382	(\$354)	\$1,963
Net Operating Budget	\$1,464	\$1,630	\$390	(\$269)	\$1,751
Technology and Innovation					
Revenues					
Grants	(\$15)	\$0	\$0	\$0	\$0
Miscellaneous Revenue & External Recoveries	(\$19)	(\$19)	\$0	\$0	(\$19)
Total Revenues	(\$34)	(\$19)	\$0	\$0	(\$19)
Expenditures					
Salaries, Wages & Benefits	\$2,782	\$3,260	\$91	\$0	\$3,351
Building Related Costs & Utilities	\$166	\$121	\$54	\$0	\$175
Purchased Services and Supplies	\$1,491	\$1,694	(\$153)	\$0	\$1,541
Administrative Costs	\$135	\$147	\$0	(\$31)	\$116
Total Expenditures	\$4,574	\$5,222	(\$8)	(\$31)	\$5,183
Net Operating Budget	\$4,540	\$5,203	(\$8)	(\$31)	\$5,164
Corporate Initiatives					
Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries, Wages & Benefits	\$135	\$135	\$7	\$0	\$142
Administrative Costs	\$1	\$4	(\$2)	(\$1)	\$1
Total Expenditures	\$136	\$139	\$5	(\$1)	\$143
Net Operating Budget	\$136	\$139	\$5	(\$1)	\$143
Total Chief Administrative Office	\$12,403	\$13,312	\$306	(\$392)	\$13,226

Special Events

Note: Numbers may not add due to rounding

(\$ in 000's)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Artfest *	\$0	\$1	\$0	(\$1)	\$0
Business Costs **	\$0	\$0	\$4	\$0	\$4
BIA Events	\$0	\$5	\$0	(\$5)	\$0
Brooklin Spring Fair *	\$0	\$6	\$0	(\$6)	\$0
Whitby in Bloom	\$0	\$8	\$0	\$0	\$8
Canada Day in Whitby					
Revenues	(\$11)	(\$51)	\$0	\$39	(\$12)
Expenditures	\$7	\$85	\$1	(\$74)	\$12
Total Canada Day in Whitby	(\$4)	\$34	\$1	(\$35)	\$0
Movie in the Park					
Revenues	\$0	(\$9)	\$9	\$0	\$0
Expenditures	\$0	\$8	\$0	\$0	\$8
Total Movie in the Park	\$0	(\$1)	\$9	\$0	\$8
Culture in the Square					
Revenues	\$0	(\$3)	\$0	\$3	\$0
Expenditures	\$0	\$6	\$0	(\$6)	\$0
Total Culture in the Square	\$0	\$3	\$0	(\$3)	\$0
Doors Open Event					
Revenues	\$0	(\$6)	\$0	\$6	\$0
Expenditures	\$6	\$6	\$0	\$0	\$6
Total Doors Open Event	\$6	\$0	\$0	\$6	\$6
Earth Day	\$5	\$5	(\$5)	\$0	\$0
Events Permits	\$0	(\$2)	\$0	\$2	\$0
Family Day in Whitby					
Revenues	(\$2)	(\$2)	\$0	\$2	\$0
Expenditures	\$7	\$7	\$0	(\$6)	\$1
Total Family Day in Whitby	\$5	\$5	\$0	(\$4)	\$1
Mayor's Fundraiser Event					
Revenues	(\$100)	(\$100)	\$0	\$0	(\$100)
Expenditures	\$100	\$100	\$0	\$0	\$100
Total Mayor's Fundraiser Event	\$0	\$0	\$0	\$0	\$0
Food Truck Frenzy *	\$0	\$4	\$0	(\$4)	\$0
Mayor's Golf Tournament					
Revenues	(\$100)	(\$100)	\$0	\$0	(\$100)
Expenditures	\$100	\$100	\$0	\$0	\$100
Total Mayor's Golf Tournament	\$0	\$0	\$0	\$0	\$0
Harvest Festival					
Revenues	\$0	(\$17)	\$0	\$17	\$0
Expenditures	\$3	\$28	\$1	(\$26)	\$3
Total Harvest Festival	\$3	\$11	\$1	(\$9)	\$3
Music In the Park					
Revenues	\$0	(\$5)	\$0	\$5	\$0
Expenditures	\$8	\$10	(\$1)	(\$1)	\$8
Total Music In the Park	\$8	\$5	(\$1)	\$4	\$8
Open Streets					
Revenues	\$0	(\$1)	\$0	\$1	\$0
Expenditures	\$4	\$32	\$1	(\$29)	\$4
Total Open Streets	\$4	\$31	\$1	(\$28)	\$4
Rib Fest *	\$0	\$4	\$0	(\$4)	\$0
Santa Claus Parade *	\$1	\$9	\$0	(\$8)	\$1
Spring Fair Parade *	\$0	\$6	\$1	(\$7)	\$0

Special Events

Note: Numbers may not add due to rounding

(\$ in 000's)	2020	2020	Budget		2021
	Year End Projection	Budget	Change	Pandemic	Budget Request
Senior Staff Allocation **	\$0	\$0	\$334	(\$107)	\$227
Volunteer Recog	\$3	\$7	\$0	(\$4)	\$3
Christmas Tree Light					
Revenues	(\$7)	(\$4)	\$0	\$4	\$0
Expenditures	\$16	\$20	(\$1)	(\$3)	\$16
Total Christmas Tree Light	\$9	\$16	(\$1)	\$1	\$16
Christmas in the Village					
Revenues	\$0	(\$6)	\$0	\$6	\$0
Expenditures	\$13	\$15	\$1	(\$3)	\$13
Total Christmas in the Village	\$13	\$9	\$1	\$3	\$13
Total Events	\$53	\$166	\$345	(\$209)	\$302

Notes:

*Denotes special events delivered in partnership with community organizations

** Business Cost and Senior Staff Allocation are reallocations of 3 staff and related expenses from Corporate Communications

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.

2020 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.

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.

2021 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.	10%
Whitby Transit Village: Preparation for Transit-Oriented Development	Following the completion of the Whitby Transit Village/Whitby GO Station Transit-Oriented Development Study and Market Analysis, the consultant has recommend a number of steps for the Town to prepare its lands to market, and to support the development of the Whitby GO Station area.	0%

Community Engagement and Communication

Name of Project	Description	% Completed
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.	0%

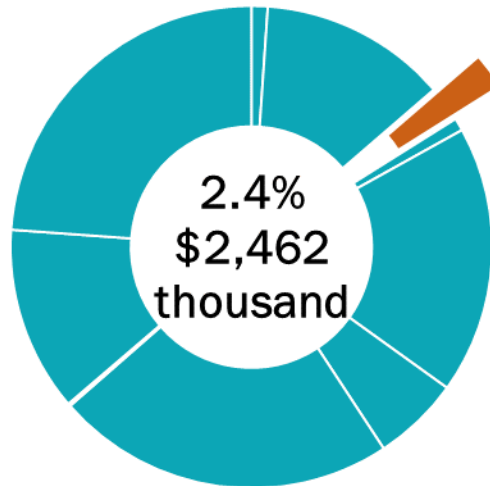
Community Safety and Transportation

Name of Project	Description	% Completed
Development of a new Noise By-law	At the direction of Council at its meeting on September 28, 2020: "That staff be directed to report back to Council by the end of 2021 on the development of 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, and which the Town can operationally enforce, with an interim progress report to Council by the end of Q2 2021."	0%
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.	0%
New Short-Term Rental Accommodation Regulations	In response to the increasing use of residential dwellings as short-term rental accommodations (e.g., Airbnb, VRBO), By-law Services and Legal Services will take direction from Council to complete by-law changes (Zoning By-law and a new standalone short-term rental by-law) to set-up a licencing regulatory regime to regulate short-term rentals in the Town.	35%

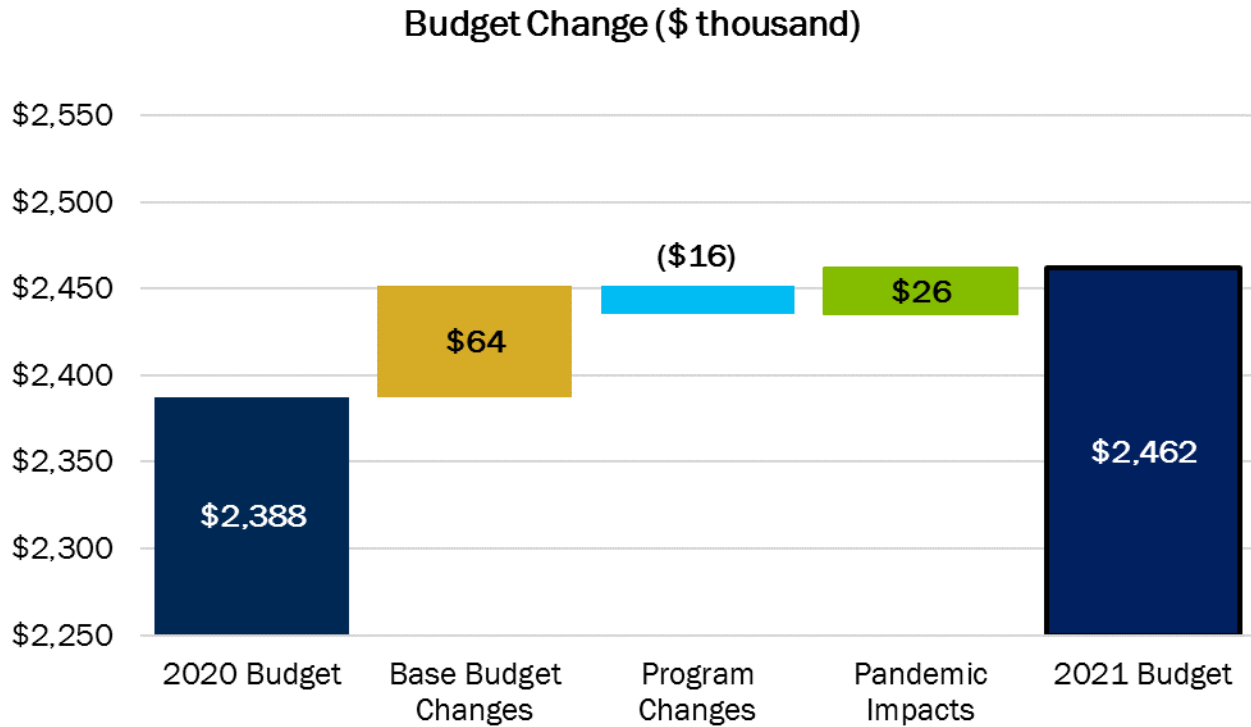
Effective Government

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%
New DC By-law and CBC By-law	In response to the province's Bill 108, Legal Services will assist Corporate Services and external consultants in the preparation of a revised development charges by-law and new community benefits charge by-law, to support the Town's long range financial planning.	10%
Parking Enforcement - Move to Administrative Monetary Penalties (AMPs)	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. The initial investigation and planning phase will take place in 2021.	0%
Subdivision Agreement Process and Registrations	In support of Planning and Development, Legal Services will continue its review of the subdivision and other development agreement processes for preparation and registration. This will allow for consistency in the process, alleviate resource needs in Planning, and while redirecting an existing revenue stream to improve customer service to the development industry.	15%

Department as % of Tax Levy

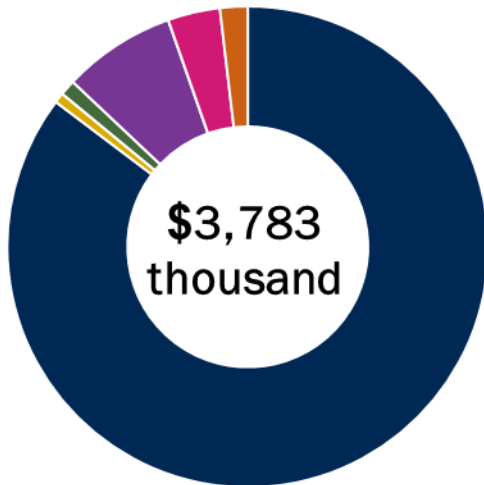


Department
Legal and Enforcement Services



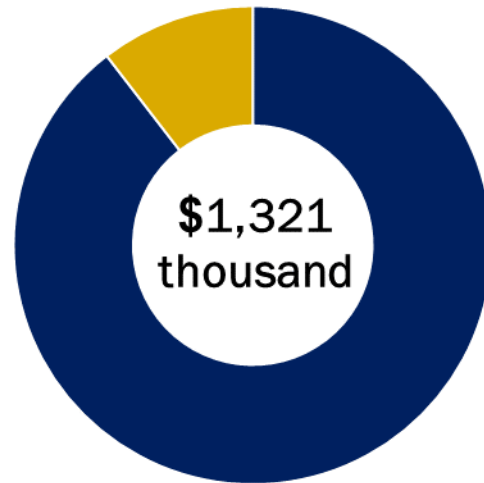
Budget Change	(\$ in thousands)
2020 Budget	\$2,388
Add: 2021 Base Budget Changes	\$64
Add: 2021 Program Changes	(\$16)
Add: 2021 Pandemic Impacts	\$26
Total 2021 Budget	\$2,462

Expenditure



- Salaries, Wages & Benefits \$3,351
- Building Related Costs & Utilities \$27
- Vehicle & Equipment Maintenance and Fuel \$42
- Purchased Services and Supplies \$298
- Administrative Costs \$138
- Transfers to Reserves and Internal Transfers -\$73

Revenue



- Program Revenues, Fees and Fines \$1,183
- Miscellaneous Revenue & External Recoveries \$138

Operating Budget

Legal and Enforcement Services

Financial Account Category Followed by Division (\$ in Thousand)	Base Budget Changes			Program Changes			2021 Budget
	2020 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	Pandemic	
Revenues							
Grants	(\$5)	\$5	\$0	\$0	\$0	\$0	\$0
Program Revenues, Fees and Fines	(\$1,221)	\$0	\$0	(\$13)	\$0	\$51	(\$1,183)
Miscellaneous Revenue & External Recoveries	(\$138)	\$0	\$0	\$0	\$0	\$0	(\$138)
Total Revenues	(\$1,364)	\$5	\$0	(\$13)	\$0	\$51	(\$1,321)
Expenditures							
Salaries, Wages & Benefits	\$3,202	\$0	\$149	\$0	\$0	\$0	\$3,351
Building Related Costs & Utilities	\$44	\$0	(\$1)	(\$16)	\$0	\$0	\$27
Vehicle & Equipment Maintenance and Fuel	\$46	\$0	(\$7)	\$3	\$0	\$0	\$42
Purchased Services and Supplies	\$329	\$0	\$2	\$0	\$0	(\$32)	\$298
Administrative Costs	\$170	\$0	(\$1)	(\$3)	\$0	(\$28)	\$138
Transfers to Reserves and Internal Transfers	(\$38)	\$0	(\$83)	\$13	\$0	\$35	(\$73)
Total Expenditures	\$3,752	\$0	\$59	(\$3)	\$0	(\$25)	\$3,783
Net Operating Budget	\$2,388	\$5	\$59	(\$16)	\$0	\$26	\$2,462
Legal Services	\$839	\$0	\$7	\$0	\$0	(\$6)	\$839
Enforcement Services	\$1,549	\$5	\$52	(\$16)	\$0	\$33	\$1,623
Net Operating Budget	\$2,388	\$5	\$59	(\$16)	\$0	\$26	\$2,462

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$59 thousand

Program Changes: \$10 thousand

Growth – (\$16 thousand)

- Parking Enforcement Services growth related vehicle fuel costs \$2 thousand offset by reduced transfer to Parking Reserve Fund (\$2 thousand)
- Bylaw and Enforcement Services increased revenues due to implementation of Docupet (\$5 thousand), accessory apartments registrations (\$8 thousand) and other minor expense savings (\$3 thousand).

Service - \$0

- Parking Enforcement Services is now located at the Garden Street Branch Office, resulting in rent and utility savings of (\$16 thousand) offset by increased transfer to Parking Reserve Fund \$16 thousand

Capital - \$0

- Parking Enforcement Services growth related vehicle costs \$3 thousand offset by reduced transfer to Parking Reserve Fund (\$3 thousand)

Non-Recurring - \$0

- Parking Enforcement Services growth related vehicle costs adjust to reflect part of 2021 impact (\$2 thousand) offset by increased transfer to Parking Reserve Fund \$2 thousand

Pandemic Related Impacts - \$26 thousand

Legal and Enforcement Services is expecting to operate as usual throughout 2021 with minor pandemic related impacts. Bylaw and Enforcement Services revenues are expected to have some negative impacts, mainly from business licenses and sign permits. All divisions are expected to experience savings due to work from home arrangements for administrative staff and the expectation that seminars and conferences will continue to be on-line versus in-person for 2021. Parking Enforcement Services will be operating and issuing fines as usual throughout 2021, with any administrative type savings being offset by an increase in the transfer to the Parking Reserve Fund.

- Reduced revenues from Legal Services administrative fees \$5 thousand and from Bylaw and Enforcement Services \$46 thousand, mainly from business licences and sign permits.
- Parking Services legal fee savings of (\$5 thousand) due to closure of courts
- Contracted services savings (\$9 thousand) and security/building contracts (\$17 thousand) due to shut downs

- Overall administrative savings of (\$28 thousand) for mainly seminars that are expected to be virtual, office supplies, books and subscriptions
- The parking related savings are offset by \$35 thousand due to the increased transfer to the Parking Reserve Fund

Staff Complement

Legal and Enforcement Services

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Legal Services	4.00	0.00	0.00	0.00	
Enforcement Services	21.00	5.34	0.00	0.00	1, 2, 3, 4
Legal and By-Law Services Total	25.00	5.34	0.00	0.00	

Notes: FTEs were adjusted to reflect changes throughout the year

- (1) Includes a new By-law and Animal Services Supervisor and a Municipal Law Enforcement Officer approved in 2020 Budget
- (2) Convert new Municipal Law Enforcement Officer (1.0 FT FTE) to 2 Part-time Municipal Law Enforcement Officers (1.37 PT FTE)
- (3) Includes conversion of Part-time Parking Clerk 0.74 to 1.0 Full-time
- (4) Includes new Part-time Parking Enforcement Officers approved in 2020 Budget

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Legal Services					
Revenues					
Program Revenues, Fees and Fines	(\$6)	(\$12)	(\$1)	\$6	(\$7)
Total Revenues	(\$6)	(\$12)	(\$1)	\$6	(\$7)
Expenditures					
Salaries, Wages & Benefits	\$658	\$662	\$7	\$0	\$669
Purchased Services and Supplies	\$140	\$145	\$0	\$0	\$145
Administrative Costs	\$40	\$44	\$0	(\$12)	\$32
Total Expenditures	\$838	\$851	\$7	(\$12)	\$846
Net Operating Budget	\$832	\$839	\$6	(\$6)	\$839
Enforcement Services					
Revenues					
Grants	(\$5)	(\$5)	\$5	\$0	\$0
Program Revenues, Fees and Fines	(\$687)	(\$1,209)	(\$13)	\$46	(\$1,176)
Miscellaneous Revenue & External Recoveries	(\$138)	(\$138)	\$0	\$0	(\$138)
Total Revenues	(\$830)	(\$1,352)	(\$8)	\$46	(\$1,314)
Expenditures					
Salaries, Wages & Benefits	\$2,343	\$2,540	\$142	\$0	\$2,682
Building Related Costs & Utilities	\$25	\$44	(\$17)	\$0	\$27
Vehicle & Equipment Maintenance and Fuel	\$32	\$46	(\$4)	\$0	\$42
Purchased Services and Supplies	\$124	\$184	\$1	(\$32)	\$153
Administrative Costs	\$99	\$126	(\$4)	(\$16)	\$106
Transfers to Reserves and Internal Transfers	(\$337)	(\$38)	(\$70)	\$35	(\$73)
Total Expenditures	\$2,286	\$2,902	\$48	(\$13)	\$2,937
Net Operating Budget	\$1,456	\$1,550	\$40	\$33	\$1,623
Total Legal and Enforcement Services	\$2,288	\$2,389	\$46	\$27	\$2,462

Financial Services

Department Overview

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

Key Services

Financial Planning and Risk Management

Team of professionals leading processes and provide advice related to: budget development and ongoing monitoring and long range financial planning in order to enable informed decision making on balancing service delivery with affordability both in the short term and long term; and incorporating risk management into decision making by supporting various risk mitigation initiatives, including ensuring adequate insurance coverage, funding for risk programs, promoting appropriate risk transfer or risk reduction strategies.

Treasury Services

The Treasury Services Division 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. The Division also prepares audited financial statements, financial reports and ad-hoc financial analysis for various stakeholders. Other responsibilities include investments, administering development charge collection, cash forecasting, and capital asset accounting. In addition, 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.

2020 Accomplishments by Business Plan Theme

Effective Government

Name of Project	Description
Construction Act Business Process Development	Ensured the corporation has a legislative compliant business process for Construction related procurements. This initiative included the gathering of business requirements, mapping of business processes and development of roles and responsibilities and procedures needed to mitigate this forced change.
Long Range Financial Planning (LRFP)	Completed annual LRFP update as part of Business Plan update and Budget Target.

Name of Project	Description
Prudent Investor Status	Expanded investment opportunities by developing long term cash flow forecast, and working with ONE Investment and other founding municipalities to transition Whitby to Prudent Investor status.

2021 Work Plans by Business Plan Theme and Current Status

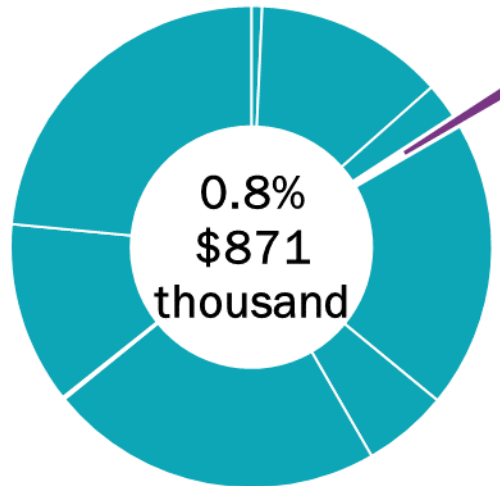
Effective Government

Name of Project	Description	% Completed
2020 Year-End Financial Statements/Reporting and Audit - Clean Opinion	Significant focus for the Treasury team is 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 will be implementing continuous improvement in process and procedures through designing/creating new automated tools/templates, job sharing and documenting tasks as well conducting the audit virtually going forward.	0%
Budget Monitoring Projection Reporting	There is a heightened focus on budget monitoring due to the Pandemic and it continuing into 2021. The need to monitor the impacts, develop and adapt business and financial strategies will be an even greater priority. As well as supporting any Covid19 grant funding application analysis and reporting requirements.	0%
Business Plan Process	Provide progress report on 2020 Business Plan (BP) and update of BP for 2022 to 2024.	0%

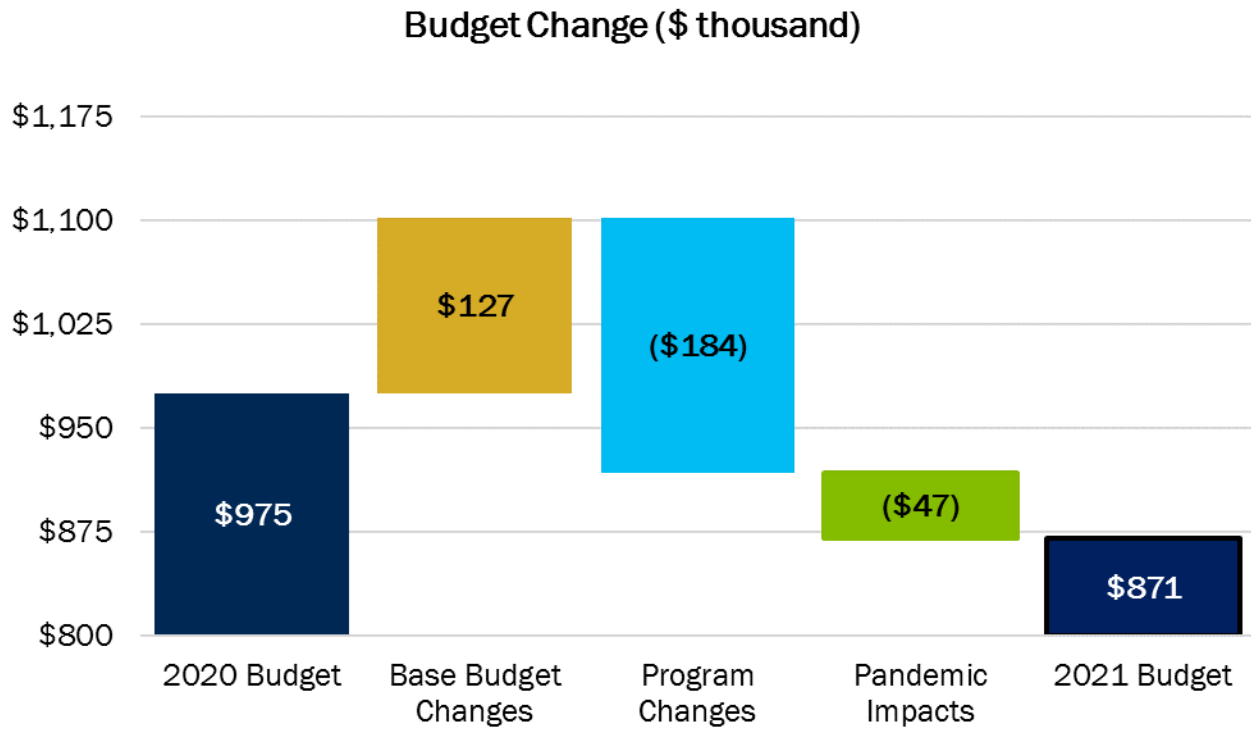
Name of Project	Description	% Completed
Development Charge Process Changes	Due to Bill 108 legislation and subsequent Bill 197 legislation and the changes to the Development Charges Act need to continue to develop modified policies, procedures and tools. This work entails internal staff teams as well as opportunities to collaborate with Durham Area Municipalities and best practice research committee work with MFOA.	0%
Enterprise Resource Planning (ERP) System - Financial Services Implementation	Finance team resources will be heavily involved in this BP initiative. Members will be on the Advisory Committee and on many sub-committee subject matter expert related topics. In addition to a dedicated Senior Financial Analyst assigned to the project for 3 years.	0%
Lean Green Belt Project - Fuel Budgeting, Reporting and Allocations	This Continuous Improvement Project Team will develop improvements in the areas of payment processing for the various fuel purchase streams; refined processes for accurate and timely data capture in Asset Works - Fleet System; eliminate manual work and duplication of efforts between departments; improve timeliness of reporting and analysis; and increase 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).	0%
Long Range Financial Planning (LRFP)	Lead the corporate project regarding Development Charges (DC); in collaboration with Parks Development staff identify the financial implications of the Parkland Cash in Lieu Study; and review feasibility of Community Benefits Charge (CBC) study/analysis.	50%

Name of Project	Description	% Completed
New PSAB Standards - ARO and FI	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 1222 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 assess potential financial reporting requirements.	0%
Procurement Education Plan	Continue to provide information in various formats, client and buyer training, create multi-level program for all levels of users, and continue to market outside to vendors on how to do business with the Town.	25%
Purchasing Policy and Procedures	Roll out new policy and procedures including full Town training program.	50%
Reassessment for year 2020 – now 2021	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, but it is anticipated that it will occur in 2021. Town Staff will need to analyze this reassessment to help understand the impacts to the Town and our property owners as well as assisting to communicate to Council and taxpayers.	0%

Department as % of Tax Levy

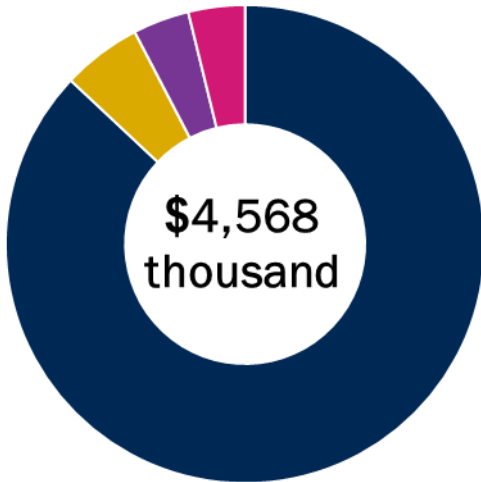


Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Financial Services	0.8%	\$871
Other Departments	99.2%	\$102,979
Total	100.0%	\$103,850



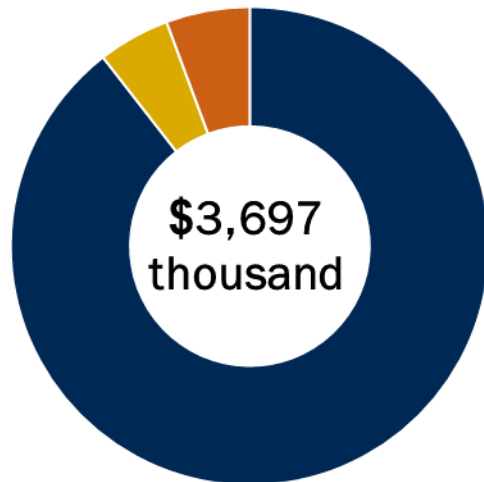
Budget Change	(\$ in thousands)
2020 Budget	\$975
Add: 2021 Base Budget Changes	\$127
Add: 2021 Program Changes	(\$184)
Add: 2021 Pandemic Impacts	(\$47)
Total 2021 Budget	\$871

Expenditures



- Salaries, Wages & Benefits \$3,974
- Building Related Costs & Utilities \$245
- Purchased Services and Supplies \$174
- Administrative Costs \$175

Revenue



- Program Revenues, Fees and Fines \$3,308
- Miscellaneous Revenue & External Recoveries \$179
- Transfers from Reserves & Internal Recoveries \$209

Operating Budget

Financial Services

Financial Account Category Followed by Division (\$ in Thousand)	Base Budget Changes			Program Changes			2021 Budget
	2020 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	Pandemic	
Revenues							
Program Revenues, Fees and Fines	(\$3,195)	\$7	\$18	(\$161)	\$0	\$24	(\$3,308)
Miscellaneous Revenue & External Recoveries	(\$167)	\$2	\$0	(\$15)	\$0	\$0	(\$179)
Transfers from Reserves & Internal Recoveries	(\$209)	\$0	\$0	\$0	\$0	\$0	(\$209)
Total Revenues	(\$3,571)	\$9	\$18	(\$176)	\$0	\$24	(\$3,697)
Expenditures							
Salaries, Wages & Benefits	\$3,917	\$0	\$98	\$0	\$0	(\$40)	\$3,974
Building Related Costs & Utilities	\$234	(\$7)	\$7	\$4	\$0	\$6	\$245
Purchased Services and Supplies	\$187	\$0	\$3	(\$11)	\$0	(\$5)	\$174
Administrative Costs	\$209	\$0	(\$1)	(\$2)	\$0	(\$32)	\$175
Total Expenditures	\$4,547	(\$7)	\$107	(\$9)	\$0	(\$71)	\$4,568
Net Operating Budget	\$976	\$2	\$125	(\$185)	\$0	(\$47)	\$871
Financial Planning and Risk Management	\$1,266	\$0	\$17	\$2	\$0	(\$14)	\$1,271
Town Owned Properties	(\$384)	\$2	\$11	(\$57)	\$0	\$30	(\$397)
Treasury Services	\$1,192	\$0	\$34	(\$30)	\$0	(\$26)	\$1,169
Purchasing Services	\$722	\$0	\$53	(\$2)	\$0	(\$20)	\$753
Taxation Services	(\$1,821)	\$0	\$10	(\$97)	\$0	(\$16)	(\$1,923)
Net Operating Budget	\$976	\$2	\$125	(\$185)	\$0	(\$47)	\$871

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$127 thousand

Program Changes: (\$185 thousand)

Growth – (\$146 thousand)

- Tax Penalty revenue increased (\$100 thousand) to reflect past years experience and trend of higher penalties as total taxes levied are increased.
- Town-owned Properties increased rents (\$28 thousand) primarily for Bell Mobility, Navy League and Gordon Scadding,
- Treasury estimates (\$15 thousand) rebate earnings from the purchasing program since will likely attain the \$1 million annual purchase level and (\$6 thousand) ongoing miscellaneous savings.
- Finance & Treasury membership costs increase \$4 thousand due to staff hires in 2020.

Non-Recurring – (\$38 thousand)

- Treasury one-time audit savings (\$8 thousand) since expense will be incurred in 2020.
- Town-owned Property (\$30 thousand) rent for Metrolinx lease expiring Sep30/21 but expected to be extended to the end of 2021.

Pandemic Related Impacts – (\$47 thousand)

All Financial Service divisions are budgeting one-time pandemic savings mainly in administrative type costs such as postage, office supplies and photocopy costs, in employee related expenses for mileage and seminars/conference, as well as cancelling summer student hires. This is offset by revenue pressures in rental income for a Town-owned property.

- Summer student hires cancelled (\$36 thousand) in Treasury, Purchasing and Taxation, plus Purchasing savings (\$4 thousand) in overtime
- Other Professional Services (\$5 thousand) in Finance due to deferring studies
- Administrative costs (\$2 thousand) for postage & photocopying in Treasury
- Employee related (\$30 thousand) – mileage, seminars/conferences, miscellaneous
 - Finance (\$9 thousand), Treasury (\$13 thousand), Purchasing (\$5 thousand), Taxation Services (\$3 thousand)
- Rental Income pressure \$31 thousand & associated utility expenses \$6 thousand (heat, hydro, water) to be paid by the Town since a tenant is vacating effective September 2020, but partially offset by a plan to lease the building (\$7 thousand) which was delayed due to the pandemic

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	7.00	0.00	0.00	0.00	
Taxation Services	6.00	1.68	0.00	0.00	
Treasury Services	10.00	0.31	0.00	0.00	1, 2
Purchasing Services	7.00	0.31	0.00	0.00	3
Financial Services Total	33.00	2.30	0.00	0.00	4, 5

Notes: FTEs were adjusted to reflect changes throughout the year

- (1) Includes new Accounting Analyst approved in 2020 Budget
- (2) Includes conversion of Part-time Accounts Payable Clerk 0.69 to 1.0 Full-time approved in the 2020 Budget
- (3) Includes new Purchasing Clerk approved in 2020 Budget
- (4) Reallocation of Technology and Information Services from Financial Services to Chief Administrative Office
- (5) Reallocation of Corporate Initiatives from Financial Services to Chief Administrative Office

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Financial Planning and Risk Management					
Revenues					
Transfers from Reserves & Internal Recoveries	(\$98)	(\$209)	\$0	\$0	(\$209)
Total Revenues	(\$98)	(\$209)	\$0	\$0	(\$209)
Expenditures					
Salaries, Wages & Benefits	\$1,321	\$1,421	\$17	\$0	\$1,438
Building Related Costs & Utilities	\$8	\$0	\$0	\$0	\$0
Purchased Services and Supplies	\$13	\$8	\$0	(\$5)	\$3
Administrative Costs	\$37	\$46	\$2	(\$9)	\$39
Total Expenditures	\$1,379	\$1,475	\$19	(\$14)	\$1,480
Net Operating Budget	\$1,281	\$1,266	\$19	(\$14)	\$1,271
Town-owned Property					
Revenues					
Program Revenues, Fees and Fines	(\$508)	(\$495)	(\$51)	\$24	(\$522)
Miscellaneous Revenue & External Recoveries	(\$157)	(\$162)	\$3	\$0	(\$159)
Total Revenues	(\$665)	(\$657)	(\$48)	\$24	(\$681)
Expenditures					
Salaries, Wages & Benefits	\$6	\$6	\$0	\$0	\$6
Building Related Costs & Utilities	\$225	\$234	\$5	\$6	\$245
Purchased Services and Supplies	\$32	\$32	\$0	\$0	\$32
Administrative Costs	\$1	\$1	\$0	\$0	\$1
Total Expenditures	\$264	\$273	\$5	\$6	\$284
Net Operating Budget	(\$401)	(\$384)	(\$43)	\$30	(\$397)
Treasury Services					
Revenues					
Program Revenues, Fees and Fines	(\$1)	(\$15)	\$14	\$0	(\$1)
Miscellaneous Revenue & External Recoveries	(\$18)	(\$5)	(\$15)	\$0	(\$20)
Total Revenues	(\$19)	(\$20)	(\$1)	\$0	(\$21)
Expenditures					
Salaries, Wages & Benefits	\$853	\$1,091	\$17	(\$11)	\$1,097
Purchased Services and Supplies	\$96	\$79	(\$6)	\$0	\$73
Administrative Costs	\$15	\$42	(\$7)	(\$15)	\$20
Total Expenditures	\$964	\$1,212	\$4	(\$26)	\$1,190
Net Operating Budget	\$945	\$1,192	\$3	(\$26)	\$1,169
Purchasing Services					
Revenues					
	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries, Wages & Benefits	\$648	\$700	\$52	(\$15)	\$737

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Purchased Services and Supplies	\$6	\$4	\$2	\$0	\$6
Administrative Costs	\$10	\$18	(\$3)	(\$5)	\$10
Total Expenditures	\$664	\$722	\$51	(\$20)	\$753
Net Operating Budget	\$664	\$722	\$51	(\$20)	\$753
Taxation Services					
Revenues					
Program Revenues, Fees and Fines	(\$2,572)	(\$2,685)	(\$100)	\$0	(\$2,785)
Total Revenues	(\$2,572)	(\$2,685)	(\$100)	\$0	(\$2,785)
Expenditures					
Salaries, Wages & Benefits	\$674	\$698	\$11	(\$13)	\$696
Purchased Services and Supplies	\$43	\$63	(\$3)	\$0	\$60
Administrative Costs	\$104	\$103	\$6	(\$3)	\$106
Total Expenditures	\$821	\$864	\$14	(\$16)	\$862
Net Operating Budget	(\$1,751)	(\$1,821)	(\$86)	(\$16)	(\$1,923)
Total Financial Services	\$738	\$975	(\$56)	(\$46)	\$873

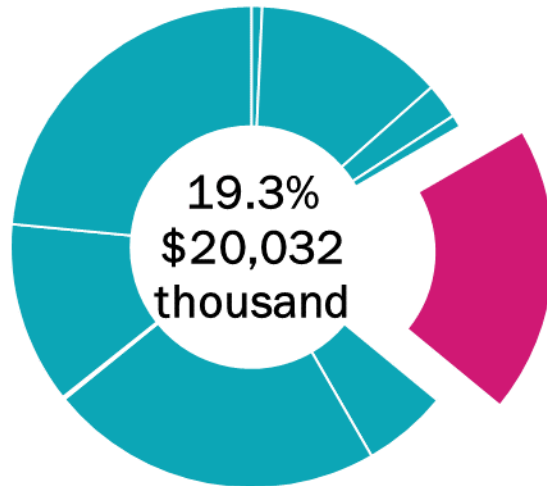
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Corporate Revenues and Expenses

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, 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.

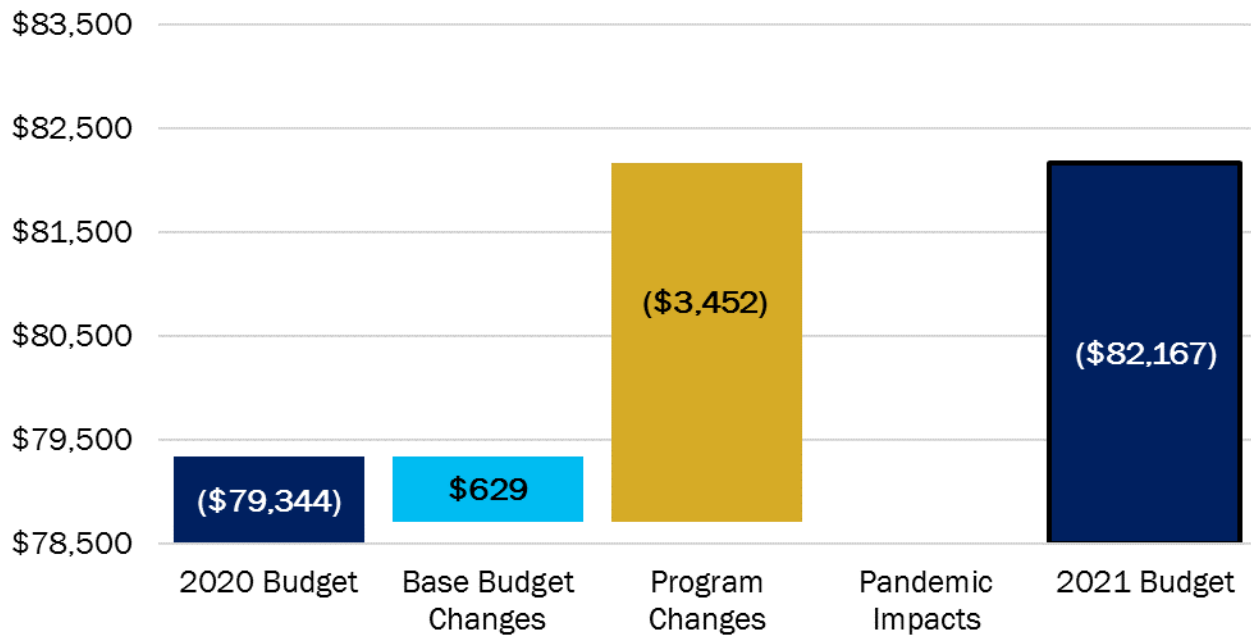
Department as % of Tax Levy



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

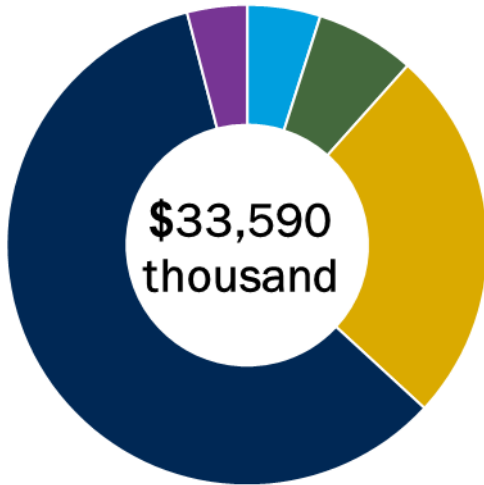
Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Corporate Revenue and Expenses	19.3%	\$20,032
Other Departments	80.7%	\$83,818
Total	100.0%	\$103,850

Budget Change (\$ thousand)



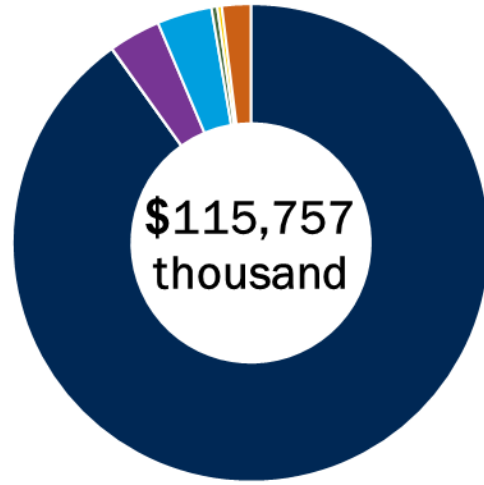
Budget Change	(\$ in thousands)
2020 Budget	\$79,344
Add: 2021 Base Budget Changes	(\$629)
Add: 2021 Program Changes	\$3,452
Add: 2021 Pandemic Impacts	\$0
Total 2021 Budget	\$82,167

Expenditure



- Administrative Costs and Purchased Services \$2,361 & Wage Gapping (\$712) - \$1,649
- Debt Charges \$2,243
- Growth Capital Reserve Contribution \$8,485
- Asset Management Capital Reserves Contribution \$19,858
- Transfers to Reserve Funds - Other \$1,354

Revenue



- Taxation \$104,279
- Program Revenues, Fees and Fines \$25
- Federal Gas Tax \$4,071
- Elexicon Dividends & Interest \$4,300
- Interest Income \$457
- Miscellaneous Revenue & External Recoveries \$355
- Transfers from Reserves & Internal Recoveries \$2,269

Operating Budget

Corporate Revenue and Expenses

Financial Account Category Followed by Division (\$ in Thousand)	Base Budget Changes			Program Changes			2021 Budget
	2020 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	Pandemic	
Revenues							
Taxation	(\$101,595)	\$0	\$16	(\$2,700)	\$0	\$0	(\$104,279)
Program Revenues, Fees and Fines	(\$25)	\$0	\$0	\$0	\$0	\$0	(\$25)
Miscellaneous Revenue & External Recoveries	\$0	\$0	\$0	(\$355)	\$0	\$0	(\$355)
Other Revenues	(\$6,039)	\$0	\$713	\$0	\$0	\$569	(\$4,757)
Transfers from Reserves & Internal Recoveries	(\$4,775)	\$30	\$0	(\$1,027)	\$0	(\$569)	(\$6,341)
Total Revenues	(\$112,434)	\$30	\$729	(\$4,082)	\$0	\$0	(\$115,757)
Expenditures							
Salaries, Wages & Benefits	(\$803)	\$466	\$0	(\$375)	\$0	\$0	(\$712)
Purchased Services and Supplies	\$4	\$0	\$0	\$0	\$0	\$0	\$4
Administrative Costs	\$2,752	\$0	(\$145)	(\$250)	\$0	\$0	\$2,358
Debt Charges	\$1,393	\$0	\$0	\$850	\$0	\$0	\$2,243
Transfers to Reserves and Internal Transfers	\$29,744	(\$451)	\$0	\$3,771	(\$3,367)	\$0	\$29,697
Total Expenditures	\$33,090	\$15	(\$145)	\$3,996	\$0	\$0	\$33,590
Net Operating Budget	(\$79,344)	\$45	\$584	(\$86)	(\$3,367)	\$0	(\$82,167)
Taxation	(\$101,595)	\$0	\$16	(\$2,950)	\$0	\$0	(\$103,529)
Corporate Financial Revenue/Expenses	(\$4,542)	\$466	\$568	(\$730)	\$0	\$0	(\$4,237)
Debt Payments	\$0	\$0	\$0	\$0	\$0	\$569	\$569
Reserve and Reserve Fund Transfers	\$25,794	(\$421)	\$0	\$3,594	(\$3,367)	(\$569)	\$25,031
Net Operating Budget	(\$79,344)	\$45	\$584	(\$86)	(\$3,367)	\$0	(\$82,167)

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$629 thousand

Program Changes: (\$86 thousand)

Efficiencies – (\$130 thousand)

- Anticipated Durham Municipal Insurance Pool (DMIP) surplus rebate (\$130 thousand)

Growth – (\$617 thousand)

- 2020 assessment growth estimate of (\$2,700 thousand), representing a 2.71% increase
- Reduction in provision for taxes written off based on the known status of assessment at risk – (\$250 thousand)
- Increased transfer to Tax Rate Stabilization Reserve built in as a provision to protect the fiscal plan against adverse changes in revenues and expenses assumed in the 2021 budget – \$900 thousand
- 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 Capital Growth Projects per DC study. As per the Budget Summary, and based on the 10 year capital forecast, this year's funding is increased by \$1,433 thousand.

Capital – \$988 thousand

- Increased transfer from Federal Gas Tax Reserve Fund representing biennial indexing amount – (\$177 thousand)
- Each year the Town adjusts the funding to the Maintenance Reserve for the impact of inflation and new assets as per the Maintenance Reserve Policy F040. As per the Budget Summary report, this year's increase represents \$623 thousand for inflation and \$542 thousand for new and acquired assets.
- To fund the debt payments of \$850 thousand associated with the \$14,250 thousand Region Debenture 44-2020 approved through report CS 42-20 there is an increase in transfers from the following:
 - Marina Reserve Fund – (\$32 thousand)
 - Growth Reserve Fund – (\$183 thousand)
 - Development Charges Fire – (\$128 thousand)
 - Development Charges Operations – (\$326 thousand)
 - Development Charges Parks – (\$181 thousand)

Non-Recurring – (\$327 thousand)

- One-time gapping increase for single vs. family benefits – (\$375 thousand)
- One-time transfer of funds held to address natural gas consumption variances and hedge pressures – (\$225 thousand)
- One-time reduction in transfer to Façade Grant – (\$75 thousand)
- Transfer all one-time revenue in excess of group benefit savings to the Long Term Finance Reserve as to not have a budget impact in 2022 once this revenue is removed – \$348 thousand

Pandemic Related Impacts – \$0

- It is assumed that the Whitby Football Club will continue to be unable to make debt payments – \$569 thousand
- To offset the above impact, in the absence of any other government pandemic funding assistance, it is proposed that funds from the LTFR be transferred in and used to fund the required Soccer related debt payments – (\$569 thousand)

Decision Item

Request (\$ In Thousands)	Ongoing Annual Tax Based Impact \$	2021 Tax Based Impact \$	2022 Tax Based Impact \$
Pandemic One Time Reduction to Asset Management	\$0	(\$3,367)	\$3,367

Decision # 2 Pandemic One Time Reduction to Asset Management Reserve Fund Contribution

Implementation Date: January 2021

Department: Corporate Revenue and Expenditures

Division: Reserve and Reserve Fund Transfers Division

Request Details:

Council in establishing the 2021 Budget Target, approved the budget reduction option #1 identified in the Budget Target Report (FS 04-21) that reduces the estimated **one time** Pandemic pressure in 2021 of \$3.4 million by reducing the contribution to the Asset Management Reserve Fund on a **one time** basis.

Why this request is necessary:

This option was developed as a way to offer relief for the assumed one time pressure the Town is estimated to experience related to Covid-19 in 2021. It is assumed this impact will reverse in 2022 when we are operating in a post vaccine environment.

Given the magnitude of the pressure and to limit any further impact on service delivery in 2021, this approach was developed rather than to raise taxes in one year and then reverse the following year.

This option follows the principled approach the Town has employed of only using one time monies/savings to offset one-time expenses/pressures. The reduction in funding to the capital maintenance program has been accommodated through deferring some projects, based on latest asset condition assessments and staff capacity given the delay of the existing 2020 approved capital program as a result of Covid-19 and by utilizing other available funding sources.

Impact:

Account	Annual	2021 Impact	2022 Impact
Transfer to Asset Management Reserve Fund	\$0	(\$3,366,870)	\$3,366,870

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Taxation					
Revenues					
Taxation					
General Taxation	(\$99,499)	(\$99,499)	(\$2,700)	\$0	(\$102,199)
PIL	(\$1,331)	(\$1,346)	\$16	\$0	(\$1,330)
Supplementary	(\$2,100)	(\$750)	\$0	\$0	(\$750)
Total Taxation	<u>(\$102,930)</u>	<u>(\$101,595)</u>	<u>(\$2,684)</u>	<u>\$0</u>	<u>(\$104,279)</u>
Total Revenues	<u>(\$102,930)</u>	<u>(\$101,595)</u>	<u>(\$2,684)</u>	<u>\$0</u>	<u>(\$104,279)</u>
Expenditures					
Administrative Costs	\$750	\$999	(\$249)	\$0	\$750
Total Expenditures	<u>\$750</u>	<u>\$999</u>	<u>(\$249)</u>	<u>\$0</u>	<u>\$750</u>
Net Operating Budget	<u>(\$102,180)</u>	<u>(\$100,596)</u>	<u>(\$2,933)</u>	<u>\$0</u>	<u>(\$103,529)</u>
Corporate Financial Revenue/Expenses					
Revenues					
Grants	(\$2,750)	\$0	\$0	\$0	\$0
Program Revenues, Fees and Fines	\$0	(\$25)	\$0	\$0	(\$25)
Miscellaneous Revenue & External Recoveries	(\$123)	\$0	(\$355)	\$0	(\$355)
Other Revenues	(\$4,701)	(\$5,470)	\$713	\$0	(\$4,757)
Total Revenues	<u>(\$7,574)</u>	<u>(\$5,495)</u>	<u>\$358</u>	<u>\$0</u>	<u>(\$5,137)</u>
Expenditures					
Salaries, Wages & Benefits	(\$288)	(\$803)	\$91	\$0	(\$712)
Purchased Services and Supplies	\$1	\$4	\$0	\$0	\$4
Administrative Costs	\$1,669	\$1,753	(\$145)	\$0	\$1,608
Transfers to Reserves and Internal Transfers	\$440	\$0	\$0	\$0	\$0
Total Expenditures	<u>\$1,822</u>	<u>\$954</u>	<u>(\$54)</u>	<u>\$0</u>	<u>\$900</u>
Net Operating Budget	<u>(\$5,752)</u>	<u>(\$4,541)</u>	<u>\$304</u>	<u>\$0</u>	<u>(\$4,237)</u>
Debt Payments					
Revenues					
Other Revenues	(\$569)	(\$569)	\$0	\$569	\$0
Transfers from Reserves & Internal Recoveries	(\$825)	(\$825)	(\$850)	\$0	(\$1,675)
Total Revenues	<u>(\$1,394)</u>	<u>(\$1,394)</u>	<u>(\$850)</u>	<u>\$569</u>	<u>(\$1,675)</u>
Expenditures					
Debt Charges	\$1,394	\$1,394	\$850	\$0	\$2,244
Total Expenditures	<u>\$1,394</u>	<u>\$1,394</u>	<u>\$850</u>	<u>\$0</u>	<u>\$2,244</u>
Net Operating Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$569</u>	<u>\$569</u>
Reserve and Reserve Fund Transfers					
Revenues					
Transfers from Reserves & Internal Recoveries	(\$8,327)	(\$3,950)	(\$147)	(\$569)	(\$4,666)

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Total Revenues	(\$8,327)	(\$3,950)	(\$147)	(\$569)	(\$4,666)
Expenditures					
Transfers to Reserves and Internal Transfers	\$35,531	\$29,744	\$3,321	(\$3,367)	\$29,698
Total Expenditures	\$35,531	\$29,744	\$3,321	(\$3,367)	\$29,698
Net Operating Budget	\$27,204	\$25,794	\$3,174	(\$3,936)	\$25,032
 Total Corporate Revenues and Expenses	 (\$80,728)	 (\$79,343)	 \$545	 (\$3,367)	 (\$82,165)

Reserve and Reserve Fund Transfers

2021 Budgeted Transfers

Asset Management Reserve Fund Transfers

(\$ in thousands)	2020 Budget	Budget Change	2021 Budget	Note
Receipts due to Federal Gas Tax Reserve Fund	(\$3,894)	(\$177)	(\$4,071)	-
Contributions to Asset Management Reserve Fund	\$22,060	(\$2,203)	\$19,858	6
Total Asset Management Reserve Fund Transfers	\$18,166	(\$2,380)	\$15,786	-

Growth Reserve Fund Transfers

(\$ in thousands)	2020 Budget	Budget Change	2021 Budget	Note
Contribution to Capital Growth Reserve Fund	\$7,340	\$1,145	\$8,485	-
Total Growth Reserve Transfers	\$7,340	\$1,145	\$8,485	-

Program Reserve/Reserve Fund Transfers

(\$ in thousands)	2020 Budget	Budget Change	2021 Budget	Note
Draw from Whitby Station Gallery Reserve	(\$30)	\$30	\$0	-
Draw from Seniors Committee of Council Reserve Fund	(\$11)	\$11	\$0	7
Draw from Community Development Grants Reserve	(\$110)	\$0	(\$110)	1,7
Draw from Performing Arts Community Development Fund Reserve	(\$40)	\$0	(\$40)	1,7
Draw from Building Permit Reserve Fund	\$0	(\$899)	(\$899)	2,7
Contribution to Election Reserve	\$107	\$0	\$107	-
Contribution to Mayor Community Development Reserve	\$110	\$0	\$110	1,7
Contribution to Parking Reserve Fund	\$381	(\$177)	\$204	7

(\$ in thousands)	2020 Budget	Budget Change	2021 Budget	Note
Contribution to Marina Reserve Fund	\$260	(\$91)	\$169	7
Contribution to Building Permit Reserve Fund	\$721	(\$721)	\$0	2,7
Contribution to Façade Grant Reserve	\$75	(\$75)	\$0	-
Contribution to Road Occupancy Reserve	\$300	\$0	\$300	7
Contribution to Arena Reserve	\$495	(\$237)	\$258	7
Total Program Reserve/Reserve Fund Transfers	\$2,258	(\$2,159)	\$99	-

Stabilization Reserve/Reserve Fund Transfers

(\$ in thousands)	2020 Budget	Budget Change	2021 Budget	Note
Draw from Insurance Reserve Fund	(\$26)	\$0	(\$26)	-
Contribution to Tax Rate Stabilization Reserve	\$0	\$900	\$900	5
Total Stabilization Reserve/Reserve Fund Transfers	(\$26)	\$900	\$874	-

One-Time Reserve Transfers

(\$ in thousands)	2020 Budget	Budget Change	2021 Budget	Note
Draw from Long Term Finance Reserve (LTFR) for One Time Budget Pressures	\$0	(\$569)	(\$569)	5
Draw from LTFR for Central Public Library Debt Payment	(\$79)	\$0	(\$79)	3
Contribution to LTFR for One Time Budget Savings	\$162	\$186	\$348	5
Private Transportation Services – Accessibility Initiatives	\$20	\$0	\$20	7
Total One-time Reserve Transfers	\$103	(\$383)	(\$280)	-

Debt Related Transfers

(\$ in thousands)	2020 Budget	Budget Change	2021 Budget	Note
Draw from Marina Reserve Fund to offset Marina debt payment	(\$37)	(\$32)	(\$69)	-

(\$ in thousands)	2020 Budget	Budget Change	2021 Budget	Note
Draw from Library-2012 Development Charges for Library debt payment	(\$709)	\$0	(\$709)	-
Draw from Capital Growth Reserve Fund	\$0	(\$183)	(\$183)	4
Draw from Fire Development Charges	\$0	(\$128)	(\$128)	4
Draw from Operations Development Charges	\$0	(\$326)	(\$326)	4
Draw from Parks Development Charges	\$0	(\$181)	(\$181)	4
Total Debt Related Transfers	(\$746)	(\$850)	(\$1,596)	3

Total Reserve and Reserve Fund Transfers

(\$ in thousands)	2020 Budget	Budget Change	2021 Budget	Note
Asset Management Reserve Fund Transfers	\$18,166	(\$2,380)	\$15,786	-
Growth Reserve Transfers	\$7,340	\$1,145	\$8,485	-
Program Reserve/Reserve Fund Transfers	\$2,258	(\$2,159)	\$99	-
Stabilization Reserve/Reserve Fund Transfers	(\$26)	\$900	\$874	-
One-time Reserve Transfers	\$103	(\$383)	(\$280)	-
Debt Related Transfers	(\$746)	(\$850)	(\$1,596)	-
Total Reserve and Reserve Fund Transfers	\$27,095	(\$3,728)	\$23,367	-

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. 2021 amount is forecasted at (\$40 thousand).

2 - Draws from the Building Permit Reserve Fund is budgeted for (\$899 thousand) to offset the shortfall of revenues over expenses in 2021. After draws for operations and for planned

capital purchases, the 2021 year end forecasted balance of the reserve fund is \$1,550 thousand.

3- Relates to debt payments.

Town of Whitby Debt Payments

(\$ in thousands)	2020 Budget	Budget Change	2021 Budget Request
Whitby Football Club Contributions	(\$569)	\$569	\$0
Reserve and Reserve Fund Transfers	(\$825)	(\$850)	(\$1,675)
Total Revenues	(\$1,394)	(\$281)	(\$1,675)
Debt Charges:	.	.	.
Whitby Public Library	\$788	\$0	\$788
Marina Piers 5&7	\$37	\$0	\$37
Soccer Dome and Turf	\$569	\$0	\$569
Operations Centre Expansion	\$0	\$423	\$423
400 Centre St	\$0	\$103	\$103
Land Acquisition- Operations Satellite, Fire Hall & Training Complex	\$0	\$292	\$292
Marina Pier 4	\$0	\$32	\$32
Total Expenditures	\$1,394	\$850	\$2,244
Total Debt Payment Divisions	\$0	\$569	\$569

4 – Debt related transfers related to the issuance of a debenture with the Region of Durham in 2021 (CS 42-20). These include the Operations Centre expansion, 400 Centre St, land acquisition for the Operations Satellite, Fire Hall and Training Complex, and the Marina Pier 4.

5 – One-time draw from the LTFR for \$569 thousand for the debt payment for the soccer dome. Increased transfer to the tax stabilization reserve built in as a provision to protect the fiscal plan against adverse changes in revenues and expenses assumed in the 2021 Budget. A one-time contribution to the LTFR equal to net one time savings in the 2021 budget of \$348 thousand.

6 – Transfers to Asset Management Reserve Fund are comprised of the Asset Maintenance Envelope amount of \$1,165 thousand and Decision Item #2 – Pandemic One Time Reduction to Asset Management Reserve Fund of (\$3,367 thousand).

7 - 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.

Corporate Reserve and Reserve Fund Transfers within Corporate Revenue and Expenses Section

(\$ in thousands)	2020 Budget	Budget Change	2021 Budget Request
Debt Payments	(\$825)	(\$850)	(\$1,675)
Reserve and Reserve Fund Transfers Division	\$25,794	(\$762)	\$25,031
Outside Corporate Revenue and Expenses Section	\$2,126	(\$2,114)	\$12
Total Corporate Reserve and Reserve Fund Transfers	\$27,095	(\$3,728)	\$23,367

Reserve and Reserve Fund Transfers

Comparison of Budget to Year End Forecast for Prior Years

Asset Management Reserve Fund Transfers

(\$ in Thousands)	2020 Interfund Transfer*	Projection Budgeted Transfers**	2020 Year End Projection ***	2020 Budget
Receipts due to Federal Gas Tax Reserve Fund	\$0	(\$3,894)	(\$3,894)	(\$3,894)
Contributions to Asset Management Reserve Fund	\$188	\$22,061	\$22,249	\$22,060
Total Asset Management Reserve Fund Transfers	\$188	\$18,167	\$18,355	\$18,166

Growth Reserve Fund Transfers

(\$ in Thousands)	2020 Interfund Transfer*	Projection Budgeted Transfers**	2020 Year End Projection ***	2020 Budget
Contribution to Capital Growth Reserve Fund	\$0	\$7,340	\$7,340	\$7,340
Total Growth Reserve Transfers	\$0	\$7,340	\$7,340	\$7,340

Program Reserve/Reserve Fund Transfers

(\$ in Thousands)	2020 Interfund Transfer*	Projection Budgeted Transfers**	2020 Year End Projection ***	2020 Budget
Draw from Reserves	\$0	(\$175)	(\$175)	(\$180)
Draw from Seniors Committee of Council Reserve Fund	\$0	\$0	\$0	(\$11)
Contribution to Election Reserve	\$0	\$107	\$107	\$107
Contribution to Mayor Community Development Reserve	\$0	\$110	\$110	\$110

(\$ in Thousands)	2020 Interfund Transfer*	Projection Budgeted Transfers**	2020 Year End Projection ***	2020 Budget
Contribution to Town Property Reserve Fund	\$264	\$0	\$264	\$0
Contribution to Parking Reserve Fund	\$0	\$401	\$401	\$381
Contribution to Marina Reserve Fund	\$26	\$261	\$287	\$260
Contribution to Building Permit Reserve Fund	\$0	\$1,240	\$1,240	\$721
Contribution to Harbour Maintenance Reserve	\$5	\$0	\$5	\$0
Contribution to Façade Grant Reserve	\$0	\$75	\$75	\$75
Contribution to Dedication Reserve	\$1	\$0	\$1	\$0
Contribution to Road Occupancy Reserve	\$0	\$300	\$300	\$300
Contribution to Whitby Soccer Dome Reserve Fund	\$6	\$0	\$6	\$0
Contribution to Whitby Public Library Reserve	\$0	\$300	\$300	\$0
Contribution to Tree Planting Reserve	\$5	\$0	\$5	\$0
Contribution to Arena Reserve	\$0	\$495	\$495	\$495
Total Program Reserve/Reserve Fund Transfers	\$307	\$3,114	\$3,421	\$2,258

Stabilization Reserve/Reserve Fund Transfers

(\$ in Thousands)	2020 Interfund Transfer*	Projection Budgeted Transfers**	2020 Year End Projection ***	2020 Budget
Draw from Insurance Reserve Fund	\$0	(\$26)	(\$26)	(\$26)

(\$ in Thousands)	2020 Interfund Transfer*	Projection Budgeted Transfers**	2020 Year End Projection ***	2020 Budget
Contribution to Tax Rate Stabilization Reserve	\$0	\$440	\$440	\$0
Total Stabilization Reserve/Reserve Fund Transfers	\$0	\$414	\$414	(\$26)

One-Time Reserve Transfers

(\$ in Thousands)	2020 Interfund Transfer*	Projection Budgeted Transfers**	2020 Year End Projection ***	2020 Budget
Contribution to Long Term Finance Reserve (LTFR)	\$0	\$103	\$103	\$103
Total One-time Reserve Transfers	\$0	\$103	\$103	\$103

Debt Related Transfers

(\$ in Thousands)	2020 Interfund Transfer*	Projection Budgeted Transfers**	2020 Year End Projection ***	2020 Budget
Draw from Marina Reserve Fund	\$0	(\$37)	(\$37)	(\$37)
Draw from Library-2012 Development Charges	\$0	(\$709)	(\$709)	(\$709)
Total Debt Related Transfers	\$0	(\$746)	(\$746)	(\$746)

Interfund Transfers

(\$ in Thousands)	2020 Interfund Transfer*	Projection Budgeted Transfers**	2020 Year End Projection ***	2020 Budget
Draw from Reserve Fund	(\$12)	\$0	(\$12)	\$0
Receipts due to Reserve Funds	(\$483)	\$0	(\$483)	\$0

(\$ in Thousands)	2020 Interfund Transfer*	Projection Budgeted Transfers**	2020 Year End Projection ***	2020 Budget
Receipts due to Reserves	(\$18)	\$0	(\$18)	\$0
Expenses paid from Reserve Funds	\$12	\$0	\$12	\$0
Contributions to Reserve Funds	\$5	\$0	\$5	\$0
Total Interfund Transfers	(\$496)	\$0	(\$496)	\$0

Total Reserve and Reserve Fund Transfers

(\$ in Thousands)	2020 Interfund Transfer*	Projection Budgeted Transfers**	2020 Year End Projection ***	2020 Budget
Asset Management Reserve Fund Transfers	\$188	\$18,167	\$18,355	\$18,166
Growth Reserve Transfers	\$0	\$7,340	\$7,340	\$7,340
Program Reserve/Reserve Fund Transfers	\$307	\$3,114	\$3,421	\$2,258
Stabilization Reserve/Reserve Fund Transfers	\$0	\$414	\$414	(\$26)
One-time Reserve Transfers	\$0	\$103	\$103	\$103
Debt Related Transfers	\$0	(\$746)	(\$746)	(\$746)
Interfund Transfers	(\$496)	\$0	(\$496)	\$0
Total Reserve and Reserve Fund Transfers	\$0	\$28,391	\$28,391	\$27,095

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 Uncommitted Reserves and Reserve Fund Balances

The estimated 2021 year end uncommitted reserve and reserve fund balances below are based on the 2020 year-end reserve and reserve fund balances. At the time of preparation, the 2020 fiscal year end process was in progress and the 2020 year end balances have been estimated.

Amounts below are in thousands of dollars.

Asset Management Reserves	Forecasted Opening Balance	2021 Receipts	2021 Draws	Est 2021 Year End Balance
Asset Management	\$12,055	\$19,395	\$(17,454)	\$13,995
Federal Gas Tax	\$10,706	\$4,286	\$(4,429)	\$10,562
Total	\$22,760	\$23,680	\$(21,883)	\$24,557

Growth Reserves	Forecasted Opening Balance	2021 Receipts	2021 Draws	Est 2021 Year End Balance
Growth	\$28,040	\$9,046	\$(4,846)	\$32,240

Development Charges	Forecasted Opening Balance	2021 Receipts	2021 Draws	Est 2021 Year End Balance
Alternate Route	\$9,320	\$270	\$(450)	\$9,140
Fire	\$1,048	\$472	\$(128)	\$1,392
General Government	\$783	\$208	\$(110)	\$881
Library	\$82	\$1,008	\$(1,043)	\$47
Non Admin Facilities (1)	\$(227)	\$227	\$0	\$0
Operations	\$2,351	\$609	\$(1,577)	\$1,384
Parking & By-Law	\$648	\$26	\$(221)	\$453
Parks & Recreation	\$45,676	\$9,838	\$(36,035)	\$19,479
Roads & Related	\$33,844	\$19,085	\$(20,688)	\$32,240
Storm Water (1)	\$(2,040)	\$699	\$(171)	\$(1,513)
Waste	\$541	\$115	\$(50)	\$606
Total	\$92,025	\$32,556	\$(60,472)	\$64,110

(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	2021 Receipts	2021 Draws	Est 2021 Year End Balance
Arena	\$1,368	\$258	\$(413)	\$1,213
Building Permit	\$2,461	\$49	\$(961)	\$1,550
Corporate Development	\$1,198	\$0	\$(156)	\$1,042
Dedications	\$0	\$0	\$0	\$0
Employee Related Benefits	\$1,010	\$20	\$0	\$1,030
Environmental Guide	\$24	\$0	\$0	\$24
Façade Grant	\$0	\$0	\$0	\$0
Future Specified – Sub Division Contributions	\$10,365	\$207	\$(188)	\$10,385
Gravel Pit Rehab	\$85	\$0	\$0	\$85
Groveside Burial Options	\$106	\$2	\$0	\$108
Groveside Equipment	\$36	\$1	\$0	\$37
Groveside Future Development	\$5	\$0	\$0	\$5
Harbour Maintenance	\$(1)	\$0	\$0	\$-
Information Technology	\$0	\$0	\$0	\$0
Lynde Shores	\$149	\$3	\$0	\$152
Marina	\$434	\$177	\$(201)	\$410
Mayor’s Community Development	\$18	\$110	\$(110)	\$18
Municipal Election	\$233	\$107	\$0	\$340
Parking	\$3,506	\$274	\$(93)	\$3,687
Parks Cash in Lieu	\$8,729	\$575	\$(38)	\$9,266
Performing Arts Community Development Fund	\$142	\$0	\$(40)	\$102
Road Infrastructure Repair	\$771	\$300	\$(475)	\$596
Roadwatch	\$19	\$0	\$0	\$19

Program Reserves	Forecasted Opening Balance	2021 Receipts	2021 Draws	Est 2021 Year End Balance
Seniors Centre Transportation	\$78	\$2	\$0	\$79
Seniors Committee	\$51	\$1	\$0	\$52
Tree Planting	\$570	\$0	\$(55)	\$515
Town Property	\$4,045	\$81	\$0	\$4,126
Whitby Library Fundraising	\$18	\$0	\$0	\$18
Whitby Public Library	\$500	\$0	\$(300)	\$200
Whitby Soccer Dome	\$247	\$41	\$0	\$288
Whitby Station Gallery	\$30	\$0	\$0	\$30
Total	\$36,197	\$2,207	\$(3,029)	\$35,376

Stabilization Reserves	Forecasted Opening Balance	2021 Receipts	2021 Draws	Est 2021 Year End Balance
Bad Debt Allowance	\$270	\$0	\$0	\$270
Contingencies	\$4,828	\$0	\$(1,500)	\$3,328
Insurance	\$1,247	\$25	\$(26)	\$1,246
Tax Rate Stabilization	\$1,074	\$900	\$0	\$1,974
Winter Control	\$1,432	\$0	\$0	\$1,432
Working Funds	\$1,008	\$0	\$0	\$1,008
WSIB / NEER	\$936	\$19	\$0	\$955
Total (2)	\$10,795	\$944	\$(1,526)	\$10,212

(2) The estimated 2020 year-end balance is within the target range for the total stabilization reserves category of a minimum of 5% and a maximum of 10% of gross expenditures (policy F 020).

One-Time Reserve	Forecasted Opening Balance	2021 Receipts	2021 Draws	Est 2021 Year End Balance
Long Term Finance	\$6,051	\$1,076	\$(1,604)	\$5,523

All Reserves	Forecasted Opening Balance	2021 Receipts	2021 Draws	Est 2021 Year End Balance
Total	\$195,869	\$69,509	\$(93,359)	\$172,019

Grants

The Town provides various grants to residents and community organizations in order to promote a high quality of life, sustain our heritage and natural environment and foster a strong sense of community identity. The Town's grant program is comprised of three components: the Community Development Funds (MCDF & PACDF), Municipal Grants to External Agencies and the Town Grant and Rebate Program.

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 or charities and other community initiatives that benefit Whitby residents.

Performing Arts Community Development Fund (PACDF)

In 2017, Council established the Performing Arts Community Development Fund (report CMS 16-17). The Performing Arts Community Development Fund (PACDF) utilizes net revenues from the 2008-2012 Mayor's Galas to provide financial support to Whitby based community groups/organizations with a presence in Whitby for performing arts programs, events, initiatives and projects.

Town Grant and Rebate Programs

Elderly Pensioners' Tax Grant

The Town of Whitby offers a \$400 Tax Reduction Grant program to assist low income seniors who live in Whitby and receive the Guaranteed Income Supplement provided under the Old Age Security Act (Canada).

Low Income Disabled Tax Grant

The Town of Whitby offers a \$400 Tax Reduction Grant program to assist low income disabled homeowners who live in Whitby and receive the Ontario Disability Support Program provided through the Ministry of Community and Social Services.

Heritage Tax Rebate Program

The Town of Whitby offers a 40 percent heritage property tax rebate for eligible heritage properties (or portion of the property) for the Town and school board portions only.

Charity Rebates

In accordance with the Municipal Act, municipalities are required to provide eligible charities

with rebates of at least 40% of their property tax, unless a different percentage is prescribed by the Minister of Finance.

Access Program

The Access Program provides funding for Town of Whitby recreation programs. Eligibility is based on financial need, and applicants must be Whitby residents.

Affordable Housing Tax Grant

Tax incentive led by the Region of Durham for affordable housing that has been approved/matched for the Town portion

Municipal Grants to External Agencies

Burn's Cemetery Ashburn Board

Grass cutting, ongoing filling of areas with soil and general maintenance of cemetery.

Brooklin Horticultural Society

Provides and maintains flower beds in the Downtown and at the Brooklin Horticultural Park at the corner of Carnwith Drive and Montgomery Road, and at the public Butterfly Meadow gardens at the entrance of the Lions Trail.

JCI Whitby

Whitby Santa Claus parade held the first Saturday in December.

Waterfront Regeneration Trust

Promotes waterfront trail, installation of signs, attract public and private investment for the expansion, enhancement and promotion of the trail.

Whitby Brass Band

Operation of brass band, honorariums for conductors of senior and junior band and librarian, band room supplies, instrument repairs and minor uniform costs. Performances in Whitby include concerts in Rotary Park, Heritage Day, Santa Claus parade.

Groveside Cemetery Board

Grant offsets operating costs associated with maintaining four cemeteries and a monument on behalf of the Town of Whitby.

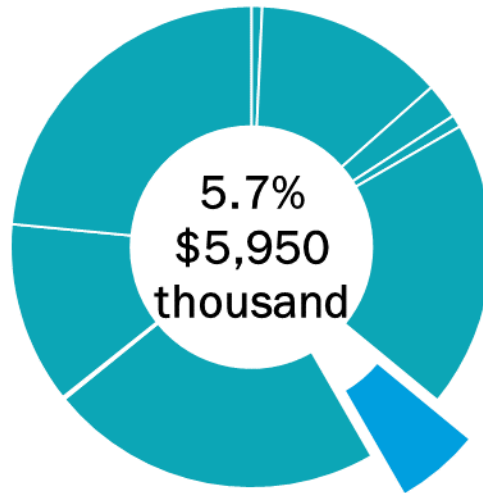
Whitby Arts Inc. (Station Gallery)

Non-profit art gallery and cultural center which offers a variety of exhibitions, child, youth, adult and family art programs, classes, workshops, performances and special events. Additional programming is being offered at the Brooklin Community Centre and Library in order to reach an increased number of residents. For more information visit their webpage at: whitbystationgallery.com.

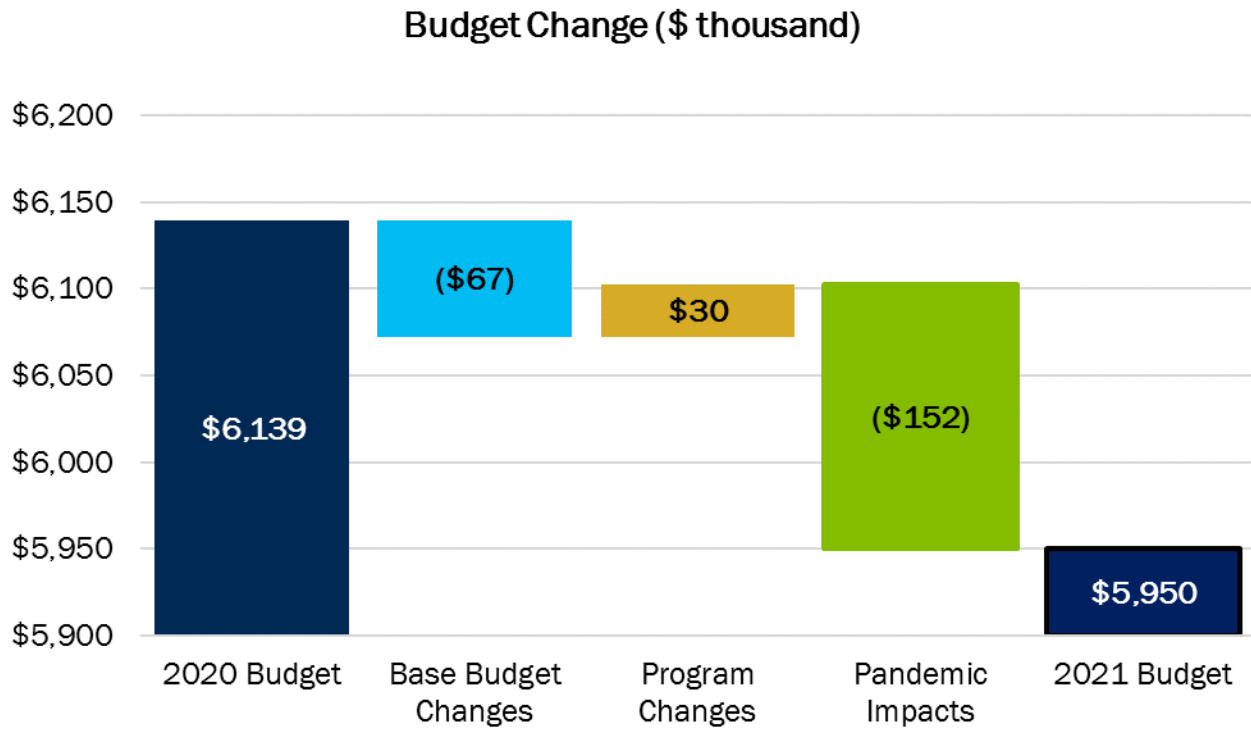
Whitby Public Library

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

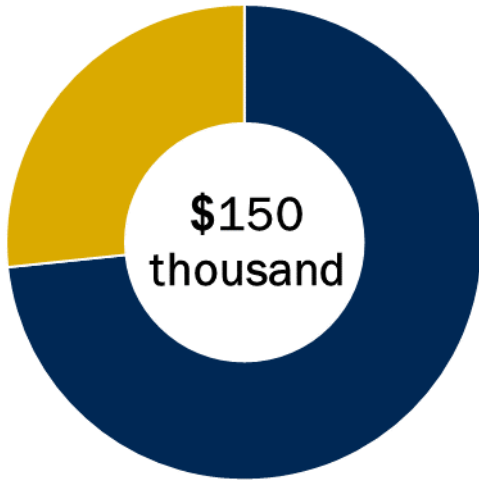


Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Grants	5.7%	\$5,950
Other Departments	94.3%	\$97,900
Total	100.0%	\$103,850



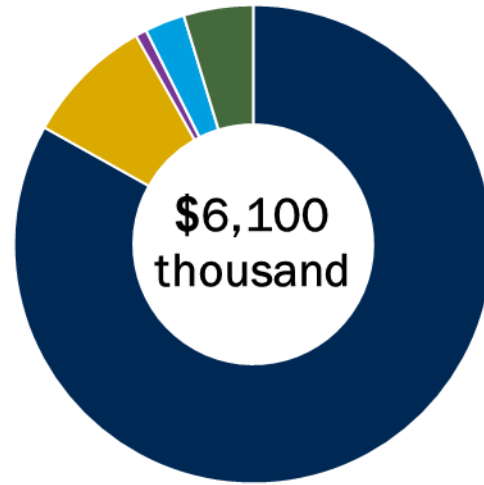
Budget Change	(\$ in thousands)
2020 Budget	\$6,139
Add: 2021 Base Budget Changes	(\$67)
Add: 2021 Program Changes	\$30
Add: 2021 Pandemic Impacts	(\$152)
Total 2021 Budget	\$5,950

Revenue



- Mayor's Community Development \$110K
- Performing Arts Community Development \$40K

Expenditures



- Library \$5,070
- Station Gallery \$533
- Groveside Cemetery \$46
- Municipal Grants \$165
- Town Grant Program \$287

Operating Budget

Grants

Financial Account Category Followed by Division (\$ in Thousand)	Base Budget Changes			Program Changes			2021 Budget
	2020 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	Pandemic	
Revenues							
Transfers from Reserves & Internal Recoveries	(\$150)	\$0	\$0	\$0	\$0	\$0	(\$150)
Total Revenues	(\$150)	\$0	\$0	\$0	\$0	\$0	(\$150)
Expenditures							
Town Grant Programs	\$307	\$0	\$0	\$30	\$0	(\$50)	\$287
Municipal Grants	\$181	\$0	\$0	\$0	\$0	(\$16)	\$165
Groveside Cemetery	\$45	\$0	\$1	\$0	\$0	\$0	\$46
Station Gallery	\$543	(\$30)	\$0	\$0	\$0	\$20	\$533
Whitby Public Library	\$5,214	\$0	(\$38)	\$0	\$0	(\$106)	\$5,070
Total Expenditures	\$6,289	(\$30)	(\$37)	\$30	\$0	(\$152)	\$6,100
Net Operating Budget	\$6,139	(\$30)	(\$37)	\$30	\$0	(\$152)	\$5,950
Grants	\$6,139	(\$30)	(\$37)	\$30	\$0	(\$152)	\$5,950
Community Development Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Operating Budget	\$6,139	(\$30)	(\$37)	\$30	\$0	(\$152)	\$5,950

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – (\$67 thousand)

Program Changes: (\$122 thousand)

Growth – \$30 thousand

- Elderly Pensioners' Tax Grant has increased \$20 thousand due to expecting more applicants
- Heritage Tax Rebate Program is adding \$10 thousand since more properties were in the 2020 program

Pandemic Related Impacts – (\$152 thousand)

There are various one-time savings:

- Access Program – (\$50 thousand) decrease since expect 50% reduction similar to 2020
- Whitby Brass Band – reduced grant by (\$16 thousand) per 2021 lower budget estimate based on assuming similar 2020 experience (cancelled events, rent significantly reduced since building unavailable, lower honorariums, insurance and other miscellaneous expenses), less carry forward of surplus funds remaining from payment of full 2020 grant amount
- Station Gallery – \$30 thousand revenue pressure due to the cancelled programming is offset by (\$10 thousand) for reduced administrative expenses
- Whitby Library – net savings (\$106 thousand)
 - (\$169 thousand) per salary & benefit gapping and no Sunday work hours for the full year
 - (\$84 thousand) for water due to the pond remaining closed and other expenses
 - offset by revenue pressure for reduced fines \$107 thousand and other miscellaneous \$40 thousand

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Grants					
Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Grants					
Town Grant Programs					
Access Program	\$38	\$100	\$0	(\$50)	\$50
Elderly Pensioners' Tax Grant	\$80	\$80	\$20	\$0	\$100
Low Income Disabled Tax Grant	\$4	\$4	\$0	\$0	\$4
Grants to Taxable Charities	\$29	\$41	\$0	\$0	\$41
Heritage Tax Rebate Program	\$36	\$26	\$10	\$0	\$36
Affordable Housing Tax Incent	\$56	\$56	\$0	\$0	\$56
Total Town Grant Programs	\$243	\$307	\$30	(\$50)	\$287
Municipal Grants					
Burns Presbyterian Cemetery	\$1	\$1	\$0	\$0	\$1
JCI Whitby	\$0	\$7	\$0	\$0	\$7
Waterfront Regeneration Trust	\$3	\$3	\$0	\$0	\$3
Whitby Brass Band	\$19	\$19	\$0	(\$16)	\$3
Brooklin Horticultural Society	\$3	\$3	\$0	\$0	\$3
Total Municipal Grants	\$26	\$33	\$0	(\$16)	\$17
Groveside Cemetery	\$45	\$45	\$1	\$0	\$46
Station Gallery	\$513	\$543	(\$30)	\$20	\$533
Whitby Public Library	\$4,824	\$5,214	(\$38)	(\$106)	\$5,070
Total Grants	\$5,651	\$6,142	(\$37)	(\$152)	\$5,953
Total Expenditures	\$5,651	\$6,142	(\$37)	(\$152)	\$5,953
Net Operating Budget	\$5,651	\$6,142	(\$37)	(\$152)	\$5,953
Community Development Grants					
Revenues					
Transfers from Reserves & Internal Recoveries	(\$175)	(\$150)	\$0	\$0	(\$150)
Total Revenues	(\$175)	(\$150)	\$0	\$0	(\$150)
Expenditures					
Grants	\$175	\$150	\$0	\$0	\$150
Total Expenditures	\$175	\$150	\$0	\$0	\$150
Net Operating Budget	\$0	\$0	\$0	\$0	\$0
Total Grants	\$5,651	\$6,142	(\$37)	(\$152)	\$5,953

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Fire and Emergency Services

Department Overview

Whitby Fire and Emergency Services (WFES) responds to approximately 6,000 calls per year comprised of water rescues, carbon monoxide calls, motor vehicle extrications, medical emergencies, hazardous material incidents, fires, industrial accidents, and more. Pro-active services include delivering relevant, modern, technical internal training, engaging the community in fire safety public education, inspecting properties to ensure they are safe and in compliance with the Ontario Fire Code, and ensuring Administration efforts are as efficient and effective as possible.

Key Services

Risk Management and Education

In line with its Mission Statement, WFES strives to protect the community by decreasing the number of fires that occur year over year. Through the development and delivery of innovative programs, an ever-increasing use of social media, and increased community involvement, all employees within WFES are engaged in promoting fire safe behaviours. Programs include:

- Junior Fire fighter community summer program (45 consecutive years)
- 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

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

Services include:

- Conducting in excess of 1000 fire inspections each year of existing buildings to ensure they are safe, and that they comply with the Ontario Fire Code
- Conducting 100's of plans examinations for new buildings for compliance with the Ontario Building Code
- Delivering technical training, and hands-on fire extinguisher training to community groups
- Issuing permits for outdoor fires and fireworks

Professional Development and Training

WFES personnel receive in excess of 30,000 hours annually in up-to-date, technical training to ensure they provide a high level of service to the public. Training topics include:

- Search and rescue
- Offensive and defensive fire ground tactics
- Defensive driving
- First aid, CPR and defibrillation
- Fire ground safety,
- Hazardous materials
- Vehicle extrication
- Water rescue
- Advanced fire ground techniques
- Fire pump operations
- Forcible Entry
- Rail incidents
- Incident command
- Mental health and wellness
- Fire ground survival

Operations

WFES has five fire stations with 6 fully staffed fire apparatus responding to approximately 6,000 calls per year. These stations are strategically located throughout the Town of Whitby so that a fire truck and crew can respond to an emergency with a travel time of 4 minutes or less in most locations.

Contribution to Mission

Through the delivery of safety, prevention and education initiatives, WFES strives to proactively protect the community by decreasing the number of fires that occur year over year. Through leading edge training and professional development programs, WFES equips personnel with modern fire ground tools and techniques to limit fire loss, and reduce suffering.

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.

2020 Accomplishments by Business Plan Theme

Community Safety and Transportation

Name of Project	Description
Continuity of Operations	Created a continuity of Operations Plan for Fire and part of Corporation. Improved WFES emergency management plans for HIRA emergencies.
Continuity of Operations	Ensured all WFES fire stations are equipped with a 3 day supply of food and water for firefighters during prolonged community emergencies.
Keep trucks in their response areas more often	Following implementation of the internal electronic communication project, worked to implement video conferencing between halls.
Focus pro-active efforts on occupancies at greatest risk	Conducted pro-active inspections in the downtowns.
Implement new Regional Training Center agreement with Ontario Fire College	Ontario Fire College Regional Training Center implementation – worked with Management.

2021 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.	10%

Community Safety and Transportation

Name of Project	Description	% Completed
Refine service delivery model to match community need	Heavy Vehicle Extrication and Slope Rescue training.	25%
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.	25%
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%

Name of Project	Description	% Completed
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.	25%
Improve inter-agency relationships	Coordinate interagency EMS/OPP training scenarios.	0%
Improve inter-agency relationships	Coordinate interagency EMS/DRP-Marine training scenarios.	0%

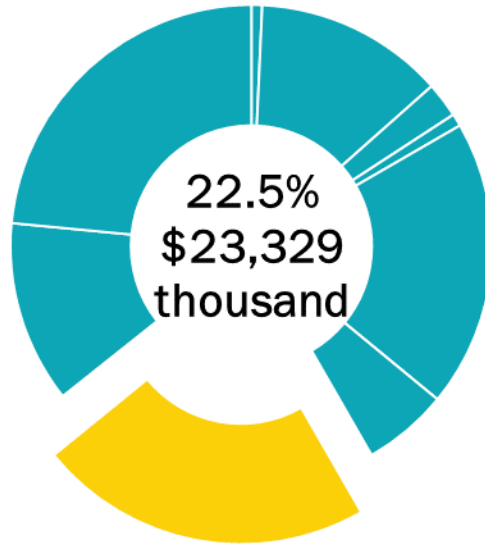
Effective Government

Name of Project	Description	% Completed
Improve asset valuations and related costs	Improve apparatus valuations/tracking and produce semi-annual reports (downtime, costs, reliability, etc.).	25%
Improve daily equipment tracking	Introduce trial barcoding and scanning on a portion of WFES equipment.	40%

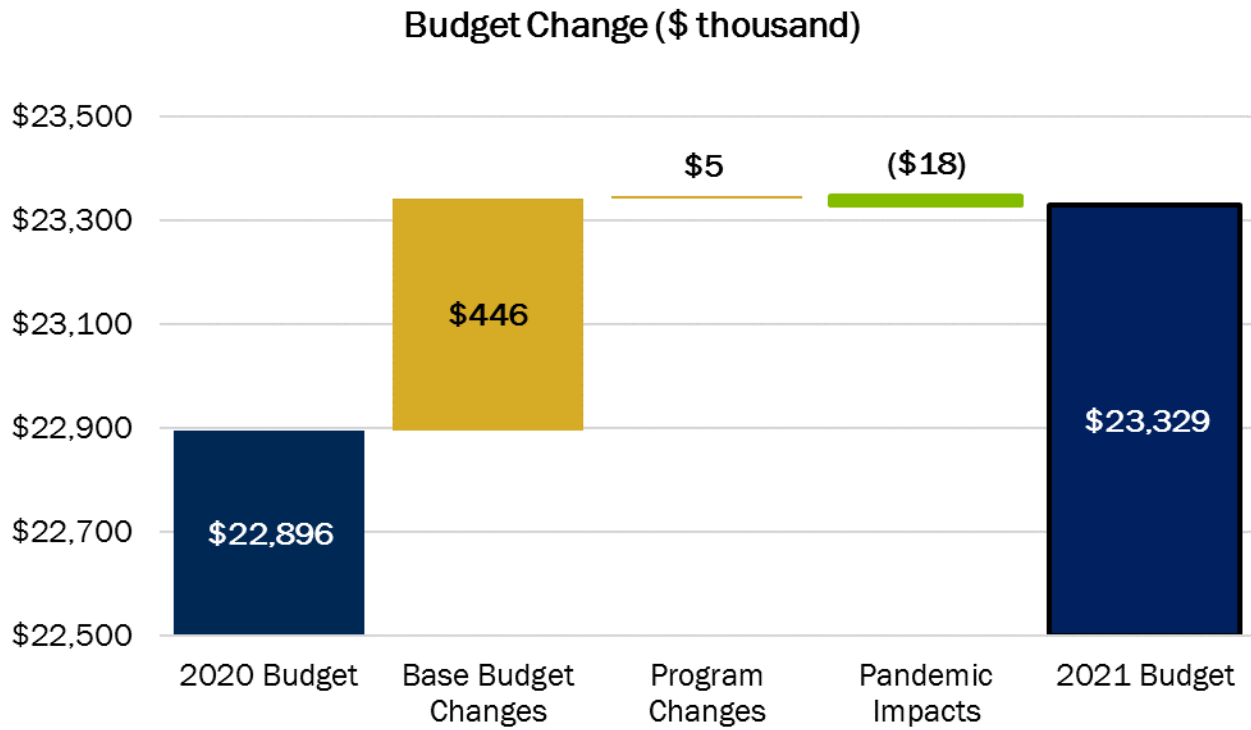
2021 Budget

Name of Project	Description	% Completed
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.	25%

Department as % of Tax Levy

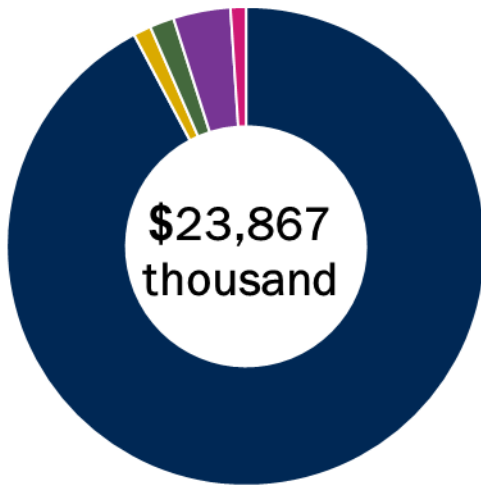


Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Fire and Emergency Services	22.5%	\$23,329
Other Departments	77.5%	\$80,521
Total	100.0%	\$103,850



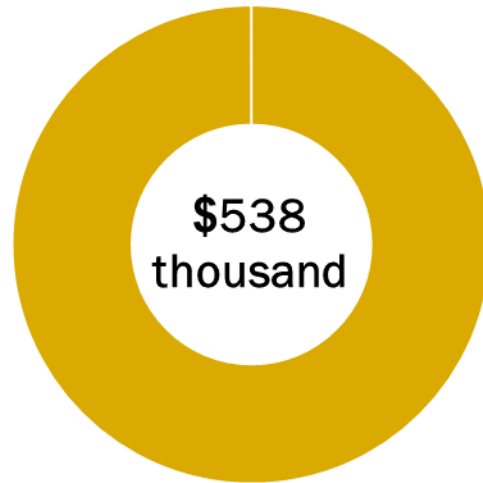
Budget Change	(\$ in thousands)
2020 Budget	\$22,896
Add: 2021 Base Budget Changes	\$446
Add: 2021 Program Changes	\$5
Add: 2021 Pandemic Impacts	(\$18)
Total 2021 Budget	\$23,329

Expenditure



- Salaries, Wages & Benefits \$22,018
- Building Related Costs & Utilities \$286
- Vehicle & Equipment Maintenance and Fuel \$392
- Purchased Services and Supplies \$923
- Administrative Costs \$249

Revenue



- Miscellaneous Revenue & External Recoveries \$538

Operating Budget

Fire and Emergency Services

Financial Account Category Followed by Division (\$ in Thousand)	Base Budget Changes			Program Changes			2021 Budget
	2020 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	Pandemic	
Revenues							
Grants	(\$5)	\$0	\$0	\$0	\$0	\$5	\$0
Program Revenues, Fees and Fines	(\$41)	\$0	\$0	\$0	\$0	\$41	\$0
Miscellaneous Revenue & External Recoveries	(\$140)	\$0	\$0	(\$398)	\$0	\$0	(\$538)
Total Revenues	(\$186)	\$0	\$0	(\$398)	\$0	\$46	(\$538)
Expenditures							
Salaries, Wages & Benefits	\$21,225	(\$119)	\$560	\$393	\$0	(\$41)	\$22,018
Building Related Costs & Utilities	\$274	\$0	\$12	\$0	\$0	\$0	\$286
Vehicle & Equipment Maintenance and Fuel	\$422	\$0	(\$30)	\$0	\$0	\$0	\$392
Purchased Services and Supplies	\$917	\$0	\$23	(\$12)	\$0	(\$5)	\$923
Administrative Costs	\$245	\$0	\$1	\$22	\$0	(\$19)	\$249
Total Expenditures	\$23,082	(\$119)	\$566	\$403	\$0	(\$65)	\$23,868
Net Operating Budget	\$22,896	(\$119)	\$566	\$6	\$0	(\$19)	\$23,329
Fire Administration	\$1,295	\$0	\$88	(\$127)	\$0	(\$19)	\$1,237
Fire Operations	\$18,260	(\$119)	\$465	\$180	\$0	\$0	\$18,785
Fire Professional Development and Training	\$595	\$0	\$5	\$10	\$0	\$0	\$610
Fire Risk Management and Education	\$885	\$0	\$2	(\$69)	\$0	\$0	\$818
Fire Asset Management	\$1,862	\$0	\$6	\$12	\$0	\$0	\$1,878
Net Operating Budget	\$22,896	(\$119)	\$566	\$6	\$0	(\$19)	\$23,329

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$446 thousand

Program Changes: (\$13 thousand)

Growth – (\$25 thousand)

- Increased Provincial Recoveries from MTO due to increased volumes – (\$20 thousand)
- Reduced Legal Fees, budget adjusted based on actual experiences – (\$5 thousand)

Service – (\$102 thousand)

- New cost recovery program for motor vehicle collisions – (\$95 thousand)
- Reduced Legal Fees based on new agreement for legal services from Durham Region – (\$7 thousand)

Non-Recurring – \$132 thousand

- One-time recovery for four staff on LTD during 2021 – (\$283 thousand)
- One-time adjustment for new recruits start date of February 1, 2021 – (\$46 thousand)
- One-time overlap for new recruits and upcoming retirees - \$325 thousand
- One-time personnel funding in anticipation of 2022 retirees - \$184 thousand
- One-time training costs \$10 thousand and uniforms and clothing \$12 thousand for new recruits
- One-time gapping of 1 Fire Prevention Officer for 9 months – (\$69 thousand)

Pandemic Related Impacts – (\$18 thousand)

Fire Services will continue to operate as usual. There will be savings experienced due to work from home arrangements and overall reduced overtime for administrative staff. The main anticipated service disruption is the cancellation of the Jr. Fire Fighter summer camp.

- Cancellation of the Jr Fire Fighters Camp – net pressure \$10 thousand. A revenue shortfall of \$46 thousand is offset by savings for salaries, wages and benefits (\$31 thousand) and operating supplies (\$5 thousand)
- Reduced overtime costs for Administrative Staff – savings (\$10 thousand)
- Reduced office supplies – savings (\$1 thousand)
- Reduced seminars, conferences and education costs – savings (\$17 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 Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Fire Administration					
Revenues					
Grants	\$0	\$0	\$0	\$5	\$5
Program Revenues, Fees and Fines	\$46	\$0	\$0	\$41	\$41
Miscellaneous Revenue & External Recoveries	(\$87)	(\$130)	(\$115)	\$0	(\$245)
Total Revenues	(\$41)	(\$130)	(\$115)	\$46	(\$199)
Expenditures					
Salaries, Wages & Benefits	\$1,349	\$1,352	\$88	(\$41)	\$1,399
Building Related Costs & Utilities	\$44	\$0	\$0	\$0	\$0
Vehicle & Equipment Maintenance and Fuel	(\$37)	\$0	\$0	\$0	\$0
Purchased Services and Supplies	\$3	\$25	(\$12)	(\$5)	\$8
Administrative Costs	\$32	\$48	\$0	(\$19)	\$29
Total Expenditures	\$1,391	\$1,425	\$76	(\$65)	\$1,436
Net Operating Budget	\$1,350	\$1,295	(\$39)	(\$19)	\$1,237
Fire Operations					
Revenues					
Miscellaneous Revenue & External Recoveries	(\$250)	\$0	(\$283)	\$0	(\$283)
Total Revenues	(\$250)	\$0	(\$283)	\$0	(\$283)
Expenditures					
Salaries, Wages & Benefits	\$18,449	\$18,252	\$807	\$0	\$19,059
Building Related Costs & Utilities	\$4	\$0	\$0	\$0	\$0
Purchased Services and Supplies	\$3	\$2	\$1	\$0	\$3
Administrative Costs	\$6	\$6	\$0	\$0	\$6
Total Expenditures	\$18,462	\$18,260	\$808	\$0	\$19,068
Net Operating Budget	\$18,212	\$18,260	\$525	\$0	\$18,785
Fire Professional Development and Training					
Revenues					
	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries, Wages & Benefits	\$497	\$497	\$4	\$0	\$501
Building Related Costs & Utilities	\$3	\$3	\$0	\$0	\$3
Administrative Costs	\$95	\$95	\$11	\$0	\$106
Total Expenditures	\$595	\$595	\$15	\$0	\$610
Net Operating Budget	\$595	\$595	\$15	\$0	\$610
Fire Risk Management and Education					
Revenues					
Grants	(\$5)	(\$5)	\$0	\$0	(\$5)
Program Revenues, Fees and Fines	(\$45)	(\$41)	\$0	\$0	(\$41)
Miscellaneous Revenue & External Recoveries	(\$10)	(\$10)	\$0	\$0	(\$10)

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Total Revenues	(\$60)	(\$56)	\$0	\$0	(\$56)
Expenditures					
Salaries, Wages & Benefits	\$904	\$904	(\$67)	\$0	\$837
Purchased Services and Supplies	\$6	\$6	\$0	\$0	\$6
Administrative Costs	\$31	\$31	\$0	\$0	\$31
Total Expenditures	\$941	\$941	(\$67)	\$0	\$874
Net Operating Budget	\$881	\$885	(\$67)	\$0	\$818
Fire Asset Management					
Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries, Wages & Benefits	\$221	\$221	\$1	\$0	\$222
Building Related Costs & Utilities	\$275	\$270	\$12	\$0	\$282
Vehicle & Equipment Maintenance and Fuel	\$435	\$422	(\$30)	\$0	\$392
Purchased Services and Supplies	\$908	\$884	\$22	\$0	\$906
Administrative Costs	\$64	\$65	\$11	\$0	\$76
Total Expenditures	\$1,903	\$1,862	\$16	\$0	\$1,878
Net Operating Budget	\$1,903	\$1,862	\$16	\$0	\$1,878
Total Fire & Emergency Services	\$22,941	\$22,897	\$450	(\$19)	\$23,328

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.

2020 Accomplishments by Business Plan Theme

Community Building

Name of Project	Description
Landscape / Tree Preservation Guidelines	Updated and expanded existing Guidelines.
LPAT - OPA 108	Defended Town's position related to the appeal of Brooklin Community Secondary Plan.

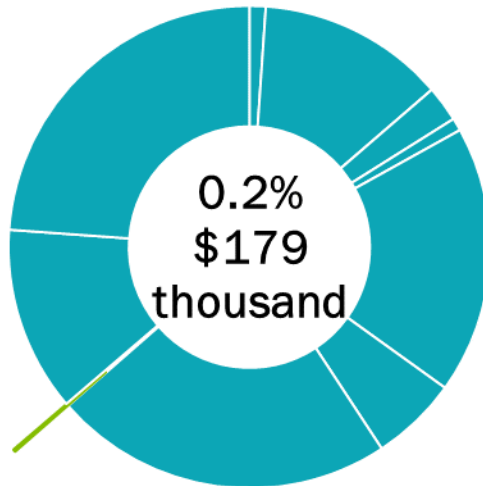
2021 Work Plans by Business Plan Theme and Current Status

Community Building

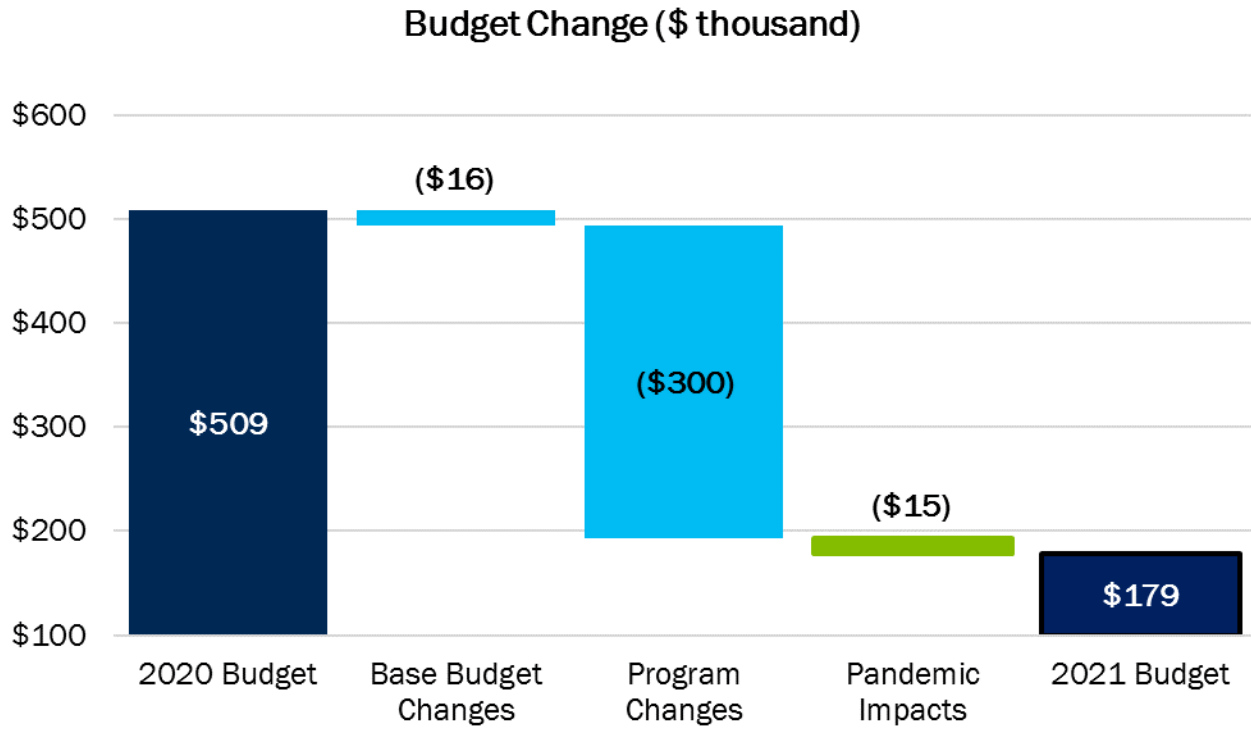
Name of Project	Description	% Completed
Architectural Review Guidelines - Town wide	Preparation of Town-wide Architectural Review Guidelines.	50%
Brooklin Zoning By-law	Prepare new Zoning By-law provisions for urban expansion areas in Brooklin.	50%
Comprehensive Zoning By-law	<p>Review and Update existing Town Zoning By-laws. The project was initiated in 2020 with the engagement of a consultant and initiation of Phase 1 (Background Investigation). Public engagement will proceed in 2021 and will include a series of public open houses. An educational video has also been prepared and is available on the project webpage. Phase 2 (Analysis and Strategic Directions) will proceed in 2021, including an analysis of issues identified in Phase 1 and the development of recommendations for proceeding with the preparation of new comprehensive zoning regulations.</p> <p>A component of the project is to review the Zoning of properties within or adjacent to mature residential neighbourhoods and to ensure that the character of such neighbourhoods is protected. As a result of Council's passage of Interim Control By-laws #7699-20 and #7700-20 on December 7, 2020, the scope of the consultant assignment will be expanded to include a review of policies and possible amendments to the Town's Official Plan, and preparation of development guidelines related to the protection of mature residential neighbourhoods as well.</p>	15%

Name of Project	Description	% Completed
Downtown Whitby Secondary Plan Update	Review and update of the Downtown Whitby Secondary Plan, aims to: <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. The project will include extensive public, agency and stakeholder consultation.	20%
Envision Durham	Provide ongoing input and recommendations to Durham Region's Municipal Comprehensive Review (MCR) of the Durham Regional Official Plan exercise, entitled Envision Durham.	10%
LPAT - ROPA 128	Resolution of deferred Employment Area lands in Brooklin, currently subject to Durham Regional Official Plan policy 14.13.7.	50%
Order to Comply Process	Develop standard operating procedure for issuance of Orders To Comply.	80%
Secondary Plans Review	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. The process will include public, and stakeholder and agency consultation in accordance with the Planning Act.	15%
Urban Design Guidelines - Town Wide	Preparation of Town-wide Urban Design Guidelines.	50%
Review Building By-law	Update Building By Law.	70%

Department as % of Tax Levy

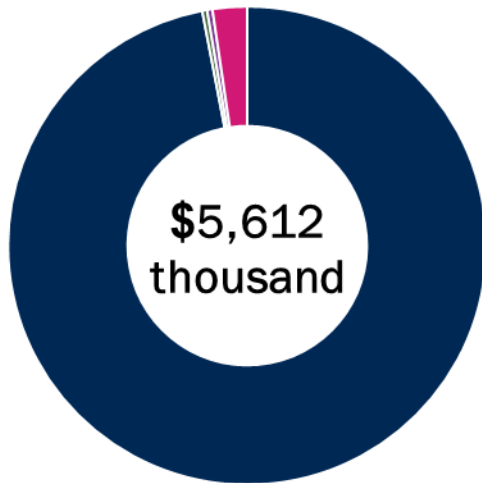


Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Planning and Development	0.2%	\$179
Other Departments	99.8%	\$103,671
Total	100.0%	\$103,850



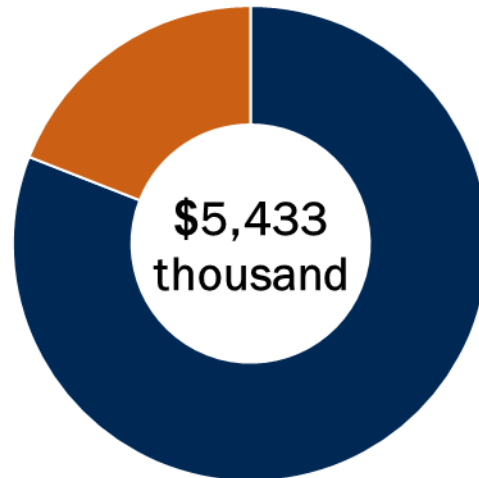
Budget Change	(\$ in thousands)
2020 Budget	\$509
Add: 2021 Base Budget Changes	(\$16)
Add: 2021 Program Changes	(\$300)
Add: 2021 Pandemic Impacts	(\$15)
Total 2021 Budget	\$179

Expenditure



- Salaries, Wages & Benefits \$5,442
- Vehicle & Equipment Maintenance and Fuel \$19
- Purchased Services and Supplies \$20
- Administrative Costs \$131

Revenue



- Program Revenues, Fees and Fines \$4,397
- Transfers from Reserves & Internal Recoveries \$1,036

Operating Budget

Planning and Development

Financial Account Category Followed by Division (\$ in Thousand)	Base Budget Changes			Program Changes			2021 Budget
	2020 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	Pandemic	
Revenues							
Program Revenues, Fees and Fines	(\$5,874)	\$0	(\$100)	\$1,547	\$0	\$30	(\$4,397)
Transfers from Reserves & Internal Recoveries	(\$135)	\$0	(\$32)	(\$793)	(\$136)	\$60	(\$1,036)
Total Revenues	(\$6,009)	\$0	(\$132)	\$754	(\$136)	\$90	(\$5,433)
Expenditures							
Salaries, Wages & Benefits	\$5,533	\$0	\$129	(\$315)	\$136	(\$43)	\$5,442
Vehicle & Equipment							
Maintenance and Fuel	\$38	\$0	(\$2)	\$0	\$0	(\$17)	\$19
Purchased Services and Supplies	\$46	\$0	\$0	(\$25)	\$0	\$0	\$20
Administrative Costs	\$180	(\$12)	\$1	\$7	\$0	(\$45)	\$131
Transfers to Reserves and Internal Transfers	\$721	\$0	\$0	(\$721)	\$0	\$0	\$0
Total Expenditures	\$6,518	(\$12)	\$128	(\$1,054)	\$136	(\$105)	\$5,612
Net Operating Budget	\$509	(\$12)	(\$4)	(\$300)	\$0	(\$15)	\$179
Planning Administration, Zoning and Regulation	\$1,264	\$0	\$34	\$0	\$0	\$15	\$1,313
Heritage Whitby	\$19	\$0	\$0	\$0	\$0	(\$16)	\$3
Long Range Planning and Strategic Design	\$639	\$0	\$9	\$0	\$0	(\$14)	\$633
Development Control, Design and Technical Services	(\$264)	(\$12)	(\$19)	(\$300)	\$0	\$0	(\$595)
Building Services	(\$1,148)	\$0	(\$28)	\$0	\$0	\$0	(\$1,176)
Net Operating Budget	\$509	(\$12)	(\$4)	(\$300)	\$0	(\$15)	\$179

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – (\$16 thousand)

Program Changes: (\$315 thousand)

Growth – (\$300 thousand)

- Increased volume for planning fees – (\$300 thousand)
- Reduction in salaries and benefits due to expiration of Principal Planner contract (\$135K) offset by reduction in recovery from capital projects – \$135 thousand
- Reduction in expected building permits of \$1,674 thousand and occupancy permits of \$172 thousand due to West Whitby projected volumes for 2021
- Reduction in rent expense due to no longer requiring the West Whitby trailer – (\$18 thousand)
- Reduction in scanning services as a result of volumes – (\$7 thousand)
- Increased requirements for mobile device and data communication costs – \$4 thousand
- Increased requirements for membership costs – \$3 thousand
- Adjusted transfers to the Building Permit Revenue reserve fund (\$1,828 thousand) based on reduced revenues

Non-Recurring – \$0

- Vacancy savings of (\$180 thousand) due to not hiring Building Inspector and Inspections Clerk positions in 2021 offset by reduced transfer from the Building Permit Reserve Fund of \$180 thousand

Pandemic Related Impacts – (\$15 thousand)

- Reduced planning fee revenues expected within Zoning & Regulation as applications are down due to meeting delays resulting from the pandemic – \$30 thousand
- Summer student savings – (\$43 thousand)
- Administrative type savings as a result of work from home arrangements and expectation of virtual conferences – (\$45 thousand)
- Vehicle and equipment maintenance savings due to decision to delay purchasing of vehicle – (\$17 thousand)
- Adjusted transfers to the Building Permit Revenue reserve fund – \$60 thousand

Decision Items

Request	FTE	Ongoing Annual Tax Based Impact \$	2021 Tax Based Impact \$	2022 Tax Based Impact \$
Position Related Requests:				
Planning and Development				
Principal Planner (2 Year Contract)	1.00	\$0	\$0	\$0
Total Requests	1.00	\$0	\$0	\$0

Decision #1 Principal Planner 2 Year Contract Position (FTE = 1.00)

Implementation Date: 01/01/2021

Department: Planning and Development Department

Division: Planning Administration, 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. In addition to the Comprehensive Zoning Review, this position will be managing the Intensified Residential Use Study as a result of Council’s passing of Interim Control By-laws 7699-20 and 7700-20 on December 7, 2020. The Intensified Residential Use Study is a requirement under the Ontario Planning Act in accordance with fulfilling the requirements of the Interim Control By-laws. This position is proposed to be funded from the Capital budget that was allocated to this project.

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 has been delayed and will continue as a 2 year contract.

Savings and/or additional revenues:

Recovery from capital projects.

Impact:

	2021 Impact	2022 Impact
Recovery Capital Projects	(\$136,337)	(\$136,337)
Full Time Salaries and Wages	\$103,308	\$103,308
Employee Benefits	\$33,029	\$33,029
Net Request Impact - Growth	\$0	\$0

Staff Complement

Planning and Development

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Administration	2.00	0.00	0.00	0.00	
Planning Administration, Zoning & Regulation	10.00	0.00	1.00	0.00	1, 3
Long Range Planning	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	2
Planning and Development Total	49.00	0.97	1.00	0.00	

Notes:

FTEs were adjusted to reflect changes throughout the year

- (1) Includes end of Contract for Principal Planner (2 Year Contract Position) approved in 2019 Budget
- (2) Includes new Building Inspector approved in 2020 Budget

Proposed New Positions

- (3) Includes decision item #1 Principal Planner (2 Year Contract Position) extension

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Planning Administration					
Revenues					
Program Revenues, Fees and Fines	(\$50)	(\$90)	(\$2)	\$30	(\$62)
Transfers from Reserves & Internal Recoveries	(\$135)	(\$135)	(\$1)	\$0	(\$136)
Total Revenues	(\$185)	(\$225)	(\$3)	\$30	(\$198)
Expenditures					
Salaries, Wages & Benefits	\$1,378	\$1,428	\$39	(\$30)	\$1,437
Building Related Costs & Utilities	\$2	\$0	\$0	\$0	\$0
Purchased Services and Supplies	(\$2)	\$0	\$0	\$0	\$0
Administrative Costs	\$24	\$61	(\$1)	(\$15)	\$45
Total Expenditures	\$1,402	\$1,489	\$38	(\$45)	\$1,482
Net Operating Budget	\$1,217	\$1,264	\$35	(\$15)	\$1,284
Heritage Whitby					
Revenues					
	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries, Wages & Benefits	\$16	\$16	\$0	\$0	\$16
Purchased Services and Supplies	\$2	\$2	\$0	\$0	\$2
Administrative Costs	\$1	\$1	\$0	\$0	\$1
Total Expenditures	\$19	\$19	\$0	\$0	\$19
Net Operating Budget	\$19	\$19	\$0	\$0	\$19
Long Range Planning and Strategic Design					
Revenues					
	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries, Wages & Benefits	\$631	\$631	\$8	\$0	\$639
Administrative Costs	\$9	\$8	\$0	\$0	\$8
Total Expenditures	\$640	\$639	\$8	\$0	\$647
Net Operating Budget	\$640	\$639	\$8	\$0	\$647
Development Control, Design and Technical Services					
Revenues					
Program Revenues, Fees and Fines	(\$2,238)	(\$1,519)	(\$338)	\$0	(\$1,857)
Total Revenues	(\$2,238)	(\$1,519)	(\$338)	\$0	(\$1,857)
Expenditures					
Salaries, Wages & Benefits	\$1,138	\$1,231	\$19	\$0	\$1,250
Administrative Costs	\$25	\$24	(\$12)	\$0	\$12
Total Expenditures	\$1,163	\$1,255	\$7	\$0	\$1,262
Net Operating Budget	(\$1,075)	(\$264)	(\$331)	\$0	(\$595)
Building					

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Revenues					
Program Revenues, Fees and Fines	(\$4,264)	(\$4,264)	\$1,785	\$1	(\$2,478)
Transfers from Reserves & Internal Recoveries	\$0	\$0	(\$959)	\$60	(\$899)
Total Revenues	(\$4,264)	(\$4,264)	\$826	\$61	(\$3,377)
Expenditures					
Salaries, Wages & Benefits	\$1,727	\$2,228	(\$115)	(\$13)	\$2,100
Building Related Costs & Utilities	\$4	\$0	\$0	\$0	\$0
Vehicle & Equipment Maintenance and Fuel	\$14	\$38	(\$2)	(\$17)	\$19
Purchased Services and Supplies	\$64	\$43	(\$25)	\$0	\$18
Administrative Costs	\$66	\$87	\$7	(\$30)	\$64
Transfers to Reserves and Internal Transfers	\$1,240	\$721	(\$721)	\$0	\$0
Total Expenditures	\$3,115	\$3,117	(\$856)	(\$60)	\$2,201
Net Operating Budget	(\$1,149)	(\$1,147)	(\$30)	\$1	(\$1,176)
Total Planning and Development	(\$348)	\$511	(\$318)	(\$14)	\$179

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 six Committees of Council - Diversity and Inclusion Advisory Committee, 55+ Recreation Advisory Committee, Youth Council, Accessibility Advisory Committee, Community Connection and Active Transportation and Safe Roads Advisory 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 as well as aquafit. A Health Club providing strength and free weight areas as well as cardio and stretching spaces 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.

Parks Development and Design

This division is responsible for the management, design, development and re-development of all Town's 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 Culture Plan, Sports Facility Strategy, Waterfront Parks and Open Space Master Plan and the Cycling and Leisure Trails Study and manages the Town wide park playground retro-fit and renewal program, asset management related to park infrastructure and amenities, public/private projects, community gardens, memorial dedication programs and adopt a park/trail programs.

Marina and Harbour Facilities

This division 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 a popular gateway for boaters to access Whitby Harbour 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, weed control and facility upgrades. Division is involved with signage and enforcement related to by-laws and other regulations.

Facilities

The Facilities Division is responsible for Permitting, Operation and Maintenance of Municipal Recreation Facilities, and provides 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 and construction 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.

2020 Accomplishments by Business Plan Theme

Community Building

Name of Project	Description
Waterfront Master Plan Update	Reviewed Community Consultation and presented vision for future waterfront.

2021 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).	50%
Civic Recreation Complex Accessible Family Changerooms	Convert the Public Washrooms at the Civic Recreation Centre to accessible Family Changerooms	20%
Community Connection Executive Committee Work Plan	Community Connection work plan will focus on four objectives including, Enhance relationships, White Oaks Programs Services and Support, Program Overview and Participation and Advertising and Marketing.	15%
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.	0%
Implementation of the Council approved Seniors 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.	20%
Marina Storage Expansion	Complete parking lot, grading, landscaping, signage, curbing.	10%
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 will report to Council in Q1 2021 with a proposed park design recommendation.	50%

Name of Project	Description	% Completed
North Whitby Sports Complex	Retain a Prime Architect and develop the framework for the internal and external engagement and commence consultation activities.	60%
TFP District Park	The TFP District Park property is located north of Rossland Road and east of Coronation Road. Parks Staff will conduct community engagement to present a proposed park design plan to gather feedback from the neighbourhood.	25%

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.	20%

Community Safety and Transportation

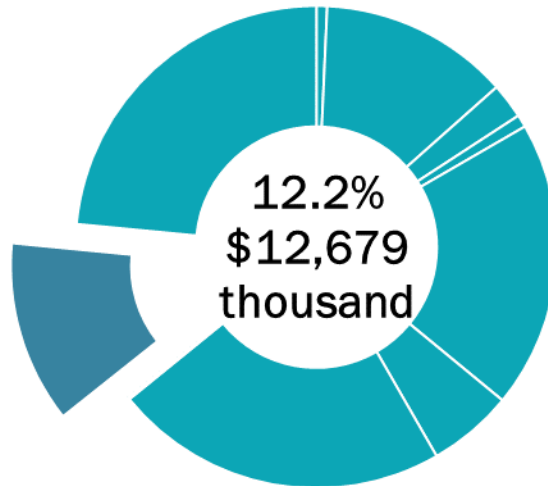
Name of Project	Description	% Completed
Parks Trails Wayfinding Signage Design	The Parks Trails and Wayfinding Signage Design project would develop and create a coordinated sign design to the Towns parks and trails signs to improve wayfinding.	0%

Effective Government

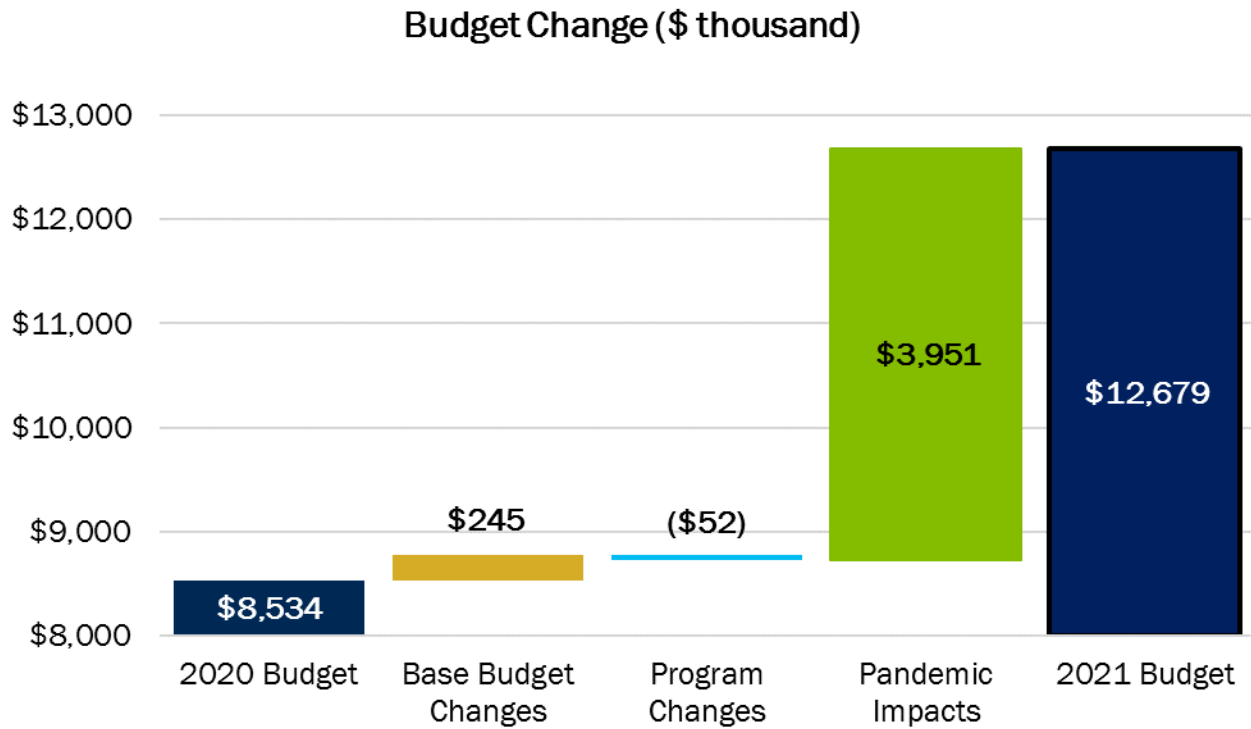
Name of Project	Description	% Completed
Active Net Facility Management Module	Transition into the new Facility Management module within the Active Net database. Creating a transitional timeline for the Facilities permitting department and training plan for full time and part time employees.	60%

Name of Project	Description	% Completed
Complete a Prequalification for General Contractors - Request for Pre-Qualification (RFPQ) - Registry	Development of the General Contractor Registry in order to shortlist qualified contractors to bid on construction projects over a 2-3 year period.	0%
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.	0%
Fitness Service Level Review	Service Delivery Review of the Fitness Services Section.	25%
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

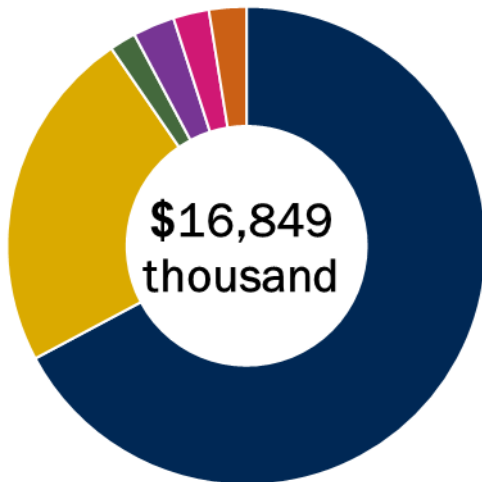


Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Community Services	12.2%	\$12,679
Other Departments	87.8%	\$91,171
Total	100.0%	\$103,850



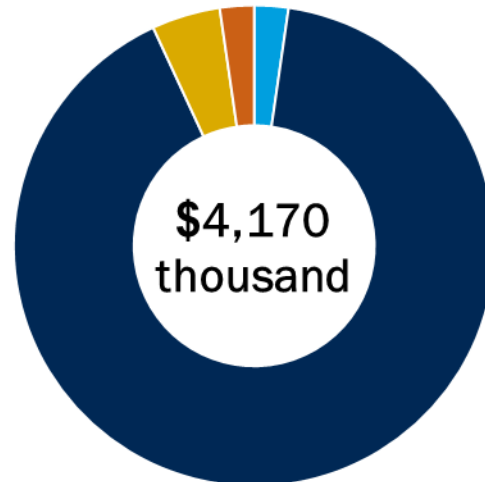
Budget Change	(\$ in thousands)
2020 Budget	\$8,534
Add: 2021 Base Budget Changes	\$245
Add: 2021 Program Changes	(\$52)
Add: 2021 Pandemic Impacts	\$3,951
Total 2021 Budget	\$12,679

Expenditure



- Salaries, Wages & Benefits \$11,322
- Building Related Costs & Utilities \$3,918
- Vehicle & Equipment Maintenance and Fuel \$301
- Purchased Services and Supplies \$476
- Administrative Costs \$407
- Transfers to Reserves and Internal Transfers \$426

Revenue



- Grants \$95
- Program Revenues, Fees and Fines \$3,787
- Miscellaneous Revenue & External Recoveries \$192
- Transfers from Reserves & Internal Recoveries \$96

Operating Budget

Community Services

Financial Account Category Followed by Division (\$ in Thousands)	Base Budget Changes			Program Changes			2021 Budget
	2020 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	Pandemic	
Revenues							
Grants	(\$128)	\$5	\$0	\$2	\$0	\$25	(\$95)
Program Revenues, Fees and Fines	(\$11,022)	\$0	(\$20)	(\$2)	\$0	\$7,257	(\$3,787)
Miscellaneous Revenue & External Recoveries	(\$243)	\$0	(\$2)	\$0	\$0	\$53	(\$192)
Transfers from Reserves & Internal Recoveries	(\$110)	\$0	\$0	\$11	\$0	\$3	(\$96)
Total Revenues	(\$11,503)	\$5	(\$22)	\$11	\$0	\$7,338	(\$4,170)
Expenditures							
Salaries, Wages & Benefits	\$13,311	(\$5)	\$218	\$0	\$0	(\$2,201)	\$11,322
Building Related Costs & Utilities	\$3,879	\$88	(\$42)	\$0	\$0	(\$9)	\$3,918
Vehicle & Equipment Maintenance and Fuel	\$345	\$0	(\$40)	\$0	\$0	(\$3)	\$301
Purchased Services and Supplies	\$1,201	\$0	\$5	(\$55)	\$0	(\$675)	\$476
Administrative Costs	\$545	\$0	\$4	\$0	\$0	(\$143)	\$407
Transfers to Reserves and Internal Transfers	\$755	\$0	\$34	(\$9)	\$0	(\$354)	\$426
Total Expenditures	\$20,036	\$84	\$179	(\$64)	\$0	(\$3,387)	\$16,849
Net Operating Budget	\$8,534	\$88	\$157	(\$52)	\$0	\$3,951	\$12,679
Administration	\$348	\$0	\$5	\$0	\$0	\$0	\$353
Recreation, Youth and 55+ Recreation Services	\$1,295	\$0	\$65	\$11	\$0	\$1,046	\$2,417
Parks Development and Design	\$829	\$0	\$14	\$0	\$0	(\$16)	\$828
Marina and Harbour Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities	\$6,062	\$88	\$73	(\$63)	\$0	\$2,921	\$9,081
Net Operating Budget	\$8,534	\$88	\$157	(\$52)	\$0	\$3,951	\$12,679

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$245 thousand

Program Changes: \$3,899 thousand

Growth – \$0

- Marina growth impacts of increased ramp/parking revenue (\$2 thousand) is offset by the contribution to the Marina Reserve Fund of \$2 thousand

Efficiencies – (\$63 thousand)

- Reduction in building maintenance contract costs as a result of right-sizing budgets at Garden Street and Whitby Innovation Hub – (\$63 thousand)

Service – \$11 thousand

- Transfer from the Seniors Committee Council reserve is not required – \$11 thousand
- CMS 05-20 Plastics Cleanup Program service level change of \$2 thousand (2021 Impact) offset by a decrease contribution to the Marina Reserve Fund of (\$2 thousand)

Capital Impact – \$0

- Annual maintenance for aquatic weed control reallocated from the capital program of \$11 thousand offset by a decrease in contribution to the Marina Reserve Fund of (\$11 thousand)

Non-Recurring – \$0

- The Health Fair grant of \$2 thousand will not be available in 2021 offset by a reduction in operating supplies no longer required due to Health Fair cancellation of (\$2 thousand)
- Future year expenditures resulting from CMS 05-20 Plastics Cleanup program of (\$2 thousand) offset by an increase contribution to the Marina Reserve Fund of \$2 thousand

Pandemic Related Impacts – \$3,951 thousand

Recreation will experience significant pressures due to projected participation level reductions as a result of COVID-19. The budget assumes that the pandemic will continue to impact recreational programming throughout all of 2021. Numbers are based on the assumption that in-person camps will not run in 2021, while virtual camps, fitness and seniors programs will operate at a significantly reduced capacity to that of a normal year. No aquatic programming is assumed in 2021 and very limited revenues are expected from pool rentals and public swim at AOP. Membership revenues for the Civic Recreation Complex (CRC) Fitness Centre are budgeted at reduced levels to that of a normal year while the CRC pool is assumed to be closed for all of 2021.

Partially offsetting these revenue reductions are savings from decreased part-time staffing requirements and other variable cost savings not required due to less Recreation programming. Working from home arrangements, and the assumption that training, courses and conferences will be offered virtually in a similar manner to 2020, will also result in minor savings in 2021.

Facilities will experience significant pressures due to projected participation level reductions and COVID-19 restrictions. No advertising/sponsorship revenue is budgeted based on the assumption that the Town will not charge companies while facility capacities remain below 50%. It is assumed that adult hockey will not run in 2021 and neither will public skating. Ice rental revenue at Iroquois and McKinney are expected to operate at 50% capacity, while Luther Vipond will not open for normal operating activities throughout 2021 and will be repurposed as a COVID-19 vaccination site for a portion of the year. In a similar fashion to the Town's experience in 2020, most rental and permitting revenues are assumed to operate at significantly reduced levels or not at all throughout 2021.

Partially offsetting these revenue reductions are savings from decreased part-time staffing requirements and other variable cost savings not required due to less program offerings/facility closures. Working from home arrangements and the assumption that training, courses and conferences will be offered virtually in a similar manner to 2020 will also result in minor savings in 2021.

- Revenue pressure of \$6,927 thousand includes the following assumptions due to COVID-19 impacts:
 - Reduction in recreation program revenue – \$3,183 thousand
 - Reduced ice revenue assuming 50% capacity at Iroquois and McKinney, while Luther Vipond is not utilized for normal operating activities – \$1,827 thousand
 - Program revenue reductions due to not running adult hockey and public skating – \$486 thousand
 - No floor, tenant and hall rentals with the exception of the Church Group continuing to permit the Regal Room at Centennial – \$439 thousand
 - Reduced lacrosse, tennis, park, soccer and ball permitting revenue – \$306 thousand
 - No donations or advertising/sponsorship revenues – \$417 thousand
 - Reduced ice surcharge of \$238 thousand offset by decreased contribution to the Arena reserve (\$238 thousand)
 - No food and beverage revenue from contract with Compass – \$100 thousand
 - Hall, pool and locker rental reductions – \$55 thousand
 - Reduced leased lot and rental income – \$38 thousand
 - Provincial summer student grant reduction as a result of decision to not hire all summer students – \$25 thousand
 - Reduced external labour recoveries (i.e. for work done at Station Gallery and Library) and recoveries from capital projects – \$9 thousand
 - Other miscellaneous revenue reductions (i.e. fundraising, cancellation fees and choir receipts) – \$42 thousand
- Other building related pressures due to increased cleaning costs and additional COVID-19 protocols – \$250 thousand

- Reduction in part-time staff and summer students – (\$2,176 thousand)
- Reduction in utilities costs due to facility closures and reduced service offerings – (\$238 thousand)
- Purchased services (i.e. instructors, referees) and operating supplies savings due to reduced programming – (\$675 thousand)
- Administrative expense savings to offset COVID impacts due to working from home arrangements and reduced seminars, conferences and education costs – (\$138 thousand)

Marina and Harbour Facilities will experience pressures due to a projected volume reduction on services and no hall rentals are assumed for 2021. The reduction in contribution to the Marina Reserve Fund, although a zero tax impact in 2021, may have future year impacts as this is used to fund asset management projects for the Marina.

- Program revenue – \$172 thousand
- Reduction of Department of Fisheries and Ocean lease payments due to reduction in dock rentals – (\$17 thousand)
- Summer student savings – (\$26 thousand)
- Administrative and other expense reduction to offset COVID impacts – (\$12 thousand)
- Contribution to Marina Reserve Fund – (\$117 thousand)

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)	7.00	0.00	0.00	0.00	
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	0.00	0.00	
Accessibility	1.00	0.00	0.00	0.00	
Facilities	52.00	24.95	0.00	0.00	
Parks Development and Design	7.00	0.31	0.00	0.00	
Marina and Harbour Facilities	5.00	2.72	0.00	0.00	
Community Services Total	82.00	80.60	0.00	0.00	1

Notes:

(1) No FTE adjustments from 2020

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Administration					
Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries, Wages & Benefits	\$335	\$335	\$5	\$0	\$340
Administrative Costs	\$13	\$13	\$0	\$0	\$13
Total Expenditures	\$348	\$348	\$5	\$0	\$353
Net Operating Budget	\$348	\$348	\$5	\$0	\$353
Recreation, Youth and 55+ Recreation Services					
Revenues					
Grants	(\$142)	(\$128)	\$33	\$0	(\$95)
Program Revenues, Fees and Fines	(\$1,092)	(\$3,660)	\$3,292	\$0	(\$368)
Miscellaneous Revenue & External Recoveries	(\$24)	(\$54)	\$34	\$0	(\$20)
Transfers from Reserves & Internal Recoveries	\$0	(\$11)	\$11	\$0	\$0
Total Revenues	(\$1,258)	(\$3,853)	\$3,370	\$0	(\$483)
Expenditures					
Salaries, Wages & Benefits	\$2,758	\$4,381	\$56	(\$1,780)	\$2,657
Vehicle & Equipment Maintenance and Fuel	\$17	\$17	\$0	\$0	\$17
Purchased Services and Supplies	\$172	\$526	(\$1)	(\$413)	\$112
Administrative Costs	\$87	\$223	\$3	(\$111)	\$115
Total Expenditures	\$3,034	\$5,147	\$58	(\$2,304)	\$2,901
Net Operating Budget	\$1,776	\$1,294	\$3,428	(\$2,304)	\$2,418
Parks Development and Design					
Revenues					
Program Revenues, Fees and Fines	(\$7)	(\$7)	\$0	\$0	(\$7)
Transfers from Reserves & Internal Recoveries	(\$90)	(\$90)	\$0	\$0	(\$90)
Total Revenues	(\$97)	(\$97)	\$0	\$0	(\$97)
Expenditures					
Salaries, Wages & Benefits	\$837	\$837	\$14	(\$14)	\$837
Building Related Costs & Utilities	\$62	\$62	\$1	\$0	\$63
Purchased Services and Supplies	\$2	\$2	\$0	\$0	\$2
Administrative Costs	\$21	\$25	\$0	(\$2)	\$23
Total Expenditures	\$922	\$926	\$15	(\$16)	\$925
Net Operating Budget	\$825	\$829	\$15	(\$16)	\$828
Marina and Harbour Facilities					
Revenues					
Program Revenues, Fees and Fines	(\$1,304)	(\$1,577)	\$142	\$0	(\$1,435)
Miscellaneous Revenue & External Recoveries	(\$80)	(\$95)	\$11	\$0	(\$84)
Total Revenues	(\$1,384)	(\$1,672)	\$153	\$0	(\$1,519)

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Expenditures					
Salaries, Wages & Benefits	\$763	\$766	\$10	(\$26)	\$750
Building Related Costs & Utilities	\$183	\$251	\$4	(\$24)	\$231
Vehicle & Equipment Maintenance and Fuel	\$171	\$224	(\$31)	\$0	\$193
Purchased Services and Supplies	\$37	\$51	\$10	\$0	\$61
Administrative Costs	\$108	\$120	\$0	(\$5)	\$115
Transfers to Reserves and Internal Transfers	\$121	\$260	\$26	(\$117)	\$169
Total Expenditures	\$1,383	\$1,672	\$19	(\$172)	\$1,519
Net Operating Budget	(\$1)	\$0	\$172	(\$172)	\$0
Facilities					
Revenues					
Program Revenues, Fees and Fines	(\$2,822)	(\$5,779)	\$3,801	\$0	(\$1,978)
Miscellaneous Revenue & External Recoveries	(\$28)	(\$94)	\$6	\$0	(\$88)
Transfers from Reserves & Internal Recoveries	(\$4)	(\$9)	\$3	\$0	(\$6)
Total Revenues	(\$2,854)	(\$5,882)	\$3,810	\$0	(\$2,072)
Expenditures					
Salaries, Wages & Benefits	\$6,051	\$6,991	\$128	(\$382)	\$6,737
Building Related Costs & Utilities	\$3,372	\$3,566	\$44	\$14	\$3,624
Vehicle & Equipment Maintenance and Fuel	\$90	\$104	(\$9)	(\$4)	\$91
Purchased Services and Supplies	\$307	\$623	(\$59)	(\$262)	\$302
Administrative Costs	\$139	\$165	\$1	(\$25)	\$141
Transfers to Reserves and Internal Transfers	\$304	\$495	\$1	(\$238)	\$258
Total Expenditures	\$10,263	\$11,944	\$106	(\$897)	\$11,153
Net Operating Budget	\$7,409	\$6,062	\$3,916	(\$897)	\$9,081
Total Community Services	\$10,357	\$8,533	\$7,536	(\$3,389)	\$12,680

Public Works

Department Overview

The Public Works Department is comprised of four Divisions, of which deliver infrastructure, asset management, construction, trails and multi-use paths, traffic operations, transportation planning, parking services, waste management, winter control program, parks maintenance, capital works program, engineering approvals and storm water management.

Key Services

Engineering and Infrastructure Services

Water management ponds, street lighting, traffic signals, bicycle and active transportation routes, sidewalks. Environmental assessments for roads and road related infrastructure. Construction administration and inspection for all capital and development road and road related infrastructure. Engineering permits – curb cuts, road occupancy permits, municipal consents, etc. Asset Management Services – data collection, condition rating, needs analysis, level of service policies, status reporting, projections – for all road and road related infrastructure elements and assisting and providing guidance to other Divisions and Departments

Transportation Services

Traffic Engineering – traffic control devices, signage, lane marking. Transportation planning. Bicycle/active transportation planning. Parking planning and management of municipal parking lots and on-street meters. Traffic and parking management bylaws. Traffic safety and calming. Crossing guards and Road Watch.

Development Engineering & Environmental Services

Engineering review and design approval for residential developments, subdivisions and commercial site plans. Engineering review for Committee of Adjustment and Land Division. Fill permits and lot grading certificates. Storm water management and drainage engineering design and analysis.

Operational Services

Parks and playground maintenance. Town grounds/property maintenance. Forestry and horticultural management and maintenance. Special events (Parks, Roads, Waste). Winter control – Roads, Town facilities, sidewalks, seniors program. Maintenance of all roads and road related infrastructure – roads, bridges, storm sewers, ponds, street lights, fences, sidewalks, parking lots. Waste collection – residential residual garbage, green bin organics, yard waste and special collection program. Landfill management. Fleet and equipment

maintenance. Health and Safety training. Operations Centre building maintenance and master planning. Administrative, financial and technical services for Roads, Parks, Waste and Fleet.

Contribution to Mission

Public Works provides the services required to create and support a sustainable, healthy and safe community environment, carrying out Council's goals and priorities in an inclusive and collaborative manner.

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.

2020 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.

Effective Government

Name of Project	Description
Asset Management Report	Updated the seven Service Area Asset Management Plan (SAAMP) and Municipal Asset Management Plan (MAMP) reports for the asset types.
Fleet Strategic Master Plan	The Fleet Strategic Master Plan addressed long term fleet needs.

Environmental Sustainability

Name of Project	Description
Bridge/Culvert Master Plan - Hydraulic Capacity Assessments - National Disaster Mitigation Program Intake 4	Study to assess the existing hydraulic capacity of the Town-owned bridges and culverts and prioritize potential structures for improvements to avoided catastrophic failures and minimize road flooding.
Corbett Creek Master Drainage Plan and Flood Mapping - National Disaster Mitigation Program Intake 5	Developed a completed master drainage plan and updated current floodplain mapping for Corbett Creek.
Michael Boulevard Flooding Assessment - National Disaster Mitigation Program Intake 4	Study to assess the existing condition of the Michael Blvd area, future risks potential, and mitigation requirements to remove properties from the flood plain.
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.
Water St. Environmental Assessment (EA)	Geometric improvement, addressed parking and drainage issues, promoted active transportation and attract Whitby residents to enjoy waterfront.

Name of Project	Description
Whitby Shoreline Risk Assessment - National Disaster Mitigation Program Intake 4	Study to assess the existing condition of the shoreline, future erosion potential, and mitigation requirements between Town Limits.

2021 Work Plans by Business Plan Theme and Current Status

Community Building

Name of Project	Description	% Completed
AVIN Autonomous Shuttle	Partnership with Durham Region Transit, Pacific Western Transportation, Smart Cone, Metrolinx, and others, to pilot an autonomous shuttle. The off-peak route includes the Whitby GO Station and the Waterfront.	25%

Community Safety and Transportation

Name of Project	Description	% Completed
Des Newman CP Rail Grade Separation	Design of a new grade separation for Des Newman Blvd at CP Rail, north of Rossland Road. Construction to commence in 2021.	10%
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. The Environmental Assessment will be nearly completion by the end of 2021.	40%

Name of Project	Description	% Completed
Parking Master Plan Report & Initial Implementation	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.	50%

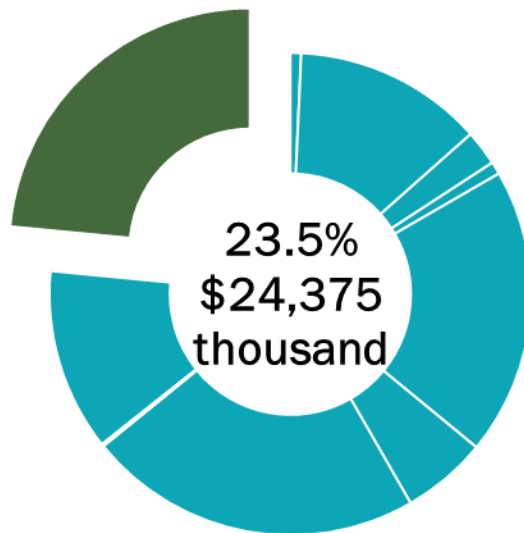
Effective Government

Name of Project	Description	% Completed
Operational Services Standard Operating Procedures and Policies	Currently the Ministry of Labour is focused on ensuring Municipality has SOP's within Operational Services work groups.	10%
Road Rationalization	Phase 1: May 1st the Town will assume ownership of Cochrane Street (minus bridge) and Henry Street.	90%
Sand and Salt Dome	Replacement of skin roof coverings, paving, surface and ventilation to address structural issues with textile and health and safety concerns. Budget approved in 2019. Work needs to be completed when domes are empty.	10%
Special Collections In-take, Routing and Equipment Utilization	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.	15%

Environmental Sustainability

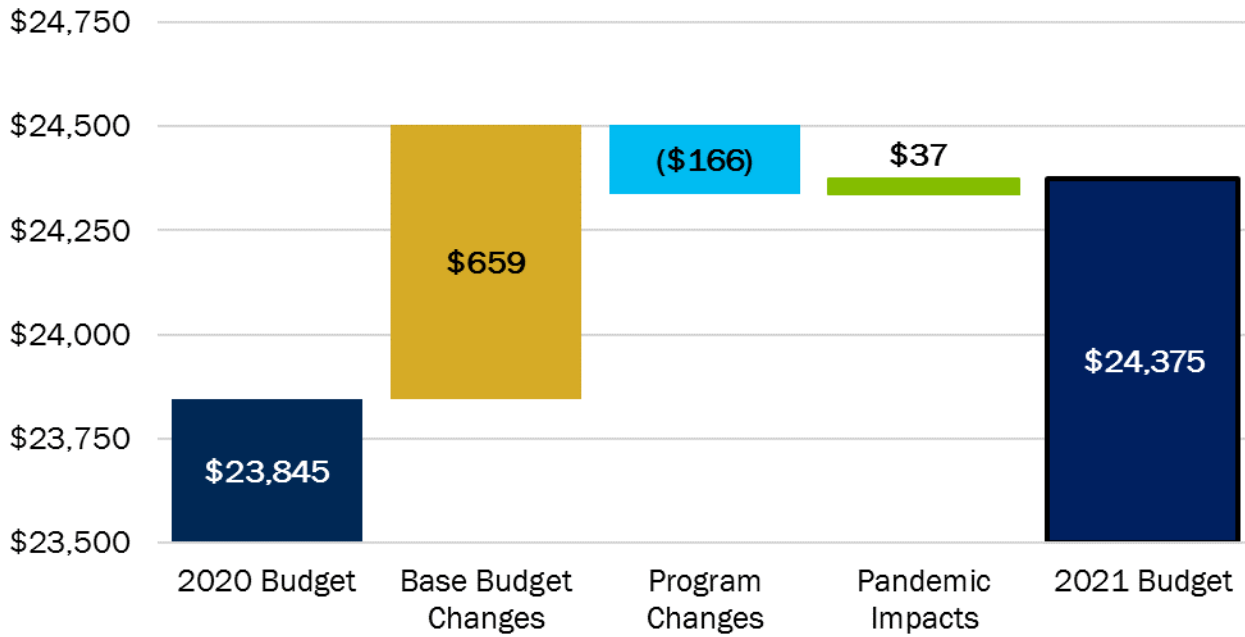
Name of Project	Description	% Completed
Lynde Creek Master Plan and Implementation Strategy	Master Plan Report that identifies the infrastructure requirements for the Lynde Creek watershed to address capacity deficiencies, structural needs, and future development. Sensitivity impacts regarding climate change will also be assessed.	90%
Urban Forestry Master Plan	Phase 1 Urban Forest Analysis Phase 2 Urban Forest Study Phase 3 Consultation Phase 4 Urban Forestry Master Plan	25%

Department as % of Tax Levy



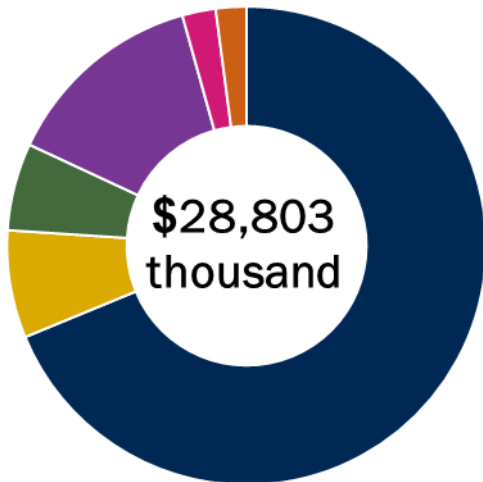
Department	As Percentage of Tax Levy (%)	(\$ in thousands)
Public Works	23.5%	\$24,375
Other Departments	76.5%	\$79,475
Total	100.0%	\$103,850

Budget Change (\$ thousand)



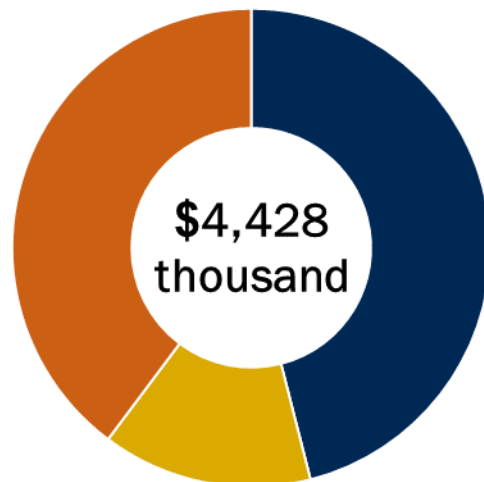
Budget Change	(\$ in thousands)
2020 Budget	\$23,845
Add: 2021 Base Budget Changes	\$659
Add: 2021 Program Changes	(\$166)
Add: 2021 Pandemic Impacts	\$37
Total 2021 Budget	\$24,375

Expenditure



- Salaries, Wages & Benefits \$19,809
- Building Related Costs & Utilities \$2,093
- Vehicle & Equipment Maintenance and Fuel \$1,700
- Purchased Services and Supplies \$3,955
- Administrative Costs \$649
- Transfers to Reserves and Internal Transfers \$597

Revenue



- Program Revenues, Fees and Fines \$2,038
- Miscellaneous Revenue & External Recoveries \$629
- Transfers from Reserves & Internal Recoveries \$1,761

Operating Budget

Public Works

Financial Account Category Followed by Division (\$ in Thousand)	Base Budget Changes			Program Changes			2021 Budget
	2020 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	Pandemic	
Revenues							
Program Revenues, Fees and Fines	(\$2,069)	\$0	(\$111)	(\$4)	\$0	\$146	(\$2,038)
Miscellaneous Revenue & External Recoveries	(\$768)	\$182	\$0	(\$50)	\$0	\$8	(\$629)
Transfers from Reserves & Internal Recoveries	(\$1,840)	\$0	\$79	\$0	\$0	\$0	(\$1,761)
Total Revenues	(\$4,678)	\$182	(\$32)	(\$54)	\$0	\$154	(\$4,428)
Expenditures							
Salaries, Wages & Benefits	\$19,471	\$0	\$354	\$0	\$0	(\$15)	\$19,809
Building Related Costs & Utilities	\$2,070	\$6	\$54	(\$27)	\$0	(\$10)	\$2,093
Vehicle & Equipment Maintenance and Fuel	\$1,833	\$32	(\$139)	(\$25)	\$0	\$0	\$1,700
Purchased Services and Supplies	\$3,702	\$154	\$43	(\$60)	\$0	\$117	\$3,955
Administrative Costs	\$710	\$2	(\$1)	\$1	\$0	(\$62)	\$649
Transfers to Reserves and Internal Transfers	\$739	\$0	\$4	\$0	\$0	(\$146)	\$597
Total Expenditures	\$28,523	\$193	\$315	(\$112)	\$0	(\$117)	\$28,803
Net Operating Budget	\$23,845	\$375	\$283	(\$166)	\$0	\$37	\$24,375
Administration	\$0	\$0	\$0	\$0	\$0	(\$52)	(\$52)
Capital Engineering & Infrastructure Services	\$1,465	\$0	\$17	(\$20)	\$0	\$0	\$1,463
Transportation Engineering & Parking Services	\$1,410	\$0	\$20	\$10	\$0	\$0	\$1,440
Development Engineering & Environmental Services	\$494	\$167	\$13	(\$56)	\$0	\$0	\$618
Technical & Administrative Services	\$3,191	(\$1)	\$80	\$7	\$0	(\$21)	\$3,256
Roads & Traffic	\$3,693	\$0	\$68	\$3	\$0	\$0	\$3,764
Winter Control	\$3,105	\$15	\$62	\$33	\$0	\$0	\$3,214
Waste Management	\$3,085	\$205	(\$12)	(\$90)	\$0	\$1	\$3,188
Fleet & Safety	\$2,479	\$33	(\$35)	(\$27)	\$0	(\$1)	\$2,450
Parks Maintenance	\$4,924	(\$44)	\$71	(\$25)	\$0	\$109	\$5,034
Net Operating Budget	\$23,845	\$375	\$283	(\$166)	\$0	\$37	\$24,375

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:

Prior decisions and inflationary increases (refer to Budget Summary) – \$658 thousand

Program Changes: (\$129 thousand)

Growth – \$53 thousand

- West Whitby and other growth impacts on operational services including salt for winter control, hydro for streetlights and Cullen Central Park, fuel for waste collection, increased acreage of boulevards and maintenance on new traffic light sites – \$67 thousand
- Loss of advertising and sponsorship – \$6 thousand
- Development Engineering anticipating volume increases in fill permit revenues – (\$10 thousand)
- Construction Inspectors no longer require the rented trailer outside of the Operations Centre as they have moved into the new addition – (\$13 thousand)
- Increase in administrative type costs – \$3 thousand

Efficiencies – (\$26 thousand)

- Contract labour savings in waste collection – (\$26 thousand)

Capital Impact – \$52 thousand

- Annual maintenance, fuel and AVL costs relating to new fleet assets – \$44 thousand
- Water for four new splash pads planned in West Whitby – \$40 thousand
- Boulevard tree planting reallocated to the capital program – (\$32 thousand)

Non-Recurring – (\$245 thousand)

- The portion of residential growth for West Whitby waste collection not anticipated in 2021 (\$70 thousand)
- To recognize the part year impact in 2021 of the new capital fleet assets and deferral of 2020 growth vehicle purchases to 2021 and later (\$77 thousand), water for growth splash pads (\$40 thousand) and hydro on growth streetlights (\$6 thousand)
- One-time recovery of Development Engineering staffing and overhead costs related to West Whitby – (\$46 thousand)
- One time contract services savings – (\$5 thousand)

Pandemic Related Impacts – \$37 thousand

It is assumed that paid parking will resume on January 1, 2021, but at 75% to that of normal operating levels experienced prior to COVID-19. All one-time parking revenue reductions resulting from lingering pandemic impacts will be offset by a reduction in the transfer to the Parking Reserve Fund.

Pandemic related impacts for Waste Management assumes a 4 bag limit on waste collection in 2021.

Pandemic related impacts for Parks Maintenance assumes sports fields are available for permitting and splash pads are open. It assumes increased cleaning of portable toilets and the Heydenshore fieldhouse.

- Additional cleaning portable toilets of \$68 thousand, fieldhouses of \$33 thousand
- Additional or replacement signage – \$18 thousand
- Reduction in revenue in sales of CFC removal stickers – \$3 thousand
- Recoveries from external participation in training sessions – \$5 thousand
- Additional cell phones – \$3 thousand
- Summer student savings in Transportation Engineering – (\$15 thousand)
- Overstock of sport field paint from 2020 pandemic delays – (\$10 thousand)
- One-time savings in seminars, education & meetings – (\$50 thousand)
- One-time savings in administrative expenses as a result of work from home arrangements and reduced mileage and operating supplies (\$18 thousand)
- Reduced street meter and parking lot revenue of \$146 thousand offset by a decrease in the transfer to the Parking Reserve Fund of (\$146 thousand)

Staff Complement

Public Works

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Total Administration	4.00	0.00	0.00	0.00	-
Engineering – Capital and Special Studies	4.00	0.00	0.00	0.00	1
Construction Inspection	9.00	1.37	0.00	0.00	-
Asset Management	3.00	0.62	0.00	0.00	-
Total Engineering – Capital & Infrastructure	16.00	1.99	0.00	0.00	-
Total Transportation and Engineering	7.00	21.38	0.00	0.00	2,3
Development Engineering	9.00	0.00	0.00	0.00	4
Storm water Management	2.00	0.00	0.00	0.00	-
Total Development Engineering & Environmental Services	11.00	0.00	0.00	0.00	-
Operational Services (Admin. & Technical Services)	10.00	2.87	0.00	0.00	-
Operational Services (Fleet)	14.00	0.56	0.00	0.00	-
Operational Services (Parks)	35.66	11.09	0.00	0.00	5
Operational Services (Roads/Traffic)	43.25	4.03	0.00	0.00	1
Operational Services (Solid Waste)	19.60	1.52	0.00	0.00	6
Total Operational Services	122.51	20.07	0.00	0.00	-
Public Works Total	160.51	43.44	0.00	0.00	-

Notes:

FTE's were adjusted to reflect changes throughout the year

- (1) Reallocation of Corridor Management (3 FTE positions) from Engineering - Capital & Special Studies to Operational Services (Roads/Traffic) - these positions include Supervisor, Corridor Management, Engineering Technician II and ENG CAD Technician II
- (2) Includes new Supervisor, Transportation Planning approved in 2020 Budget, and an increase in hours of a Full Time Parks Serviceperson 0.29 FTE converted from Part Time Summer Student hours (0.52) FTE
- (3) Includes new Part Time Transportation Clerk approved in 2020 Budget
- (4) Includes new Manager Subdivisions, Major Growth approved in 2020 Budget
- (5) Includes new Labourer (April 1 to Dec 1) Winter Trail Maintenance approved in 2020 Budget
- (6) Reallocation of contract services to Temporary Side Loader Operator hours 0.56 PT FTE

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Administration					
Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries, Wages & Benefits	(\$632)	\$0	\$0	(\$15)	(\$15)
Vehicle & Equipment Maintenance and Fuel	(\$12)	\$0	\$0	\$0	\$0
Purchased Services and Supplies	(\$10)	\$0	\$0	\$0	\$0
Administrative Costs	(\$58)	\$0	\$0	(\$37)	(\$37)
Total Expenditures	(\$712)	\$0	\$0	(\$52)	(\$52)
Net Operating Budget	(\$712)	\$0	\$0	(\$52)	(\$52)
Capital Engineering & Infrastructure Services					
Revenues					
Program Revenues, Fees and Fines	(\$380)	(\$380)	(\$110)	\$0	(\$490)
Miscellaneous Revenue & External Recoveries	(\$21)	(\$17)	\$0	\$0	(\$17)
Transfers from Reserves & Internal Recoveries	(\$862)	(\$927)	\$93	\$0	(\$834)
Total Revenues	(\$1,263)	(\$1,324)	(\$17)	\$0	(\$1,341)
Expenditures					
Salaries, Wages & Benefits	\$2,754	\$2,608	\$40	\$0	\$2,648
Building Related Costs & Utilities	\$7	\$13	(\$13)	\$0	\$0
Vehicle & Equipment Maintenance and Fuel	\$24	\$25	(\$3)	\$0	\$22
Purchased Services and Supplies	\$68	\$48	\$0	\$0	\$48
Administrative Costs	\$102	\$96	(\$9)	\$0	\$87
Total Expenditures	\$2,955	\$2,790	\$15	\$0	\$2,805
Net Operating Budget	\$1,692	\$1,466	(\$2)	\$0	\$1,464
Transportation Engineering & Parking Services					
Revenues					
Program Revenues, Fees and Fines	(\$136)	(\$584)	\$0	\$146	(\$438)
Transfers from Reserves & Internal Recoveries	(\$354)	(\$502)	(\$10)	\$0	(\$512)
Total Revenues	(\$490)	(\$1,086)	(\$10)	\$146	(\$950)
Expenditures					
Salaries, Wages & Benefits	\$1,698	\$1,846	\$27	\$0	\$1,873
Building Related Costs & Utilities	\$106	\$106	\$0	\$0	\$106
Vehicle & Equipment Maintenance and Fuel	\$0	\$0	\$3	\$0	\$3
Purchased Services and Supplies	\$46	\$62	(\$7)	\$0	\$55
Administrative Costs	\$43	\$43	\$13	\$0	\$56
Transfers to Reserves and Internal Transfers	\$7	\$439	\$4	(\$146)	\$297
Total Expenditures	\$1,900	\$2,496	\$40	(\$146)	\$2,390
Net Operating Budget	\$1,410	\$1,410	\$30	\$0	\$1,440
Development Engineering & Environmental Services					

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Revenues					
Grants	(\$29)	\$0	\$0	\$0	\$0
Program Revenues, Fees and Fines	(\$462)	(\$495)	(\$10)	\$0	(\$505)
Miscellaneous Revenue & External Recoveries	(\$167)	(\$167)	\$121	\$0	(\$46)
Transfers from Reserves & Internal Recoveries	(\$253)	(\$253)	(\$4)	\$0	(\$257)
Total Revenues	(\$911)	(\$915)	\$107	\$0	(\$808)
Expenditures					
Salaries, Wages & Benefits	\$1,189	\$1,380	\$19	\$0	\$1,399
Purchased Services and Supplies	\$30	\$0	\$0	\$0	\$0
Administrative Costs	\$29	\$29	(\$2)	\$0	\$27
Total Expenditures	\$1,248	\$1,409	\$17	\$0	\$1,426
Net Operating Budget	\$337	\$494	\$124	\$0	\$618
Technical & Administrative Services					
Revenues					
Miscellaneous Revenue & External Recoveries	(\$10)	(\$5)	\$0	\$5	\$0
Total Revenues	(\$10)	(\$5)	\$0	\$5	\$0
Expenditures					
Salaries, Wages & Benefits	\$1,436	\$1,466	\$29	\$0	\$1,495
Building Related Costs & Utilities	\$1,343	\$1,361	\$73	\$0	\$1,434
Purchased Services and Supplies	\$221	\$218	(\$17)	(\$2)	\$199
Administrative Costs	\$141	\$151	\$0	(\$24)	\$127
Total Expenditures	\$3,141	\$3,196	\$85	(\$26)	\$3,255
Net Operating Budget	\$3,131	\$3,191	\$85	(\$21)	\$3,255
Roads & Traffic					
Revenues					
Program Revenues, Fees and Fines	(\$588)	(\$588)	\$0	\$0	(\$588)
Miscellaneous Revenue & External Recoveries	(\$22)	(\$14)	\$0	\$0	(\$14)
Transfers from Reserves & Internal Recoveries	(\$132)	(\$128)	\$0	\$0	(\$128)
Total Revenues	(\$742)	(\$730)	\$0	\$0	(\$730)
Expenditures					
Salaries, Wages & Benefits	\$2,856	\$3,296	\$61	\$0	\$3,357
Building Related Costs & Utilities	\$45	\$59	\$3	\$0	\$62
Purchased Services and Supplies	\$600	\$609	\$7	\$0	\$616
Administrative Costs	\$160	\$158	\$0	\$0	\$158
Transfers to Reserves and Internal Transfers	\$300	\$300	\$0	\$0	\$300
Total Expenditures	\$3,961	\$4,422	\$71	\$0	\$4,493
Net Operating Budget	\$3,219	\$3,692	\$71	\$0	\$3,763
Winter Control					

Financial Summary

By Division:

Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Revenues					
Miscellaneous Revenue & External Recoveries	(\$108)	(\$98)	\$15	\$0	(\$83)
Total Revenues	(\$108)	(\$98)	\$15	\$0	(\$83)
Expenditures					
Salaries, Wages & Benefits	\$1,210	\$1,210	\$21	\$0	\$1,231
Vehicle & Equipment Maintenance and Fuel	\$24	\$43	(\$7)	\$0	\$36
Purchased Services and Supplies	\$1,949	\$1,949	\$81	\$0	\$2,030
Administrative Costs	\$2	\$1	\$0	\$0	\$1
Total Expenditures	\$3,185	\$3,203	\$95	\$0	\$3,298
Net Operating Budget	\$3,077	\$3,105	\$110	\$0	\$3,215
Waste Management					
Revenues					
Program Revenues, Fees and Fines	(\$7)	(\$7)	\$0	\$0	(\$7)
Miscellaneous Revenue & External Recoveries	(\$54)	(\$104)	\$0	\$3	(\$101)
Total Revenues	(\$61)	(\$111)	\$0	\$3	(\$108)
Expenditures					
Salaries, Wages & Benefits	\$2,287	\$2,282	\$66	\$0	\$2,348
Vehicle & Equipment Maintenance and Fuel	\$551	\$611	(\$41)	\$0	\$570
Purchased Services and Supplies	\$213	\$230	\$77	\$0	\$307
Administrative Costs	\$71	\$73	\$0	(\$1)	\$72
Total Expenditures	\$3,122	\$3,196	\$102	(\$1)	\$3,297
Net Operating Budget	\$3,061	\$3,085	\$102	\$2	\$3,189
Fleet & Safety					
Revenues					
Program Revenues, Fees and Fines	\$0	(\$6)	\$6	\$0	\$0
Miscellaneous Revenue & External Recoveries	(\$281)	(\$281)	\$0	\$0	(\$281)
Total Revenues	(\$281)	(\$287)	\$6	\$0	(\$281)
Expenditures					
Salaries, Wages & Benefits	\$1,359	\$1,356	\$25	\$0	\$1,381
Vehicle & Equipment Maintenance and Fuel	\$922	\$1,108	(\$71)	\$0	\$1,037
Purchased Services and Supplies	\$175	\$165	\$11	\$0	\$176
Administrative Costs	\$137	\$137	\$0	(\$1)	\$136
Total Expenditures	\$2,593	\$2,766	(\$35)	(\$1)	\$2,730
Net Operating Budget	\$2,312	\$2,479	(\$29)	(\$1)	\$2,449
Parks Maintenance					
Revenues					
Program Revenues, Fees and Fines	(\$10)	(\$10)	\$0	\$0	(\$10)
Miscellaneous Revenue & External Recoveries	(\$88)	(\$82)	(\$4)	\$0	(\$86)

Financial Summary

By Division:

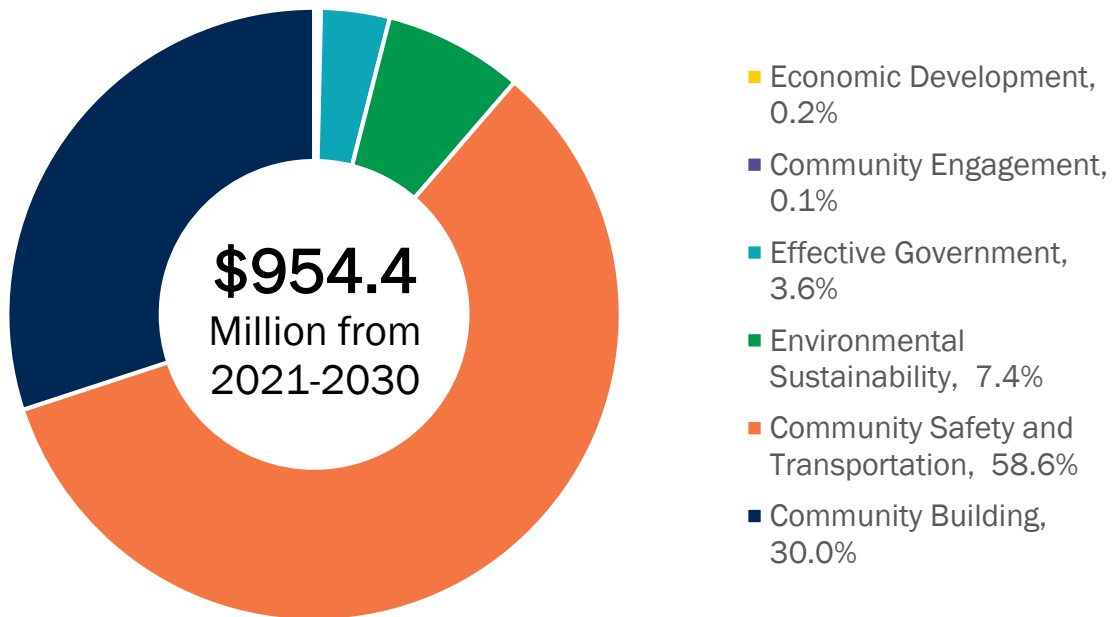
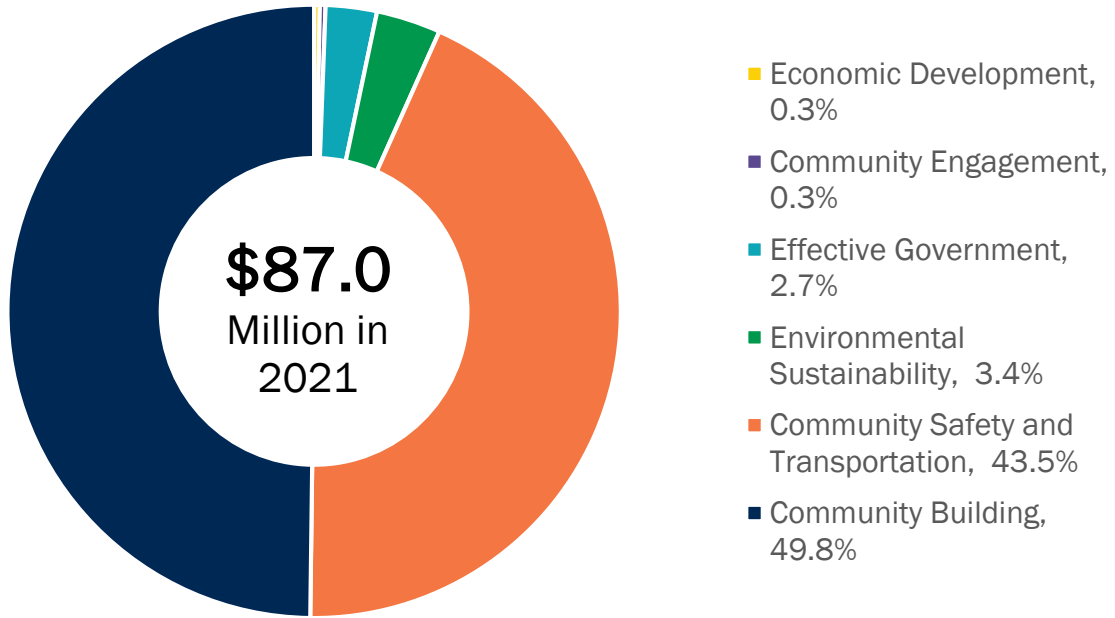
Note: Numbers may not add due to rounding.

Financial Account Category (\$ in Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Transfers from Reserves & Internal Recoveries	(\$32)	(\$30)	\$0	\$0	(\$30)
Total Revenues	(\$130)	(\$122)	(\$4)	\$0	(\$126)
Expenditures					
Salaries, Wages & Benefits	\$3,596	\$4,026	\$66	\$0	\$4,092
Building Related Costs & Utilities	\$408	\$531	(\$30)	(\$10)	\$491
Vehicle & Equipment Maintenance and Fuel	\$56	\$46	(\$13)	\$0	\$33
Purchased Services and Supplies	\$477	\$421	(\$17)	\$119	\$523
Administrative Costs	\$18	\$22	(\$2)	\$0	\$20
Total Expenditures	\$4,555	\$5,046	\$4	\$109	\$5,159
Net Operating Budget	\$4,425	\$4,924	\$0	\$109	\$5,033
Total Public Works	\$21,952	\$23,846	\$491	\$37	\$24,374

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Capital Budget and Forecast

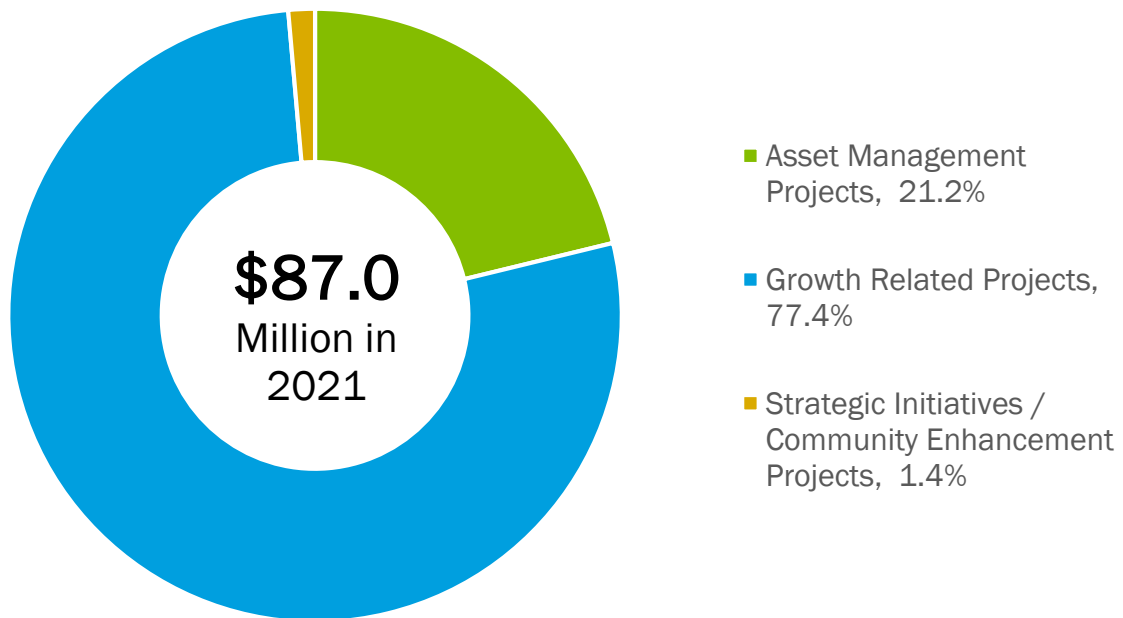
Capital Budget and Forecast by Business Plan Theme

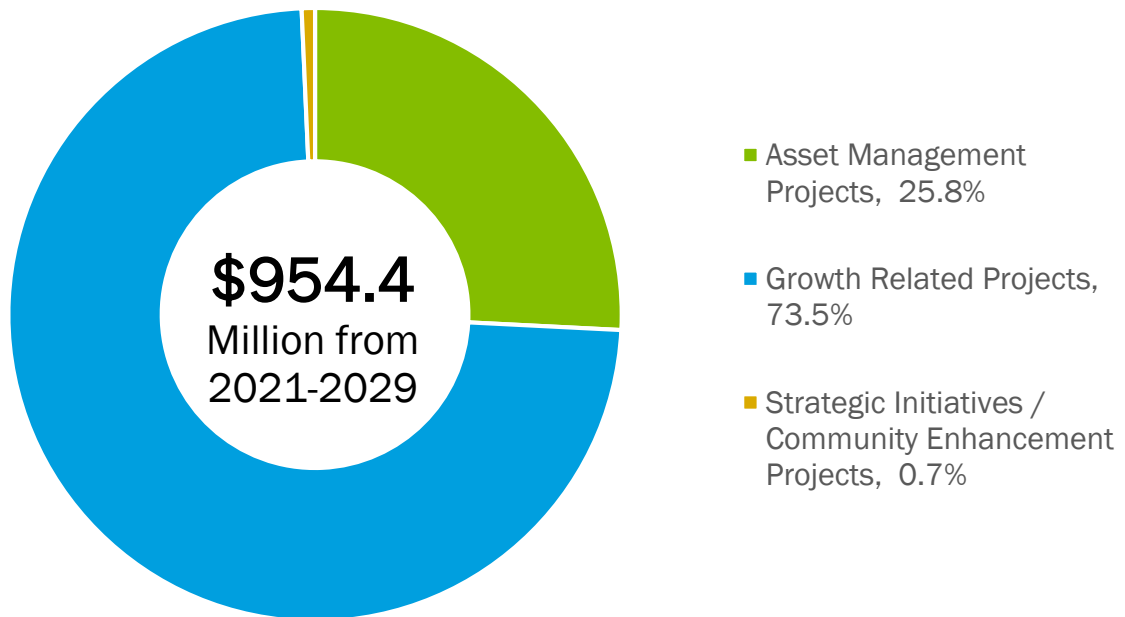


Capital Budget and Forecast by Asset Category

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

Asset Category	2021	2022	2023	2024 to 2030	Total \$	Total %
Facility Assets	\$31,414	\$50,313	\$12,840	\$66,341	\$160,909	16.9%
Park Assets	\$10,477	\$15,050	\$14,716	\$70,344	\$110,588	11.6%
Roads and Related Assets	\$35,107	\$40,630	\$48,386	\$442,191	\$566,313	59.3%
Fleet and Equipment Assets	\$7,953	\$13,114	\$10,530	\$66,449	\$98,046	10.3%
Studies, Strategic Initiatives and Community Enhancement	\$2,019	\$2,895	\$2,734	\$10,906	\$18,555	1.9%
Total	\$86,970	\$122,003	\$89,206	\$656,232	\$954,411	100.0%



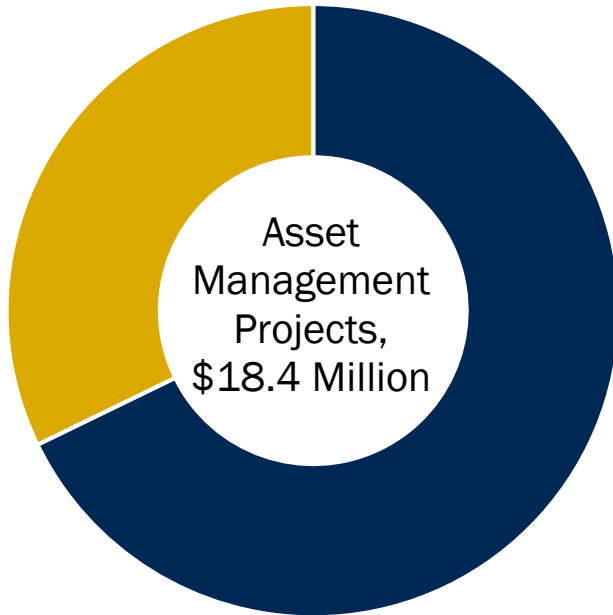


Capital Budget and Forecast by Financing Source

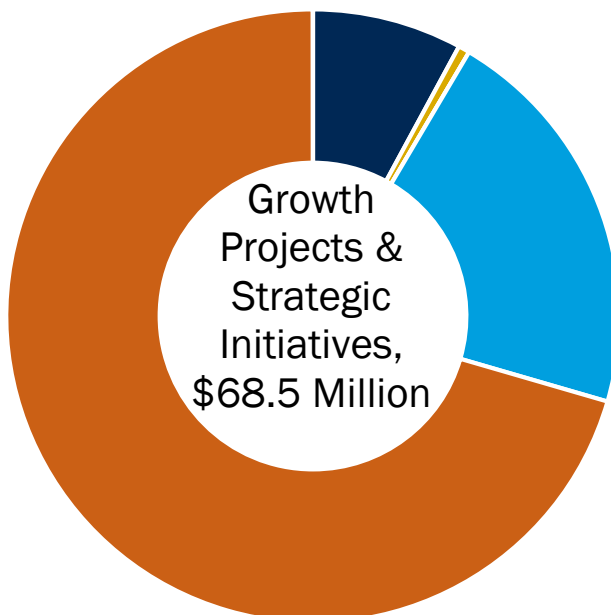
Numbers in the table below are in thousands of dollars and may not add due to rounding.

Financing Source	2021	2022	2023	2024 to 2030	Total	%
Asset Management Reserves	\$16,866	\$26,554	\$24,429	\$159,573	\$227,422	23.8%
Growth Reserve Fund	\$4,436	\$11,751	\$11,735	\$105,812	\$133,734	14.0%
Development Charges	\$48,321	\$21,629	\$32,031	\$302,363	\$404,344	42.4%
Program Reserves	\$1,910	\$3,437	\$10,590	\$17,514	\$33,450	3.5%
One-Time Reserve Fund	\$1,035	\$744	\$998	\$11,886	\$14,662	1.5%
Long Term Debt	\$14,393	\$57,814	\$9,414	\$58,853	\$140,474	14.7%
External Contributions	\$10	\$75	\$10	\$230	\$325	0.0%
Total	\$86,970	\$122,003	\$89,206	\$656,232	\$954,411	100%

Financing of Proposed 2021 Capital Budget of \$86.8 Million

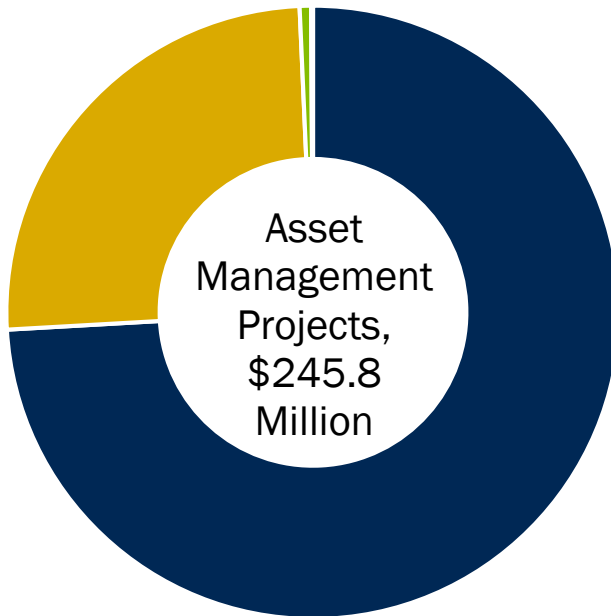


- Tax Based Reserves (Asset Management Reserve Fund), 67.8%
- Other Reserves (Incl. Federal Gas Tax), 32.2%

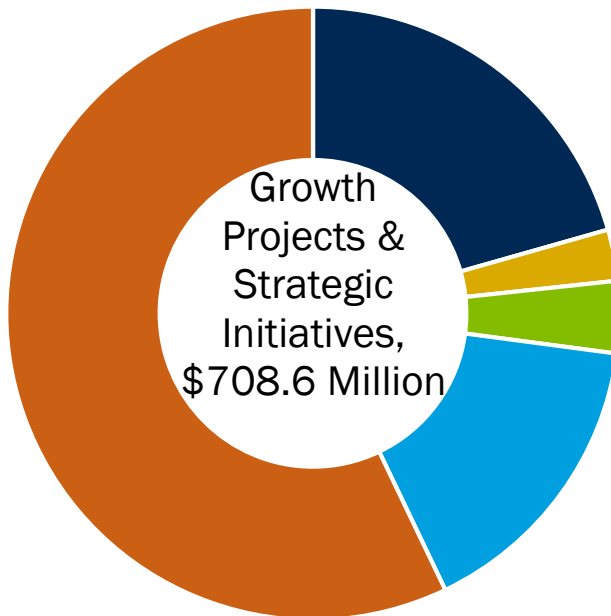


- Tax Based Reserves (Growth Reserve Fund), 7.9%
- Other Reserves (Incl. Federal Gas Tax), 0.6%
- Long Term Debt Tax Based, 0.0%
- Long Term Debt Development Charges Related, 21.0%
- Development Charges 70.5%
- External Contributions 0.0%

Financing of Proposed 2021-2030 Capital Forecast of \$954.3 Million



- Tax Based Reserves (Asset Management Reserve Fund), 74.1%
- Other Reserves (Incl. Federal Gas Tax), 25.2%
- Long Term Debt 0.6%
- External Contributions 0.1%



- Tax Based Reserves (Growth Reserve Fund), 20.6%
- Other Reserves (Incl. Federal Gas Tax), 2.7%
- Long Term Debt Tax Based, 3.8%
- Long Term Debt Development Charges Related, 15.8%
- Development Charges 57.1%
- External Contributions 0.0%

Corporate Long Term Debt Summary

- As of December 31, 2020 the Town has \$66.4 million of long term debt financed internally, externally and through Front Funding agreements.
- The Town has previously approved \$8.8 million of additional long term debt for projects that are currently in progress.
- An additional \$14.4 million of long term debt is being requested in the 2021 Capital Budget, and;
- From 2022-2030 an additional \$126.1 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 31/20	Annual Repayment Source(s)
Central Public Library	2022	\$1,200	Development Charges
Marina Piers	2030	\$331	Marina Reserve Fund
Soccer Dome #1	2024	\$713	Whitby Football Club
Artificial Turf Field	2034	\$505	Whitby Football Club
Total Current Internal Long Term Debt		\$2,749	

Current Long Term Debt - External	Ends	Balance on Dec 31/20	Annual Repayment Source(s)
Soccer Dome #2	2038	\$3,696	Whitby Football Club
400 Centre St South	2040	\$1,728	Tax Base Reserves
Land – Fire Hall	2040	\$1,869	Development Charges
Land – Fire Training Complex	2040	\$1,279	Tax Base Reserves and Development Charges
Land – Operations Satellite Facility	2040	\$1,771	Development Charges
Operations Centre Expansion	2040	\$7,130	Development Charges and Tax Based Reserves
Marina Pier #4	2040	\$543	Marina Reserve Fund
Total Current External Long Term Debt		\$18,016	

Front Funding Agreements	Due	Estimated Remaining Balance on Dec 31/20	Annual Repayment Source
West Whitby Landowners Agreement (1)	2027	\$45,631	Development Charges & External Recovery

(1) This agreement for the construction of Des Newman Blvd and Rossland Road is repaid with DC Credits on approved development. The sunset date for this agreement is in 2027. It is estimated that \$7.2 million of the amount outstanding will be repaid by MTO.

Previously Approved Long Term Debt for Capital Projects in Progress	Amount	Annual Repayment Source(s)
Des Newman/CP Rail Grade Separation (2)	\$8,750	Development Charges

(2) This project is a multi-year project; please refer to the 2021 Requested Long Term Debt table for the additional long term debt amount requested.

2021 Additional Long Term Debt Request (3)	Amount	Annual Repayment Source
Des Newman/CP Rail Grade Separation	\$6,000	Development Charges
Mid Arterial Roadway – Ashburn to Anderson	\$8,393	Development Charges
Total Additional Long Term Debt Requested in 2021	\$14,393	

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

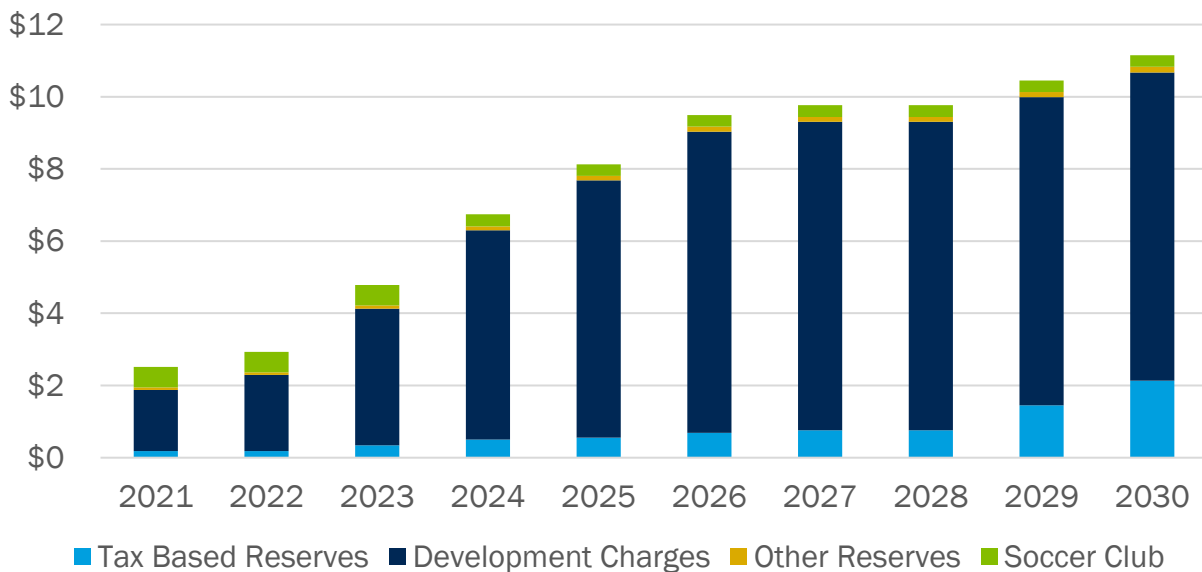
2022-2030 Forecasted Future Long Term Debt	Amount	Annual Repayment Source(s)
Mid Arterial Roadway – Ashburn to Anderson (2022-2024) (4)	\$24,179	Development Charges
New Whitby Sports Complex (5)	\$39,579	Development Charges
White Bridge (2022)	\$6,000	Tax Based Reserves and Development Charges
Operations Centre Expansion – Phase 2 (2022-2023) (5)	\$4,438	Development Charges
Marina Piers #2, #6, & #8 (2022-2029)	\$1,575	Marina Reserve Fund

2022-2030 Forecasted Future Long Term Debt	Amount	Annual Repayment Source(s)
Ashburn Road - Spencers to Winchester (2024)	\$11,710	Development Charges and Tax Based Reserves
New Road XI Brooklin Development Area (2024)	\$12,530	Development Charges
Parking Structure (2025-2028)	\$20,500	Tax Based Reserves
Fire Hall #6 (2025)	\$5,670	Development Charges
Total Forecasted Future Long Term Debt	\$126,081	

(4) This project is a multi-year project; please refer to the 2021 Requested Long Term Debt table for the additional long term debt amount requested in the current year.

(5) 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.

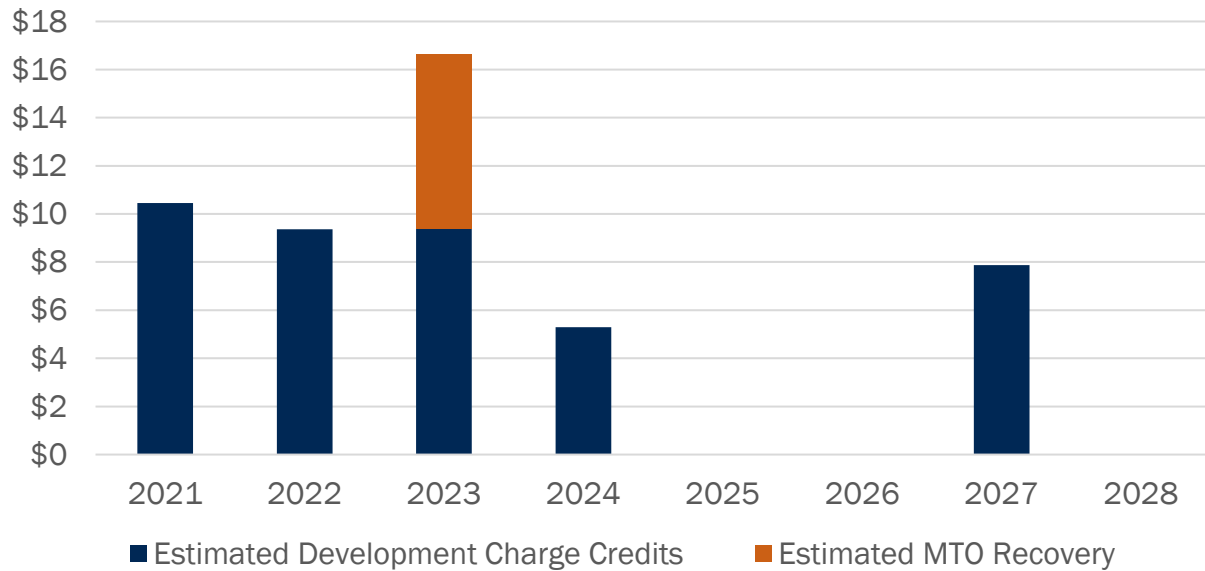
Annual Long Term Debt Repayment by Funding Source



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

Based on the development forecast and the preliminary development charge rates for the ongoing Development Charge Background Study, the estimated repayment of the balance outstanding with development charge credits is shown below in millions of dollars.

Annual Repayment of the Front Funding 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 2021 is 2.12% and debt issuance in 2030 is 4.37%).

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

Long Term Debt Principle Balance	1 Year 2021	2 Years 2022	3 Years 2023	5 Years 2025	7 Years 2027	10 Years 2030
Current - Internal	\$1,735	\$978	\$676	\$533	\$396	\$175
Current - External	\$17,149	\$16,343	\$15,529	\$13,873	\$12,174	\$9,524
Current - Front Funding Agreements	\$36,222	\$27,949	\$12,144	\$7,426	\$7,878	\$0
Previously Approved LTD	\$8,750	\$8,394	\$8,031	\$7,281	\$6,499	\$5,262
2021 Additional LTD	\$0	\$14,393	\$13,822	\$12,640	\$11,400	\$9,429
2022-2030 Additional LTD	\$0	\$0	\$57,814	\$94,500	\$94,078	\$98,781

Long Term Debt Principle Balance	1 Year 2021	2 Years 2022	3 Years 2023	5 Years 2025	7 Years 2027	10 Years 2030
Total	\$63,856	\$68,057	\$108,015	\$136,252	\$132,426	\$123,171

Corporate Long Term Debt Capacity Thresholds

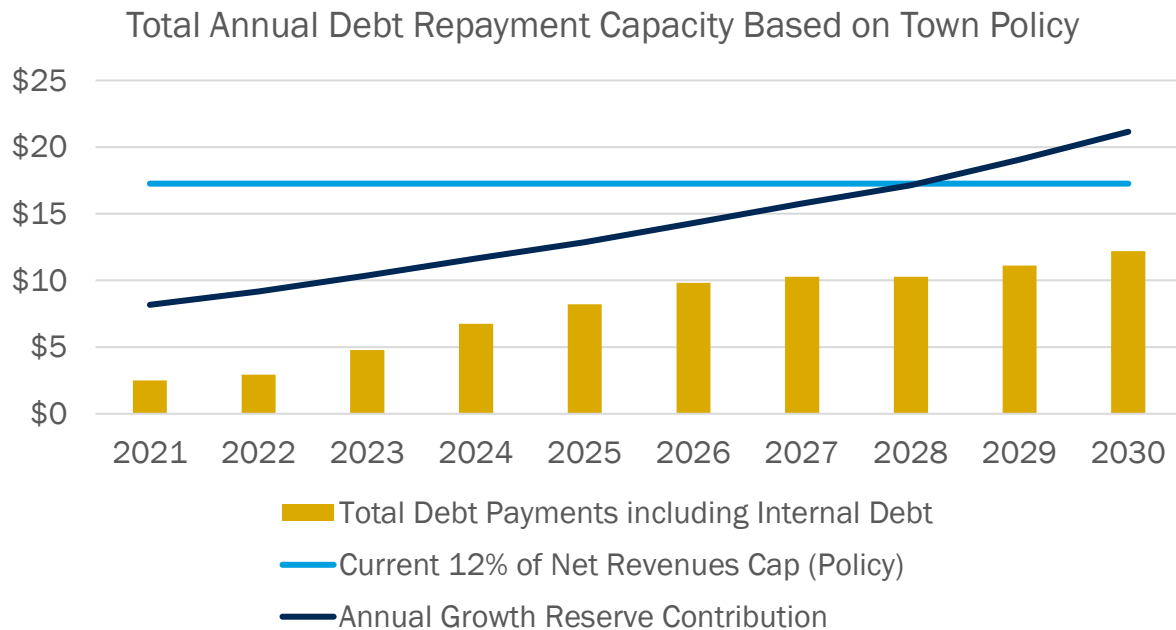
Debt capacity thresholds are established in the Council approved Debt Management Policy F 290,

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 average increase of 1.4% to the Growth Reserve Fund as identified in the Long Range Financial Plan will be funded, and the annual inflationary pressures on the capital forecast do not exceed 3% per year.
- The forecasted debt level meets both policy requirements, and there is room in the future to address unforeseen issues.

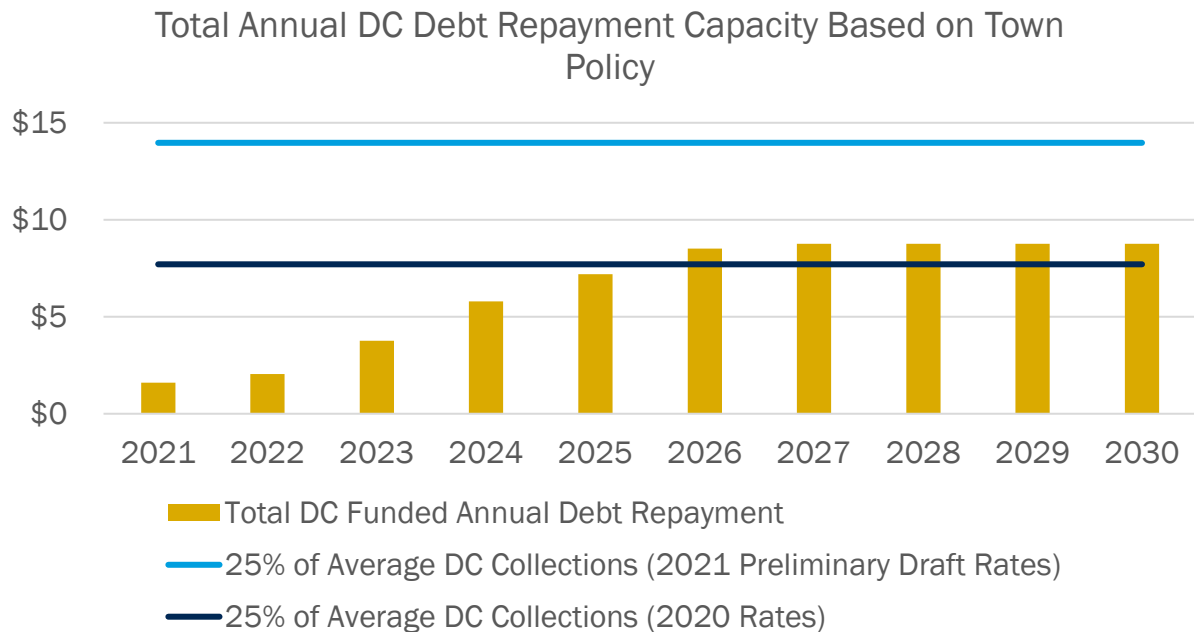


Debt Measurement #2 – Total Annual Development Charge Repayment Capacity

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.

The Town is currently undertaking an update to its Development Charge Background Study, which will result in the establishment of new development charge rates. The graph below shows the 25% limit line for both the current limit at today’s DC rates and the forecasted limits based on the draft development charge rates in staff report CS 50-20. The final 2021 debt capacity limit will fall somewhere in between the two limit lines.

- 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 Uncommitted Reserve Balance Forecast

The uncommitted reserve / reserve fund balances by category for the capital budget and 10 year forecast are shown below (years 1, 2, 3, 5, 7 and 10). Although the reserve and reserve fund balances are classified as uncommitted, the actual future usage of the funds may be restricted/specific use.

Overall Assumptions / Considerations

- The forecast is a continuation of the 2020 projected year end uncommitted balance (Budget Summary section).
- The timing and expenditures are based on the 2021 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 2021	2 Years 2022	3 Years 2023	5 Years 2025	7 Years 2027	10 Years 2030
Asset Management	\$13,995	\$14,409	\$14,243	\$13,606	\$16,229	\$21,524
Federal Gas Tax	\$10,562	\$7,311	\$6,884	\$6,993	\$6,965	\$7,039
Total	\$24,557	\$21,720	\$21,128	\$20,598	\$23,194	\$28,563

Growth Reserves	1 Year 2021	2 Years 2022	3 Years 2023	5 Years 2025	7 Years 2027	10 Years 2030
Growth (1)	\$32,240	\$30,411	\$29,613	\$18,995	\$22,640	\$34,741
Total	\$32,240	\$30,411	\$29,613	\$18,995	\$22,640	\$34,741

(1) The Growth reserve assumes an annual increased contribution every year. Although the annual increase fluctuates year by year based on the capital forecast; on average, over the next ten years, this annual average tax based increase is 1.4%.

Development Charges (2)	1 Year 2021	2 Years 2022	3 Years 2023	5 Years 2025	7 Years 2027	10 Years 2030
Alternate Route	\$9,140	\$9,447	\$8,761	\$4,793	\$2,744	\$2,301
Fire	\$1,392	\$1,959	\$1,871	\$3,008	\$3,597	\$3,587
General Government	\$881	\$938	\$647	\$853	\$1,460	\$10
Library	\$47	\$550	\$1,659	\$4,110	\$6,304	\$81
Non-Administrative Facilities	\$0	\$0	\$0	\$0	\$0	\$0
Operations	\$1,384	\$1,007	\$1,200	\$663	\$807	\$558
Parking & By-Law	\$453	\$437	\$366	\$423	\$381	\$469
Parks & Recreation	\$19,479	\$19,744	\$24,637	\$22,043	\$24,812	\$33,063
Roads & Related	\$32,240	\$43,926	\$46,961	\$37,963	\$21,443	\$11,925
Storm Water (3)	\$(1,513)	\$(2,521)	\$(2,340)	\$(3,449)	\$(2,844)	\$(2,979)
Waste	\$606	\$760	\$917	\$620	\$929	\$163
Total	\$64,110	\$76,246	\$84,679	\$71,028	\$59,633	\$49,181

(2) The Development Charge collection forecast is based on the development forecast included in staff report CS 33-20 at the preliminary rates calculated in the 2021 development charge background study included in staff report CS 50-20.

(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 2021	2 Years 2022	3 Years 2023	5 Years 2025	7 Years 2027	10 Years 2030
Arena	\$1,213	\$1,392	\$977	\$748	\$724	\$746
Building Permit	\$1,550	\$1,917	\$2,655	\$3,934	\$5,369	\$7,724

Program Reserves	1 Year 2021	2 Years 2022	3 Years 2023	5 Years 2025	7 Years 2027	10 Years 2030
Corporate Development	\$1,042	\$776	\$647	\$596	\$442	\$364
Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Employee Related Benefits	\$1,030	\$1,051	\$1,072	\$1,115	\$1,160	\$1,231
Environmental Guide	\$24	\$24	\$24	\$24	\$24	\$24
Façade Grant	\$0	\$0	\$0	\$0	\$0	\$0
Future Specified – Sub Division Contributions	\$10,385	\$10,487	\$10,635	\$10,498	\$10,537	\$10,195
Gravel Pit Rehab	\$85	\$85	\$85	\$85	\$85	\$85
Groveside Burial Options	\$108	\$110	\$112	\$117	\$121	\$129
Groveside Equipment	\$37	\$38	\$39	\$40	\$42	\$44
Groveside Future Development	\$5	\$6	\$6	\$6	\$6	\$6
Harbour Maintenance	\$0	\$0	\$10	\$10	\$10	\$0
Information Technology	\$0	\$0	\$0	\$0	\$0	\$0
Lynde Shores	\$152	\$155	\$159	\$165	\$172	\$182
Marina	\$410	\$339	\$412	\$24	\$13	(\$191)
Mayor’s Community Development	\$18	\$18	\$18	\$18	\$18	\$18
Municipal Election	\$340	\$0	\$107	\$320	\$107	\$0
Parking	\$3,687	\$3,077	\$2,625	\$711	\$1,260	\$1,179
Parks Cash in Lieu	\$9,266	\$9,266	\$5,752	\$5,243	\$6,262	\$6,859
Performing Arts Community Development	\$102	\$62	\$22	\$0	\$0	\$0
Road Infrastructure Repair	\$596	\$421	\$406	\$376	\$346	\$301

Program Reserves	1 Year 2021	2 Years 2022	3 Years 2023	5 Years 2025	7 Years 2027	10 Years 2030
Roadwatch	\$19	\$19	\$19	\$19	\$19	\$19
Seniors Centre Transportation	\$79	\$81	\$83	\$86	\$90	\$95
Seniors Committee	\$52	\$53	\$54	\$56	\$58	\$62
Tree Planting	\$515	\$515	\$515	\$515	\$515	\$515
Town Property	\$4,126	\$4,208	\$292	\$304	\$317	\$336
Whitby Library Fundraising	\$18	\$19	\$19	\$20	\$21	\$22
Whitby Public Library	\$200	\$200	\$200	\$200	\$200	\$200
Whitby Soccer Dome	\$288	\$329	\$371	\$458	\$549	\$656
Whitby Station Gallery	\$30	\$30	\$30	\$30	\$30	\$30
Total	\$35,376	\$34,675	\$27,345	\$25,717	\$28,494	\$30,831

Stabilization Reserves (4)	1 Year 2021	2 Years 2022	3 Years 2023	5 Years 2025	7 Years 2027	10 Years 2030
Bad Debt Allowance	\$270	\$270	\$270	\$270	\$270	\$270
Contingencies (5)	\$3,328	\$1,828	\$1,828	\$1,828	\$1,828	\$1,828
Insurance	\$1,246	\$1,244	\$1,243	\$1,241	\$1,239	\$1,235
Tax Rate Stabilization	\$1,974	\$1,974	\$1,974	\$1,974	\$1,974	\$1,974
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	\$955	\$847	\$737	\$511	\$531	\$564
Total	\$10,212	\$8,603	\$8,492	\$8,264	\$8,282	\$8,311

(4) Uncommitted 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.

(5) The decline in the Contingencies reserve in year(s) 2021 and 2022 represent an estimated tax based adjustment that may be required due to ongoing Assessment appeals (refer to CS 05-18 for the most recent update on outstanding assessment appeals).

One Time Reserves	1 Year 2021	2 Years 2022	3 Years 2023	5 Years 2025	7 Years 2027	10 Years 2030
Long Term Capital Financing (6) (7)	\$5,523	\$5,682	\$4,932	\$11	\$(1,512)	\$(8,338)
Total	\$5,523	\$5,682	\$4,932	\$11	\$(1,512)	\$(8,338)

(6) 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.

(7) 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 2021 this initiative is estimated to cost \$600 thousand.

All Reserves	1 Year 2021	2 Years 2022	3 Years 2023	5 Years 2025	7 Years 2027	10 Years 2030
Grand Total	\$172,019	\$177,337	\$176,189	\$144,613	\$140,732	\$143,289

Strategic Initiatives and Community Enhancements

The following programs have been previously approved by Council and the additional investments are included in the 2021 Budget and Capital Forecast.

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

Community Support	2021 Budget	2022-2030 Forecast	Total
Contribution to Durham College	\$200	\$400	\$600
Contribution to Grandview	\$24	\$24	\$48
Total	\$224	\$424	\$648

Sustainability	2021 Budget	2022-2030 Forecast	Total
Climate Change Adaptation Program	\$50	\$0	\$50
Climate Change Plan - Phase 1 & 2 Implementation	\$125	\$630	\$755
Durham Community Energy Plan Implementation	\$70	\$630	\$700
District Energy Feasibility Study	\$100	\$0	\$100

Sustainability	2021 Budget	2022-2030 Forecast	Total
EV Joint Venture (Charging Stations)	\$100	\$200	\$300
Total	\$445	\$1,460	\$1,905

Administrative	2021 Budget	2022-2030 Forecast	Total
Hospital RFP Process	\$250	\$0	\$250
Strategic Plan Training and Implementation	\$26	\$180	\$206
Diversity and Inclusion Current State Assessment Study	\$130	\$0	\$130
Total	\$406	\$180	\$586

Parks Program	2021 Budget	2022-2030 Forecast	Total
Fleet to Trees Program	\$10	\$90	\$100
Monarch Pledge & Bee City Naturalization Project	\$5	\$40	\$45
Total	\$15	\$130	\$145

Whitby Municipal Building	2021 Budget	2022-2030 Forecast	Total
Service Whitby Space Renovation	\$100	\$0	\$100

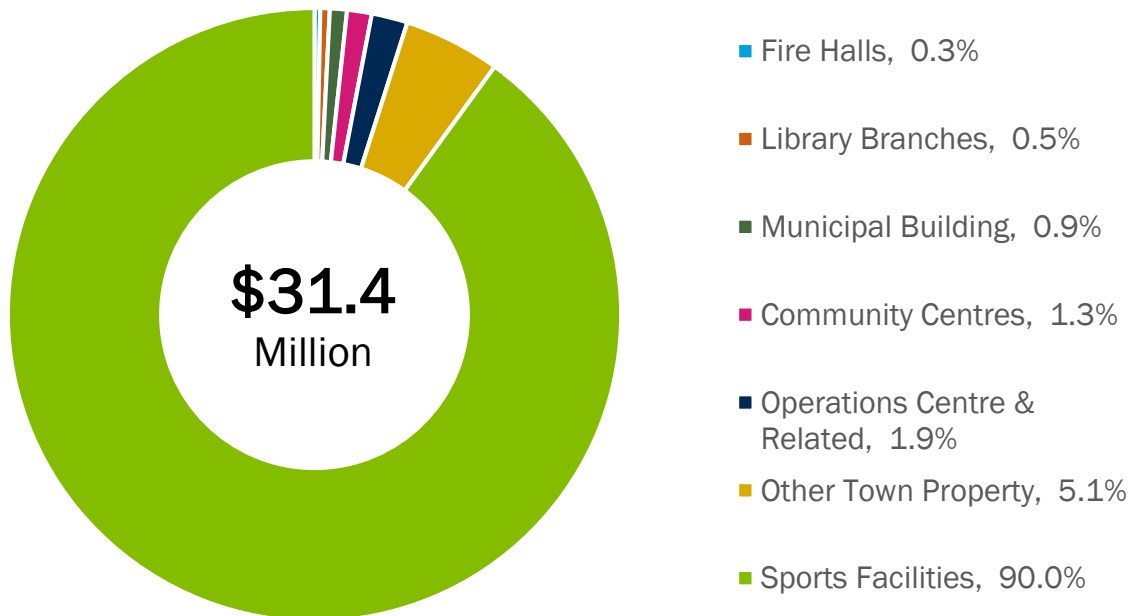
Total	2021 Budget	2022-2030 Forecast	Total
All previously approved programs	\$1,190	\$2,829	\$2,324

No new initiatives are being proposed in the 2021 Budget for Council's consideration.

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Facility Assets

2021 Total Capital Budget Investment



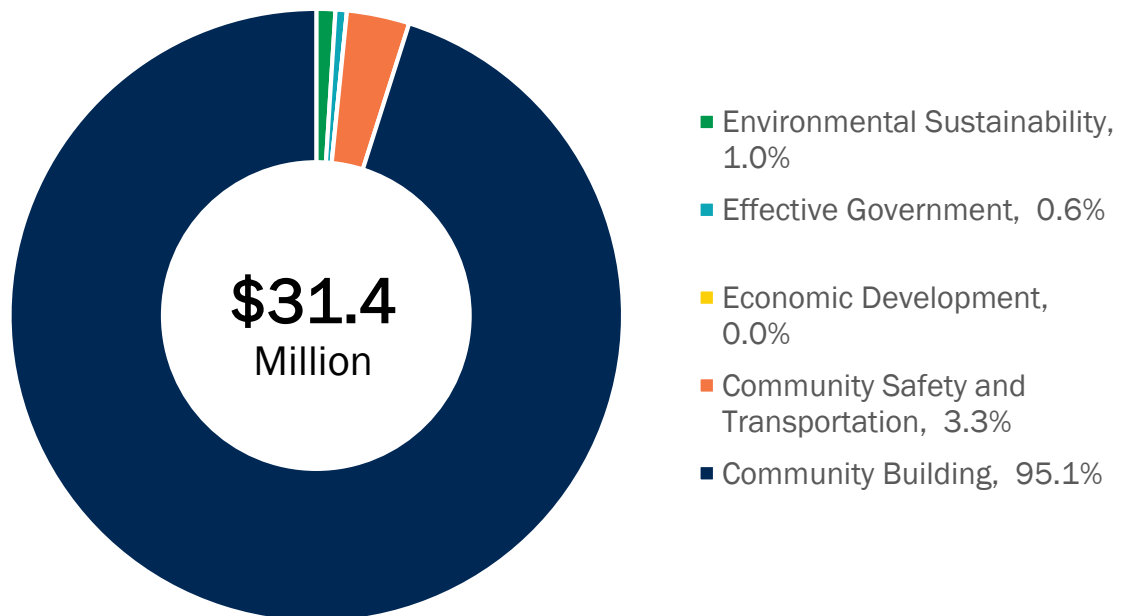
Capital Budget Funding: 10% Tax Based Reserves, 88% Development Charges and 2% Other Reserves

Capital Budget Allocation: 10% Asset Management Projects, 90% Growth Related Projects

2021 Long Term Debt

No long term debt projects in 2021

2021 Business Plan Themes



2021 Key Budget Highlights

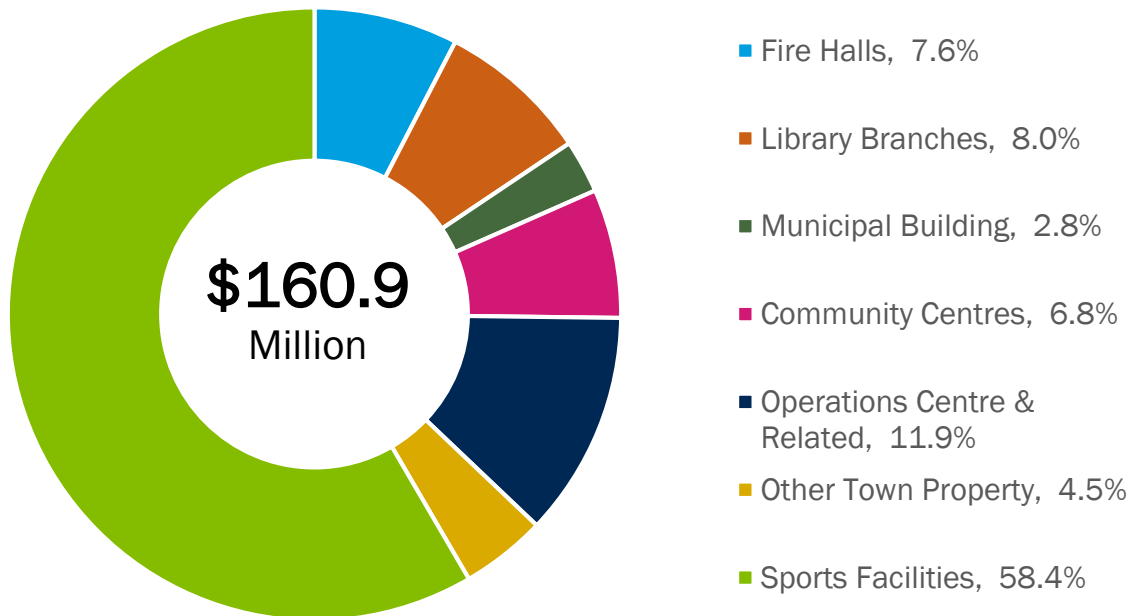
- New Whitby Sports Complex \$27.4 million.
- Kennel renovations and addition at Whitby Animal Services \$0.6 million.
- Backflow prevention at various Town buildings \$0.4 million.
- Flat roof at McKinney \$0.4 million.
- Operations Centre expansion phase 2 \$0.3 million (\$8.1 million in total between 2021-2022).
- International wayfinding symbol signage across various Town locations \$0.3 million.
- Pumphouse building restoration \$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.

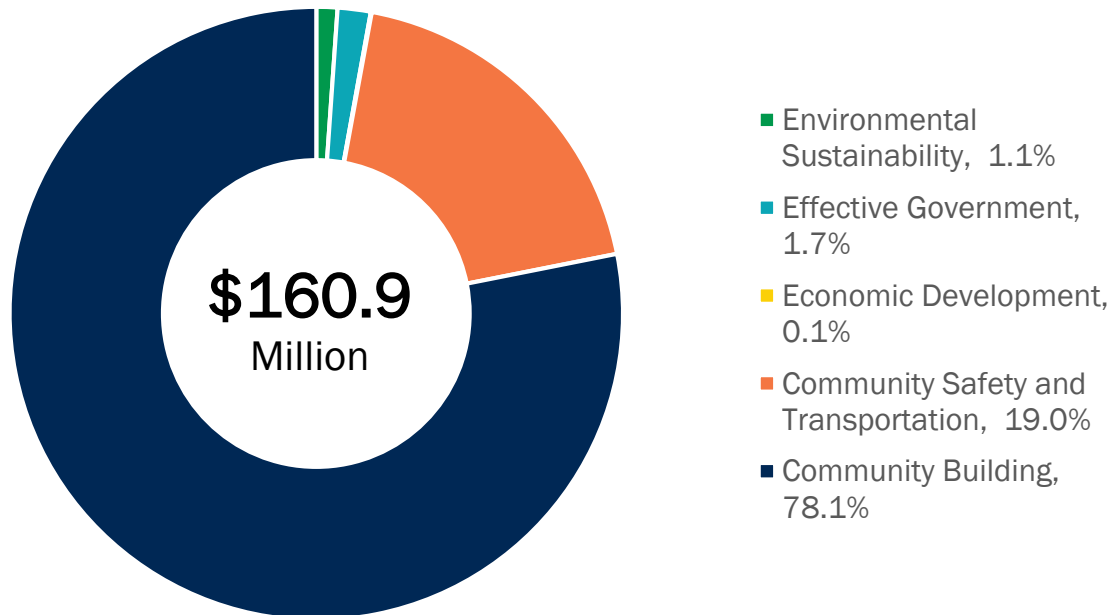
2021-2030 Capital Plan Forecast



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

Capital Plan Allocation: 26% Asset Management Projects, 74% Growth Related Projects, 1% Strategic Initiatives / Community Enhancement Projects

2021-2030 Business Plan Themes



Growth Forecast Highlights (2021-2030)

- New Whitby Sports Complex (Phase 1), \$67 million (2021-2022)
- Future Library Branch Expansion, \$10 million (2030)
- Repurposing Luther Vipond Memorial Arena, \$9 million (2025)
- Operations Centre Expansion (Phase 2), \$8.1 million (2021-2023)
- Fire Hall 6, \$6.3 million (2023-2025)
- Operations Satellite Facility, \$4.8 million (2026-2029)
- Heydenshore Pavilion Redevelopment, \$3.5 million (2023)
- Fire Training Complex, \$2.9 million (2029)
- Operations Centre Expansion (Phase 3), \$2.1 million (2029)
- Station Gallery Expansion, \$1.6 million (2029)

2021 Total Capital Budget and Forecast – Facility Assets

(\$ in Thousands)	2021	2022	2023	2024-2030	Total
71PA1101 Brooklin Community Centre & Library	\$113	\$79	\$0	\$719	\$910
71PA1001 Civic Recreation Complex	\$81	\$42	\$302	\$950	\$1,375
71PA1002 Iroquois Park Sports Centre	\$373	\$904	\$1,419	\$7,793	\$10,489
71PA1004 Luther Vipond Memorial Arena	\$19	\$25	\$105	\$12,256	\$12,405
71PA1003 McKinney Centre	\$390	\$53	\$160	\$2,109	\$2,712
71PG1001 New Whitby Sports Complex	\$27,400	\$39,579	\$0	\$0	\$66,979
71PA1403 Operations Centre	\$357	\$4,917	\$3,752	\$2,898	\$11,924
71PA1404 Other Administrative / Operational Facilities	\$242	\$108	\$97	\$6,739	\$7,185
71PA1104 Other Community Centres	\$97	\$91	\$3,542	\$471	\$4,201
71PA1601 Other Town Property	\$957	\$792	\$334	\$1,884	\$3,968
71PM1105 Park Structures	\$27	\$0	\$0	\$0	\$27
71PA1105 Port Whitby Marina	\$121	\$907	\$33	\$2,793	\$3,853
71PA1602 Station Gallery	\$49	\$95	\$26	\$2,474	\$2,643
71PA1402 Whitby Animal Services	\$583	\$80	\$0	\$0	\$663
71PA1102 Whitby Centennial Building	\$3	\$373	\$11	\$909	\$1,295
71PA1201 Whitby Fire Facilities	\$92	\$710	\$1,285	\$10,126	\$12,213
71PA1501 Whitby Library Branches	\$156	\$145	\$100	\$12,534	\$12,935
71PA1401 Whitby Municipal Building	\$297	\$1,096	\$1,674	\$1,479	\$4,545
71PA1103 Whitby Seniors Activity Centre	\$60	\$319	\$0	\$208	\$586
Total	\$31,414	\$50,313	\$12,840	\$66,341	\$160,909

Note: Numbers may not add due to rounding

2021 - 2030 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.

2021 includes replacement of selective interior and exterior doors. Various mechanical upgrades including new backflow prevention and replacement pool valves and heat exchangers will be completed in 2021.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71231011 CRC - B2010 Exterior Sealants			21,000	15,750	36,750
71201030 CRC - B2010 Exterior Walls (Brick)				84,000	84,000
71251019 CRC - B2010 Trellis (South Patio)				78,750	78,750
71212301 CRC - B2030 Exterior Doors	10,500				10,500
71261016 CRC - B3010 Roofing (Shingles)				90,930	90,930
71201116 CRC - C1020 Doors	15,000				15,000
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
71211024 CRC - D2020 Backflow Prevention	15,000				15,000
71211129 CRC - D2020 Heat Exchanger	20,000				20,000
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)				42,000	42,000
71220717 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
71301024 CRC - D5020 Lighting (Pool)				10,500	10,500
71241005 CRC - D5030 Gym Audio System				15,750	15,750
71251008 CRC - D5090 Emergency Light Conversion				26,250	26,250
71251013 CRC - E20 Window Treatment (Blinds)				21,000	21,000

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : **Civic Recreation Complex**

ID : **71PA1001**

Asset Category : Facility Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71231007 CRC - F1040 Chemical Feeders (Pool and Spa)			12,600		12,600
71231002 CRC - F1040 Pool Slide & Stair			236,250		236,250
71211025 CRC - F1040 Pool Valve	20,000				20,000
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)		31,500		29,400	60,900
71221008 CRC - G2040 Signage		10,500			10,500
71231106 CRC - Heat Exchanger #2 (S)			15,000		15,000
71251009 CRC - Stage 1 Compressor AC				14,700	14,700
Expenditures Total	80,500	42,000	301,850	950,280	1,374,630
Financing					
Asset Management Reserves	80,500	42,000	301,850	950,280	1,374,630
Financing Total	80,500	42,000	301,850	950,280	1,374,630

2021 - 2030 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 2021 budget for IPSC. The projects include the installation of backflow preventers; flat roof replacement on the southwest area of the building; radiant heater installation in the stands and security system camera installation.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
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
71201036 AOP - D2020 Pool Deck Ceramic Tiles				100,000	100,000
71211001 AOP - D3020 Exhaust Fan	5,375				5,375
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
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)				31,500	31,500
71172402 IPSC - B3010 Roof Pad 2				630,000	630,000
71221010 IPSC - B3010 Roofing (Main Lobby - Flat)		183,750			183,750
71250703 IPSC - B3010 Roofing (Pad 1 Addition - Flat)				88,935	88,935
71191009 IPSC - B3010 Roofing (Pads 3-6)				831,500	831,500

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Iroquois Park Sports Centre
Asset Category : Facility Assets

ID : 71PA1002

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71221011 IPSC - B3010 Roofing (Restaurant - Flat)		236,250			236,250
71211011 IPSC - B3010 Roofing (Southwest - Flat)	94,500				94,500
71221014 IPSC - B3010 Roofing (south and west Pad 5)		84,000			84,000
71291001 IPSC - C30 Finishes (Pad 5/6 Renewal)				15,750	15,750
71191010 IPSC - C30 Finishes (Paint)		5,250		10,500	15,750
71201003 IPSC - C30 Finishes Pad Renewal	7,875		7,875	39,375	55,125
71201004 IPSC - C3020 Flooring (Rubber)		31,500		126,000	157,500
71211014 IPSC - C3020 Flooring (Zamboni Concrete)		45,000			45,000
71231015 IPSC - C3020 Office Carpet			21,000		21,000
71211023 IPSC - D2020 Backflow Prevention	205,000				205,000
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
71191023 IPSC - D3020 Hot Water Storage Tanks			65,000		65,000
71211013 IPSC - D3020 Radiant Heaters (Stands)	30,000	30,000			60,000
71231016 IPSC - D3030 Compressors (North Plant)			84,000		84,000
71241008 IPSC - D3030 Condenser				23,100	23,100
71253002 IPSC - D3040 Dessicant 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
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
71211016 IPSC - D3040 HVAC Unit (North Entrance) (S)		45,000			45,000
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
71221012 IPSC - D3040 HVAC Unit (RTU Pad 4)		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
71223301 IPSC - D5030 Public Address System		21,000			21,000
71180503 IPSC - D5030 Security System (Cameras)	15,000				15,000
71193302 IPSC - E10 Two (2) AED Units	7,000				7,000
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

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

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

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
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
71191008 IPSC - F1040 Refrigeration Relief Valve	7,875	12,600		33,075	53,550
71173504 IPSC - F1050 Building Automation (S)		84,000			84,000
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
71191011 IPSC - Natural Gas Fill Station		12,600			12,600
Expenditures Total	372,625	904,350	1,419,025	7,793,085	10,489,085
Financing					
Asset Management Reserves	326,875	714,750	261,150	5,734,885	7,037,660
Development Charges			825,000		825,000
Program Reserves	45,750	189,600	332,875	2,058,200	2,626,425
Financing Total	372,625	904,350	1,419,025	7,793,085	10,489,085

2021 - 2030 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 the 2021 budget are various life cycle related projects. These projects include the flat roof replacement, security upgrades and exterior railing replacement.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	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
71211009 MCK - B3010 Flat Roof (EPDM)	367,500				367,500
71201041 MCK - B3010 Roofing (Metal)			21,000	42,000	63,000
71201009 MCK - C30 Finishes (Arenas)		5,250		42,000	47,250
71221017 MCK - C30 Finishes (Lobby/Mezzanine)		10,500		10,500	21,000
71221019 MCK - C3020 Flooring (Rubber)			15,750	36,750	52,500
71251006 MCK - Circulating Pump (S)				27,300	27,300
71191014 MCK - D3020 Boilers		15,750			15,750
71241004 MCK - D3020 Heat Exchanger				50,000	50,000
71221020 MCK - D3020 Hot Water Heater (South)		15,750			15,750
71243201 MCK - D3020 Hot Water Storage Tanks				57,750	57,750
71201006 MCK - D3020 Radiant Heaters (S)				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

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : **McKinney Centre**

ID : **71PA1003**

Asset Category : Facility Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71211019 MCK - D5030 Score/Shot/Time Clock			25,200		25,200
71231020 MCK - E10 AED Unit			2,500		2,500
71221018 MCK - E10 Natural Gas Fill Station		5,250			5,250
71241022 MCK - E10 Room Assignment Board				84,000	84,000
71211020 MCK - E20 Furniture (Office)				10,500	10,500
71153402 MCK - E20 Lobby and Meeting Room Furniture				10,500	10,500
71181002 MCK - E20 Skate Park Cameras	15,000				15,000
71191015 MCK - F1040 Refrigeration Relief Valves				8,400	8,400
71251012 MCK - G2020 South Parking Lot and Driveway				735,000	735,000
71211002 MCK - G2030 Exterior Railings	7,500				7,500
71261009 MCK - G2030 Pedestrian Walkway Repair				26,250	26,250
71281002 MCK - G2040 Signage				52,500	52,500
71261002 MCK - Roof/Flashing Maintenance				7,875	7,875
71251005 MCK - VFD Controllers on Glycol Pumps (S)				60,000	60,000
Expenditures Total	390,000	52,500	160,300	2,109,405	2,712,205
Financing					
Asset Management Reserves	22,500	21,000	119,350	1,269,155	1,432,005
Program Reserves	367,500	31,500	40,950	840,250	1,280,200
Financing Total	390,000	52,500	160,300	2,109,405	2,712,205

2021 - 2030 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 2021 includes minor repairs to the rink slab. The west roof is scheduled to be replaced and a new AED unit will be provided.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71181019 LVMA - A1030 Slab Repair	5,250	5,250	5,250	5,250	21,000
71170710 LVMA - B2010 Exterior Walls (Masonry)		20,000		26,250	46,250
71301014 LVMA - B2010 Exterior Walls (Metal Cladding)				42,000	42,000
71301022 LVMA - B2010 Front Entrance				52,500	52,500
71231013 LVMA - B3010 North and Refrigeration Room Roof			100,000		100,000
71301009 LVMA - B3010 Roofing (Lobby - Flat)				36,750	36,750
71211018 LVMA - B3010 Roofing (West - Flat)	10,000			31,500	41,500
71301019 LVMA - C30 Finishes (Arena)				73,500	73,500
71301018 LVMA - D3020 Boilers				31,500	31,500
71301020 LVMA - D3020 Furnace				7,875	7,875
71301010 LVMA - D3020 Radiant Heaters (Stands)				26,250	26,250
71301011 LVMA - D3030 Compressor (#1)				68,250	68,250
71301017 LVMA - D3030 Compressor (#2)				68,250	68,250
71301005 LVMA - D3030 Cooling Tower				99,750	99,750
71301007 LVMA - D3040 De-Humidifier				33,600	33,600
71301002 LVMA - D4010 Sprinkler System				21,000	21,000
71301004 LVMA - D5020 Lighting (Arena)				31,500	31,500
71301015 LVMA - D5030 Fire Alarm				31,500	31,500
71301021 LVMA - D5030 Public Address System				7,875	7,875
71301003 LVMA - D5030 Score/Shot/Time Clock				10,500	10,500
71193303 LVMA - E10 AED Unit	3,500			3,675	7,175
71301006 LVMA - E1030 Natural Gas Filling System				34,125	34,125
71301008 LVMA - F1040 Brine Header				110,250	110,250
71301012 LVMA - F1040 Dasher Board System				168,000	168,000
71150718 LVMA - F1040 Refrigeration Relief Valves				42,000	42,000

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Luther Vipond Memorial Arena **ID :** 71PA1004
Asset Category : Facility Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71251002 LVMA - F1040 Rink Slab				945,000	945,000
71251010 LVMA - G2020 Parking Lots				498,750	498,750
71301016 LVMA - G4020 Site Lighting				47,250	47,250
71301013 LVMA - MISC Dressing Room 3 & 4 Reconstruction				420,000	420,000
71251016 LVMA - Repurpose Conversion / Development				9,281,000	9,281,000
Expenditures Total	18,750	25,250	105,250	12,255,65	12,404,900
Financing					
Asset Management Reserves	18,750	25,250	105,250	2,176,650	2,325,900
Growth Reserve Fund				4,640,500	4,640,500
Development Charges				4,640,500	4,640,500
Program Reserves				798,000	798,000
Financing Total	18,750	25,250	105,250	12,255,65	12,404,900

2021 - 2030 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 2021 includes replacement of the roof and gutters. The installation of snow guards and heat tracing system will also be completed. The parking lots also require crack sealing.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71251102 BCCL - B2010 Exterior Sealants				15,750	15,750
71291101 BCCL - B3010 Roof (Flat)				300,000	300,000
71211101 BCCL - B3010 Roof	110,000				110,000
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			10,500
71211121 BCCL - G2010 Parking Lot Repairs	3,000			10,500	13,500
71221111 BCCL - Interior Painting		10,500		5,250	15,750
Expenditures Total	113,000	78,750		718,500	910,250
Financing					
Asset Management Reserves	113,000	78,750		718,500	910,250
Financing Total	113,000	78,750		718,500	910,250

2021 - 2030 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.

Minor parking lot repairs will be completed in 2021.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	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
71251103 WCB - B2020 Exterior Windows				300,000	300,000
71220706 WCB - B3010 Roofing (Addition Flat)		57,750			57,750
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)				42,000	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
71210712 WCB - G2010 Roadways	3,000				3,000
71221120 WCB - G2020 Parking Lots		288,750			288,750
71221115 WCB - G2030 Exterior Stairs		5,250			5,250
Expenditures Total	3,000	372,750	10,500	909,000	1,295,250
Financing					
Asset Management Reserves	3,000	372,750	10,500	909,000	1,295,250
Financing Total	3,000	372,750	10,500	909,000	1,295,250

2021 - 2030 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.

Minor improvements to the building envelope will be completed in 2021. Mechanical backflow preventers will be installed and a condenser unit will be replaced.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71201101 WSAC - A1010 Foundation Walls		37,500			37,500
71191110 WSAC - B2010 Exterior Sealants	8,400				8,400
71221123 WSAC - B2010 Exterior Soffit (Wood)		26,250		6,930	33,180
71211108 WSAC - B2010 Exterior Walls (Brick)	6,300			6,300	12,600
71261113 WSAC - B2030 Exterior Doors				12,705	12,705
71221124 WSAC - B3010 Roofing (Canopies)		12,600			12,600
71221104 WSAC - B3010 Roofing (Shingles)		73,500			73,500
71221121 WSAC - C1020 Removable Wall		31,500			31,500
71221117 WSAC - C1030 Millwork		105,000			105,000
71211130 WSAC - D2020 Backflow Prevention	20,000				20,000
71211127 WSAC - D3030 Condensers	25,000				25,000
71221118 WSAC - E10 AED Unit		2,500			2,500
71251123 WSAC - E10 Equipment and Appliances				26,250	26,250
71261112 WSAC - G2020 Parking Lots				131,250	131,250
71211128 WSAC - G2030 Pedestrian Paving				8,400	8,400
71221122 WSAC - G2040 Signage		9,240			9,240
71251124 WSAC - G4020 Site Lighting				15,750	15,750
71221116 WSAC - Interior Fixtures (S)		21,000			21,000
Expenditures Total	59,700	319,090		207,585	586,375
Financing					
Asset Management Reserves	59,700	319,090		207,585	586,375
Financing Total	59,700	319,090		207,585	586,375

2021 - 2030 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.

Several upgrades will be completed at Heydenshore Community Centre in 2021. These upgrades include renovations to the washroom, building millwork, stage and exterior patio. A building structural assessment will also be completed in 2021.

The electrical panel replacement at Spencer Community Centre is included in the 2021 budget.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71241114 ACC - B1010 Floor Construction (Main Hall)				16,000	16,000
71221112 ACC - B2010.1 Exterior Walls - Stone		5,500		5,500	11,000
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
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
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
71211120 HEY - D5020 Lighting Upgrades		20,000			20,000
71211115 HEY - E1090 Fridges	5,000				5,000

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Other Community Centres

ID : 71PA1104

Asset Category : Facility Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
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
71221119 SCC - B2020 Exterior Windows		15,750			15,750
71251118 SCC - D2020 Water Filtration				7,875	7,875
71231110 SCC - D3040 Furnace			5,250		5,250
71211106 SCC - D5010 Electrical Panel	5,250				5,250
Expenditures Total	96,750	91,250	3,541,800	471,175	4,200,975
Financing					
Asset Management Reserves	96,750	91,250	41,800	471,175	700,975
Growth Reserve Fund			2,625,000		2,625,000
Development Charges			875,000		875,000
Financing Total	96,750	91,250	3,541,800	471,175	4,200,975

2021 - 2030 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 2021 include pier anchor repairs, site lighting and electrical upgrades, backflow prevention and the building automation system.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
74200701 PWM - B2010 Exterior Sealants (Clubhouse)		15,750			15,750
71211611 PWM - D2020 Backflow Prevention	15,000				15,000
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)				25,000	25,000
74240701 PWM - D3030 Condenser (Clubhouse)				6,930	6,930
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
74211102 PWM - E20 Office/Lounge Furniture		5,250			5,250
74301101 PWM - F10 Staff Work Building				420,000	420,000
74223001 PWM - F1050 Building Automation (S)	15,000				15,000
74201104 PWM - Fencing Dredge Sediment Containment		70,000			70,000
74173803 PWM - G20 Harbour Dredging		100,000		180,000	280,000
74241101 PWM - G20 Pier #2				525,000	525,000
74221102 PWM - G20 Pier #6		525,000			525,000
74291101 PWM - G20 Pier #8				525,000	525,000
74191102 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
74211106 PWM - G2020 Parking Lots	10,000			10,000	20,000
74201102 PWM - G4020 Site Lighting	50,000				50,000

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Port Whitby Marina

ID : 71PA1105

Asset Category : Facility Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
74211104 PWM - Harbour Dredging / Flooding Mitigation		103,000		412,000	515,000
74211103 PWM - Picnic Shelters		11,550			11,550
74191105 Pier / Grounds Electrical Repairs	10,500	10,500	10,500	73,500	105,000
74191103 Ramp Ticket Machine				10,500	10,500
74191106 Security Software				15,750	15,750
74191107 Security/Camera Hardware				21,000	21,000
Expenditures Total	120,500	907,300	33,000	2,792,680	3,853,480
Financing					
Development Charges		70,000		210,000	280,000
Program Reserves	120,500	272,300	33,000	1,372,680	1,798,480
Long Term Debt		525,000		1,050,000	1,575,000
External Contributions		40,000		160,000	200,000
Financing Total	120,500	907,300	33,000	2,792,680	3,853,480

2021 - 2030 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.

Minor life cycle replacement scope of work is planned for the various Fire Halls in 2021 including new flooring, furniture and appliances, overhead doors and parking lot repairs.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71201223 FH (All) - C1030 Millwork		60,000			60,000
20172702 FH (All) - C30 Interior Painting		7,875		68,675	76,550
71201203 FH (All) - C3020 Flooring	5,250	80,000		25,750	111,000
20143401 FH(All) E10/20 Appliances & Furnishings	13,524	13,104	14,700	109,203	150,531
71221211 FH1 - B2030 Overhead Doors				126,000	126,000
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
71221208 FH2 - B3010 Roof Replacement		84,000			84,000
71261202 FH2 - B3010 Roofing (Lower)				5,565	5,565
71221205 FH2 - G2020 Parking Lots		131,250			131,250
71261203 FH2 - G2030 Pedestrian Paving				5,880	5,880
71211208 FH2- B3010.1 Roof Coverings - Main Flat			63,000		63,000
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)				15,000	15,000
71241204 FH3 - D3030 Condensers				5,250	5,250
71241203 FH3 - D3040 Exhaust Fans				11,760	11,760
71221204 FH3 - F1040 Oil separator		25,000			25,000

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Whitby Fire Facilities

ID : 71PA1201

Asset Category : Facility Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71221207 FH3 - G2020 Parking Lot		199,500		144,900	344,400
71211205 FH4 - B2030 Overhead Doors	63,000				63,000
71221209 FH4 - D3020 Furnaces		10,000			10,000
71211206 FH4 - D3020 Radiant Heaters (Apparatus Bay)		15,000			15,000
71211201 FH4 - D3040 HVAC Unit		18,000			18,000
71231203 FH4 - G2020 Parking Lot			152,250		152,250
71271205 FH4 - G2020 Parking Lots				189,000	189,000
71201216 FH5 - B2030 Overhead Doors				94,500	94,500
71251201 FH5 - B3010 Roofing (Flat)			200,000	367,500	567,500
71231202 FH5 - D3030 Condenser (Data Room)			10,500		10,500
71211204 FH5 - G2020 Parking Lots	10,000			195,000	205,000
71231201 FH6 - New Construction Firehall #6			630,000	5,670,000	6,300,000
71291201 Fire Training Complex				2,887,500	2,887,500
Expenditures Total	91,774	710,429	1,285,450	10,125,711	12,213,371
Financing					
Asset Management Reserves	91,774	710,429	655,450	1,568,218	3,025,871
Growth Reserve Fund				2,252,250	2,252,250
Development Charges			630,000	635,250	1,265,250
Long Term Debt				5,670,000	5,670,000
Financing Total	91,774	710,429	1,285,450	10,125,711	12,213,371

2021 - 2030 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.

Various studies and building improvements are planned to be completed in 2021. The studies include a Council Chambers lighting review and Office Needs Assessment as a result of COVID-19. Building improvements include carpet and furniture replacement. Mechanical and electrical replacements to roof top units and interior lighting will be completed in 2021.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71221409 ALL - Municipal Office Modifications		1,000,000			1,000,000
71191406 CORP - E20 Office Furniture (Lifecycle)	26,250	26,250	26,250	183,750	262,500
71211401 Service Whitby Space Renovation	100,000				100,000
71221403 WMB - B2010 Exterior Walls (Brick)		10,500			10,500
71301401 WMB - B3010 Roofing (Flat)				646,485	646,485
71182401 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
71221405 WMB - C3010 Interior Painting		10,500			10,500
71231403 WMB - C3020 Carpet			84,000		84,000
71201401 WMB - C3020 Flooring Replacement (Carpet)		21,000		21,000	42,000
71211408 WMB - Council Chambers - Designated Substances	12,000				12,000
71211407 WMB - D2020 Backflow Prevention	100,000				100,000
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
71211402 WMB - D3040 HVAC Unit (RTU #6)	50,000				50,000
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
71183205 WMB - D5020 Interior Lighting Conversion (S)	5,250				5,250
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

2021 - 2030 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.

The kennel will be renovated and expanded in 2021 and new flooring will be installed in the existing building.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71211601 WAS - C3020 Carpet	15,750				15,750
71221407 WAS - D3040 Exhaust Fans		7,350			7,350
71211406 WAS - D3040 RTU		20,000			20,000
71221406 WAS - G2020 Paving		52,500			52,500
71211132 WAS - F1040 Kennel Renovation & Addition	567,000				567,000
Expenditures Total	582,750	79,850			662,600
Financing					
Asset Management Reserves	15,750	79,850			95,600
Growth Reserve Fund	402,570				402,570
Development Charges	164,430				164,430
Financing Total	582,750	79,850			662,600

2021 - 2030 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 2021 projects include the initial planning for Phase 2 of the Operations Centre Expansion. Mechanical scope of work including new backflow preventers and HVAC upgrades are included in the budget.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
30241301 OPC - B2034.1 Overhead Doors				13,650	13,650
30241302 OPC - B2034.2 Overhead Doors				131,250	131,250
30221301 OPC - B3021.2b Clerestories - Sealants		21,000			21,000
30201302 OPC - B3050.2 Unit Heaters	11,025				11,025
30241303 OPC - Covered Storage (Mulch)				11,100	11,100
71211301 OPC - D2020 Backflow Prevention	60,000				60,000
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
30211307 OPC - D3041.6 Air Distribution Systems AC-3	26,250				26,250
30201307 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 Hoisty 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	260,000	4,213,000	3,675,000		8,148,000
30291301 OPC - Expansion Phase 3				2,100,000	2,100,000
30221302 OPC - G2010 Roadways		682,500			682,500
30241304 OPC - G2041 Chain Link Fences and Gates				220,500	220,500
30291302 OPC - G2041 Precast Noise Barrier Wall				115,500	115,500
Expenditures Total	357,275	4,916,500	3,751,500	2,898,250	11,923,525
Financing					
Asset Management Reserves	97,275	703,500	76,500	798,250	1,675,525
Growth Reserve Fund	20,800	337,040	294,000		651,840
Development Charges	239,200	1,558,810	1,359,750	2,100,000	5,257,760

2021 - 2030 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 exterior door replacement, landfill inspections & upgrades. A stack for blower is also included in the budget.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
30211306 BPS - B2010 Exterior Doors	15,750				15,750
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
30211302 GPS - PLC Replacement	50,000				50,000
30132401 Gravel Pit		10,500			10,500
30204101 Landfill Inspection and Monitoring	64,500	64,500	64,500	451,500	645,000
30130704 Landfill Sites Upgrades	32,500	32,500	32,500	227,500	325,000
30211304 MMS - D3090 Stack for Blower	78,750				78,750
30251305 MMS - Flame Arrestor				10,000	10,000
30251307 Salt Dome				446,250	446,250
30251306 Sand Dome				446,250	446,250
Expenditures Total	241,500	107,500	97,000	6,739,100	7,185,100
Financing					
Asset Management Reserves	241,500	107,500	97,000	1,016,600	1,462,600
Growth Reserve Fund				5,410,327	5,410,327
Development Charges				312,173	312,173
Financing Total	241,500	107,500	97,000	6,739,100	7,185,100

2021 - 2030 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.

Improvements to the site include skylight repairs, flooring, furniture replacements, exterior pavers, outdoor pumps, mechanical work, minor electrical and pier anchor repairs, lighting retrofits and electrical repairs and security upgrades.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
90183401 BCCL - E20 Furniture (Library)	5,250			15,750	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 &				792,750	792,750
71261502 CPL - BAS				100,000	100,000
71201502 CPL - C3020 Flooring (Library Carpet)	21,000		31,500		52,500
71191504 CPL - C3020 Interior Painting	12,600			12,600	25,200
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
71191502 CPL - D3020 (Boiler Maintenance)		10,500		42,000	52,500
71291501 CPL - D3020 Boilers				210,000	210,000
71201506 CPL - D3020 Hot Water Tanks	8,000				8,000
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
90203001 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
71191506 CPL - D5020 Parking Lot Lighting			20,000		20,000

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Whitby Library Branches

ID : 71PA1501

Asset Category : Facility Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
90213301 CPL - E10 AED Unit	3,675				3,675
90281502 CPL - E10 People Counter System				11,550	11,550
90281501 CPL - E10 Small Facility Equipment				20,475	20,475
90201501 CPL - E20 Furniture	81,800	15,500		16,000	113,300
90221502 CPL - F10 Makerspace Conversion		73,500			73,500
71221502 CPL - G2020 Parking Lot Repairs		8,400			8,400
71301504 CPL - G2020 Parking Lots				105,000	105,000
71201508 CPL - G2030 Exterior Pavers				157,500	157,500
71241501 CPL - G2030 Pedestrian Paving				36,750	36,750
71191505 Celebration Square - G20 General Maintenance	15,750				15,750
71301501 Future Library Branch Expansion				10,000,00	10,000,000
Expenditures Total	155,950	144,650	99,975	12,534,27	12,934,850
Financing					
Asset Management Reserves	155,950	71,150	99,975	2,534,275	2,861,350
Growth Reserve Fund				149,731	149,731
Development Charges		73,500		9,850,269	9,923,769
Financing Total	155,950	144,650	99,975	12,534,27	12,934,850

2021 - 2030 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.

Minor exterior wall restoration will be completed at 1710 Charles Street. A new furnace will be installed at 316 Colborne. Window replacement and asphalt repairs will be completed at the Groveside Cemetery.

Additional upgrades to the various facilities include access control systems, water filling stations, touchless faucets, accessibility improvements, backflow preventers and power door operators.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71191613 103 Front - Relocation		50,000			50,000
15240702 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
71201615 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
71211605 1710 Charles - B2010 Exterior Walls (Office)	5,880				5,880
71221606 1710 Charles - B2010 Exterior Walls (Warehouse)		135,765			135,765
71221607 1710 Charles - B2030 Overhead Doors		17,640			17,640
71221608 1710 Charles - B2030 Overhead Doors		78,750			78,750
71221609 1710 Charles - B3010 Flat Roof Replacement		68,250			68,250
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
71211610 1710 Charles - D2020 Backflow Prevention	20,000				20,000
71221610 1710 Charles - D3020 Unit Heaters		10,500			10,500

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Other Town Property
Asset Category : Facility Assets

ID : 71PA1601

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
15143004 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
71251601 190 Myrtle - B2010 Exterior Walls				105,000	105,000
71191603 190 Myrtle - B3010 Roof				105,000	105,000
71221601 190 Myrtle - D3050 Furnace		6,300			6,300
71261602 316 Colborne - B2010 Exterior Walls (Brick)				5,250	5,250
71261603 316 Colborne - B2010 Exterior Walls (Stucco)				9,450	9,450
71211607 316 Colborne - D3020 Furnace	10,500				10,500
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	100,000				100,000
71211609 ALL - D2010 Water Bottle Fill Station	60,000				60,000
71211612 ALL - D2020 Touchless Faucets	100,000	105,000			205,000
71221611 ALL - E1020 Defibrillator Replacement		2,500			2,500
71211125 ALL - Emergency Egress Areas of Rescue	100,000	105,000			205,000
71211126 ALL - International Wayfinding Symbol Signage	262,500				262,500
71201612 ALL - Power Door Operators	10,000	10,000	10,000	20,000	50,000
71291601 GC - B2010 Vinyl Siding				80,000	80,000
71211602 GC - B2020 Windows	50,000				50,000
71251502 GC - B3010 Roof				26,250	26,250
71211603 GC - G2020 Asphalt	10,000				10,000
71261601 GC - G2020 Parking Lots				184,275	184,275
71211613 Pumphouse - B10 Building Restoration	220,000				220,000
71162403 TOWN - Roofing Investigations Town Owned	8,400	8,400	8,400	16,800	42,000
Expenditures Total	957,280	792,355	334,150	1,884,065	3,967,850
Financing					
Asset Management Reserves	957,280	792,355	334,150	1,884,065	3,967,850
Financing Total	957,280	792,355	334,150	1,884,065	3,967,850

2021 - 2030 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 2021 include exterior wall upgrades, loading dock painting and a HVAC humidification system.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71211124 WSG - B2010 Exterior Walls (Brick)	6,300			6,300	12,600
71211122 WSG - B2010 Exterior Walls (EIFS)	16,275				16,275
71271601 WSG - B2020 Exterior Walls (Wood)				12,600	12,600
71211123 WSG - B3010 Loading Dock (Epoxy)	5,250				5,250
71221113 WSG - B3010 Roofing (Flat)		94,500			94,500
71261104 WSG - D2020 Hot Water Heat Exchanger				42,000	42,000
71231602 WSG - D3010 Humidifiers	21,000			21,000	42,000
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
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
Expenditures Total	48,825	94,500	26,250	2,473,835	2,643,410
Financing					

**2021 - 2030 Capital Budget and Forecast
Program Detail Sheet**

Name : Station Gallery **ID :** 71PA1602
Asset Category : Facility Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Financing					
Asset Management Reserves	48,825	94,500	26,250	898,835	1,068,410
One-Time Reserve				1,575,000	1,575,000
Financing Total	48,825	94,500	26,250	2,473,835	2,643,410

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : New 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 incorporated following spaces: a twin-pad arena with 85' by 190' ice pads encircled by an indoor walking/running track; indoor aquatics centre with a 8 lane, 25 metre lap pool and separate leisure and therapeutic pools; Active Living/Wellness Studio/Multi-Purpose Space; meeting rooms, arts and cultural space and studios to create a multi-faceted hub of community services in one location; associated administration spaces; and full site development & site servicing. This includes all hard & soft landscaping, parking, pedestrian connectivity, vehicle circulation/parking and underground site services from the property line to the building.

The project will include sustainability principles in the overall design resulting in a high performance building.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71201033 New Whitby Sports Complex	27,400,00	39,578,65			66,978,657
Expenditures Total	27,400,00	39,578,65			66,978,657
Financing					
Development Charges	27,400,00				27,400,000
Long Term Debt		39,578,65			39,578,657
Financing Total	27,400,00	39,578,65			66,978,657

2021 - 2030 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.

Minor building envelope structural improvements will be completed at Brooklin Memorial and Kiwanis Heydenshore in 2021.

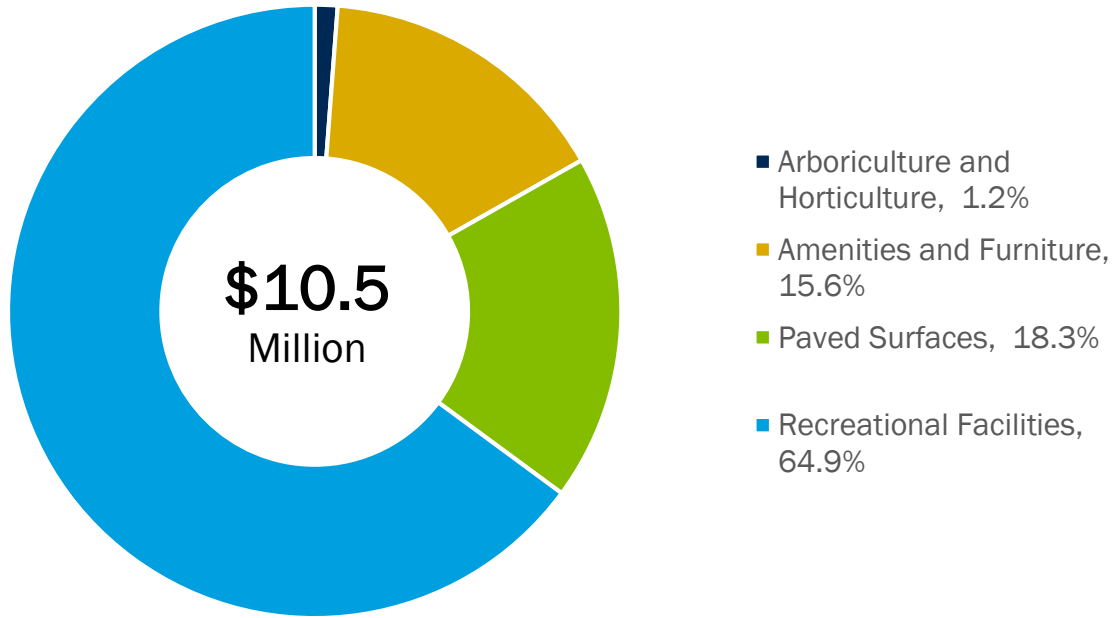
Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71211112 Brooklin Memorial - Structural RJC Report	10,000				10,000
71211111 Kiwanis Heydenshore - Structural RJC Report	15,000				15,000
70210301 Willow Park Field House Exterior Lighting	2,000				2,000
Expenditures Total	27,000				27,000
Financing					
Asset Management Reserves		27,000			27,000
Financing Total		27,000			27,000

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Park Assets

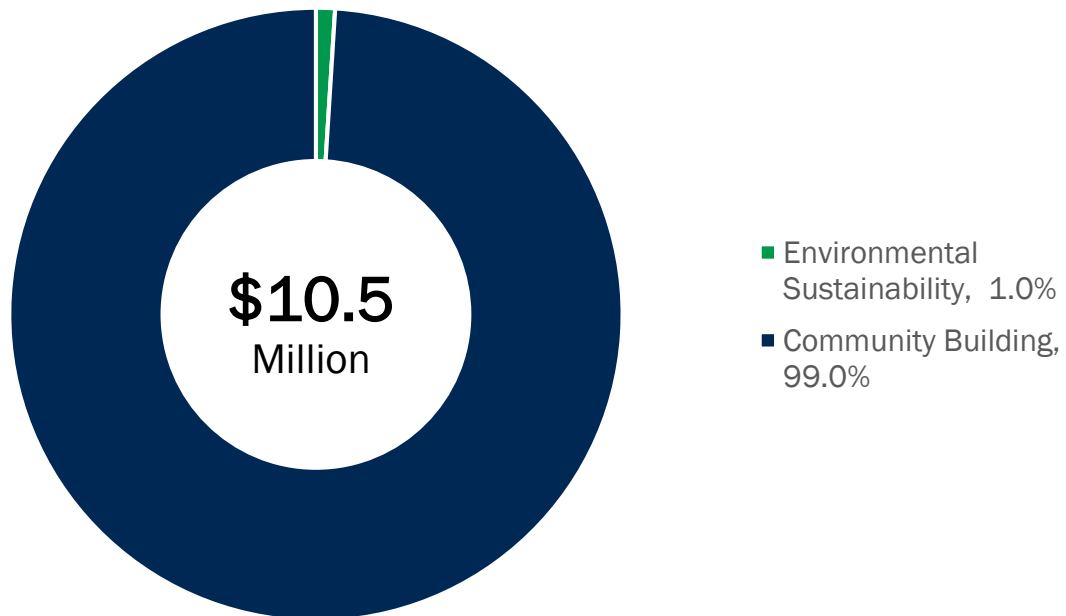
2021 Total Capital Budget Investment



Capital Budget Funding: 24% Tax Based Reserves, 1% Other Reserves/External Funding, 75% Development Charges

Capital Budget Allocation: 17% Asset Management Projects, 83% Growth Related Projects

2021 Business Plan Themes

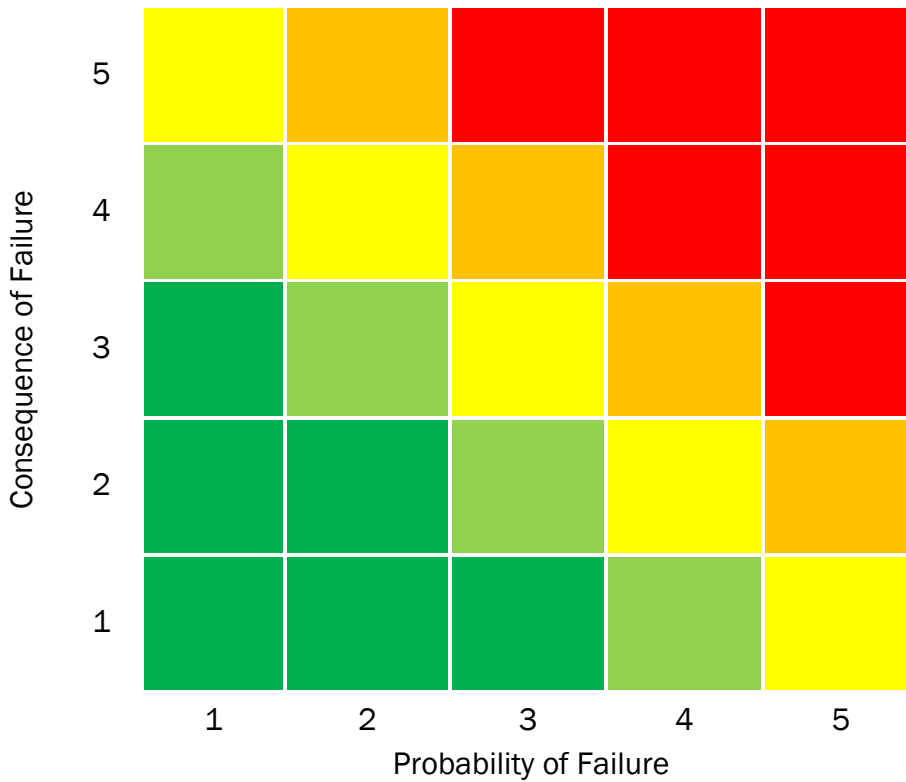


2021 Key Budget Highlights

- The Trails program includes over 6 kilometers of new trail construction and rehabilitation.
- The Parks program includes 7.71ha of new developed parkland, 1 refurbished playground, 1 refurbished splash pad, 1 new shade structure, the resurfacing of 1 basketball court and the installation of 1 new and 3 replacement field lighting systems.

2021 Capital Asset Management Investment Risk Heat Map

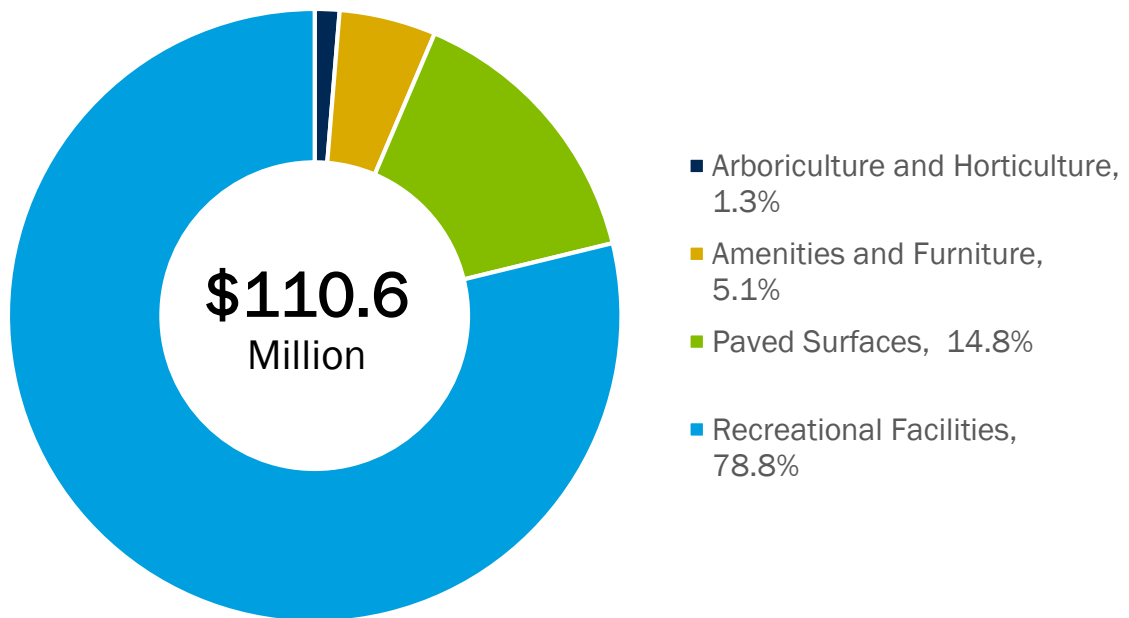
The following graph allocates the asset management related 2021 budget for parks projects by the asset “risk score”. The heat map below graphs the probability (of failure) vs the consequence (of failure) and demonstrates how the annual Municipal Asset Management Plan and asset condition ratings are being utilized to help prioritize projects in the capital budget.



Asset Management Fast Facts

- The 2019 Town of Whitby Municipal Asset Management plan includes an overall parks assets condition grade of 'C' with a replacement value of \$90 million.
- The Town currently owns and maintains 814 acres of parks and 1,260 acres of open space, this includes
 - 93 playgrounds including parkettes, local parks and district parks
 - 82.4km 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

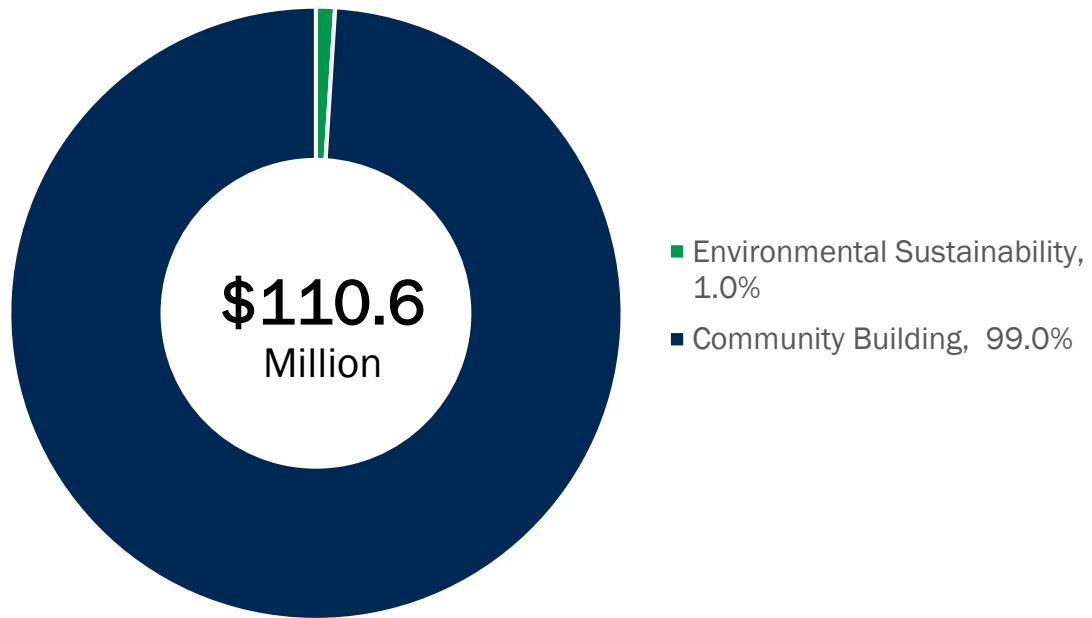
2021-2030 Capital Plan Forecast



Capital Plan Funding: 21% Tax Based Reserves, 10% Other Reserves, 69% Development Charges

Capital Plan Allocation: 19% Asset Management Projects, 81% Growth Related Projects

2021-2030 Business Plan Themes



Growth Forecast Highlights (2021-2030)

- 6 new District Parks, \$17.1 million (2021-2030)
- 10 new Local Parks, \$10.0 million (2022-2030)
- Sports Fields / Multi-Use Fields / Artificial Turf \$11.7 million (2023-2025)
- Victoria Fields Urban Park \$9.1 million (2024)
- Brooklin Memorial Park \$4.8 million (2022-2023)
- Cullen Central Park – Phase 2 \$4.2 million (2022)
- 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)

2021 Total Capital Budget and Forecast – Park Assets

(\$ in Thousands)	2021	2022	2023	2024-2030	Total
70PA0201 Parks Program	\$8,465	\$12,078	\$14,397	\$59,920	\$94,859
70PA0101 Recreational Trails Program	\$2,013	\$2,973	\$319	\$10,424	\$15,728
Total	\$10,477	\$15,050	\$14,716	\$70,344	\$110,588

Note: Numbers may not add due to rounding

**2021 - 2030 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 draw on the Council approved Cycling and Leisure Trails Study to determine new trail priority projects and the Town's Asset Management Plan to identify trail maintenance and repair priorities. Currently Town Staff are working on a new Active Transportation Plan that will become the guiding document for trail priorities and creating an active safe system network. New trails or trail sections planned for 2021 include;

- A new trail in the West Whitby development area along the Lynde Creek between Dundas Street and Taunton Rd.
- A new trail connecting Florence Drive to Garden Street through open space lands.
- A new trail connecting Longwood Park to Thickson Road through the Hydro Corridor and unopened Burns Street road allowance.
- A new trail section extending the Pringle Creek Trail from Wyndfield Park to Mary Street East.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	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
70220101 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
70220104 Cullen Central Park Trail Connections		185,150			185,150
70220107 Cullen to Heber Down (East Field Route) w/ Bridge		327,750			327,750
70220112 Deverell Park to Thickson Road		123,395			123,395
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
70210102 Florence Drive to Garden Street	120,000				120,000
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
70200112 HEPC Trail (Longwood Park to Thickson)	197,775				197,775

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Recreational Trails Program **ID :** 70PA0101
Asset Category : Park Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
70220111 HEPC Trail - Ashburn to Hwy 407		550,000			550,000
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
70200118 Lynde Creek Trail (Annes to Brock)	305,000				305,000
70300101 Lynde Creek Trail (Burns St W to Michael Blvd)				132,250	132,250
70188301 Lynde Creek Trail (Twin Streams to Rossland)	222,300				222,300
70200113 Lynde Creek Trail - Bonacord to Dundas	220,000				220,000
70200114 Lynde Creek Trail - Rossland to Bonacord	276,000				276,000
70210101 Lynde Creek Trail - Taunton to Twin Streams	161,115				161,115
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
70260101 Manning Trail Retaining Wall Replacement				85,000	85,000
70220105 McClintock Trail				82,000	82,000
70300102 North of Columbus to Brooklin SP Boundary				382,605	382,605
70280102 Palmerston Open Space - Palmerston Pk to				68,425	68,425
70210103 Parks Misc Pathway Repair and Rehabilitations	237,100				237,100
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)	155,250				155,250
30168201 Recreational Trails Minor Repairs	21,000	21,000	21,000	176,000	239,000
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
70220110 Rossland to Dryden to Morningstar		399,050			399,050
70268302 S of Winchester to E of Ashburn				749,915	749,915
70222601 Scott Trail Rehab - Hazelwood Pk to Manning		136,850			136,850
70282604 St. Thomas Trail Rehab				114,310	114,310
70290110 Thickson/Brawley to Columbus				392,265	392,265
70210309 Trail Rest Stops and Benches	97,150				97,150
70220301 Trailhead Signs		25,000	25,000	25,000	75,000
70290103 Waterfront Trail - Gordon to South Blair				499,100	499,100
70250102 Waterfront Trail LCBO Boardwalk				700,000	700,000
70290109 Winchester to Conlin				440,105	440,105
Expenditures Total	2,012,690	2,972,820	318,550	10,424,40	15,728,465
Financing					
Asset Management Reserves	258,100	550,000	21,000	895,743	1,724,843
Growth Reserve Fund	155,681	308,981	29,755	952,860	1,447,277
Development Charges	1,561,332	2,040,239	267,795	8,575,802	12,445,168
Program Reserves	37,577	73,600			111,177
Financing Total	2,012,690	2,972,820	318,550	10,424,40	15,728,465

2021 - 2030 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 safety, accessibility and asset management priorities such as lighting and park infrastructure, as well as management of trees in woodlots and open spaces, and on unattended boulevards.

Two new district parks are planned in 2021; one located in the Mattamy Development, north of Dundas Street on Des Newman Boulevard and one located in the TFP Whitby Development north of Rosland Road fronting on Coronation Road. Renewal projects include the replacement of the Kiwanis Heydenshore splashpad facility, resurfacing the basketball court and installing a picnic shelter at Ashburn Park, and refurbishing the play area at Greenfield Park. Major lighting projects include replacement of the Rotary Centennial Park walkway lighting, adding lighting to Iroquois Park baseball field 4 and replacing the lights at baseball fields 1 and 3 and the soccer field.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
70300205 Ardwick Park Design / Construction				355,500	355,500
70300001 Ardwick Park Land Acquisition				579,600	579,600
70210207 Ashburn Community Centre Playground /		160,000			160,000
70200207 Ashburn Park Basketball Rehabilitation	80,000				80,000
70200306 Ashburn Park Picnic Shelter	130,000				130,000
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
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
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
70280208 Brooklin Future Parkette				440,400	440,400
70300204 Brooklin Future Parkette				440,400	440,400
70220217 Brooklin Memorial Park Baseball Lighting		290,000			290,000
70210209 Brooklin Memorial Park Design / Construction		787,800	3,998,400		4,786,200
70220214 Brooklin Memorial Park Field House and			632,500		632,500

**2021 - 2030 Capital Budget and Forecast
Program Detail Sheet**

Name : **Parks Program**

ID : **70PA0201**

Asset Category : Park Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
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
70200226 Cullen Central Park Redevelopment - Phase 2	4,233,600				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
70270207 Dundas St E Intensification - Accessible Playground				784,000	784,000
70280214 Eric Clarke Park Playground / Accessibility				205,000	205,000
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
70250206 Glenayr Park Half Basketball Court Reconstruction				40,000	40,000
70250209 Glenayr Park Playground / Accessibility				205,000	205,000
70210205 Greenfield Park Playground / Accessibility	212,750				212,750
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
70260207 Iroquois Beach Park Development				2,700,000	2,700,000
70210306 Iroquois Park Baseball (1 & 3) and Soccer Lighting	897,000				897,000
70210308 Iroquois Park Baseball - Field 4 - Add Lighting	290,000				290,000
70300201 Iroquois Park Playground				205,000	205,000
70230208 Iroquois Park Skatepark (expansion)			650,000		650,000
70190205 Iroquois Park Skatepark (maintenance)			150,000		150,000
70280204 Iroquois Park Soccer Field				345,000	345,000
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
70260210 Kinross Park Playground / Accessibility				205,000	205,000
70300214 Kiwanis Heydenshore Park				603,750	603,750
70220302 Kiwanis Heydenshore Pumphouse		50,000	600,000		650,000
70200217 Kiwanis Heydenshore Redevelopment	812,500				812,500
70260211 Lady May Park Playground / Accessibility				198,375	198,375
70210215 Lazy Dolphin Local Park		995,000			995,000
70290202 Leash Free Park Areas				250,000	250,000
70220103 Lion's Promenade Parking Lot Expansion		400,000			400,000

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : **Parks Program**

ID : **70PA0201**

Asset Category : Park Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
70210212 Lynde House Museum - Playground/Accessibility		138,000			138,000
70200225 Mattamy District Park	2,847,000				2,847,000
70260212 Medland Park Playground / Accessibility				198,375	198,375
70200001 Monarch Pledge & Bee City Naturalization Project	5,000	5,000	5,000	30,000	45,000
70300002 Myrtle Station Park Land Acquisition				431,250	431,250
70300210 Myrtle Station Park Playground / Accessibility				138,000	138,000
70240209 Norista Park Playground / Accessibility				218,500	218,500
70300212 Oceanpearl Park Playground / Accessibility				205,000	205,000
70220215 Palmerston Park Playground / Accessibility		941,850			941,850
30190301 Park Benches and Waste Receptacles	24,000	24,000	24,000	199,000	271,000
70190302 Park Fence	28,750		28,750		57,500
70161505 Park Signs		28,750	28,750	28,750	86,250
30165001 Park Sports Facility Repairs	10,000	10,000	10,000	83,000	113,000
70200007 Parks Misc Surveys / Geotechnical	20,000	20,000	20,000	140,000	200,000
70250001 Parks Tree Inventory and Assessment				51,750	51,750
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
70260301 Pringle Creek Park Splash Pad Development				400,000	400,000
70240208 Robinson 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
70210302 Rotary Centennial Park Walkway Lighting	135,700				135,700
70210206 Rotary Park Accessibility Improvements		374,000			374,000
70250211 Sato Park Playground / Accessibility				138,000	138,000
70260209 Selkirk Park Playground / Accessibility				205,000	205,000
70200224 Shirley Scott Park		570,000			570,000
70230205 Skate Zones			86,250	86,250	172,500
30092403 Small Replacement Projects - Parks	25,000	25,000	25,000	206,000	281,000
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
70200210 Sports Fields Subdrainage Program		200,000	200,000		400,000
70230211 Stockton Park Playground / Accessibility			138,000		138,000
70210216 TFP Whitby District Park	2,847,000				2,847,000
70290204 Teddington Park Playground / Accessibility				138,000	138,000
30210001 Town Tree Maintenance & Management	35,000	35,000	35,000	245,000	350,000
30210002 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

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : **Parks Program**

ID : **70PA0201**

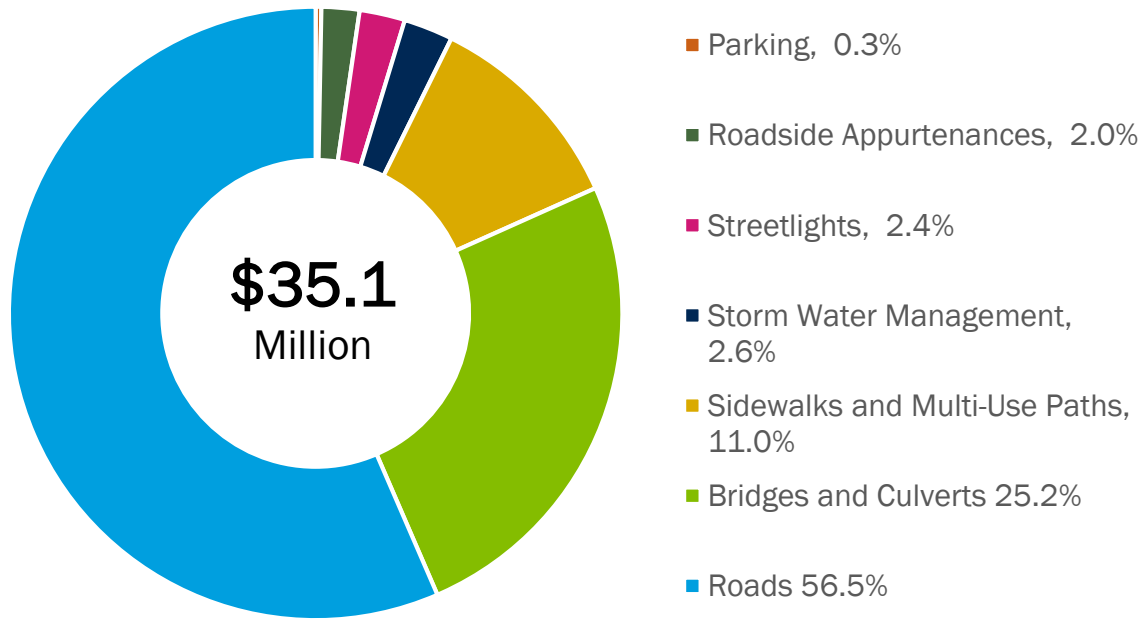
Asset Category : Park Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
70200307 Waterfall Entrance Features				13,800	13,800
70240301 Waterfront Lighting				900,000	900,000
70240206 Waterfront Master Plan Capital Improvements				1,200,000	1,200,000
70280211 West Whitby Holdings Local Park				995,000	995,000
70270210 Whitby Kinsmen Park Playground / Splashpad /				198,375	198,375
70210208 Whitby Optimist Park - Soccer Field / Parking Lot				385,000	385,000
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
70230209 Wyndfield Park Playground / Accessibility			138,000		138,000
Expenditures Total	8,464,700	12,077,50	14,397,15	59,919,70	94,859,050
Financing					
Asset Management Reserves	1,468,200	3,851,100	3,547,500	9,879,300	18,746,100
Growth Reserve Fund	609,375				609,375
Development Charges	6,317,125	7,699,330	2,735,690	47,379,55	64,131,695
Program Reserves	55,000	512,070	8,098,960	2,560,850	11,226,880
One-Time Reserve	5,000	5,000	5,000	30,000	45,000
External Contributions	10,000	10,000	10,000	70,000	100,000
Financing Total	8,464,700	12,077,50	14,397,15	59,919,70	94,859,050

Roads and Related Assets

2021 Total Capital Budget Investment



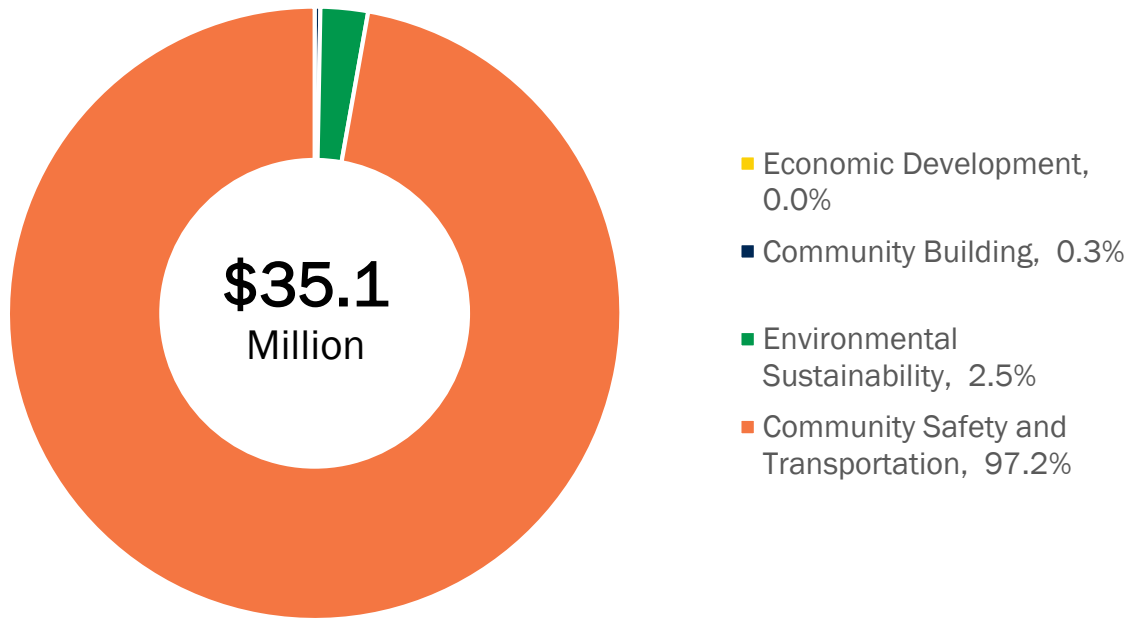
Capital Budget Funding: 28% Tax Based Reserves, 2% Other Reserves, 29% Development Charges, 41% Long Term Debt

Capital Budget Allocation: 21% Asset Management Projects, 79% Growth Related Projects

2021 Long Term Debt

- Mid Arterial Roadway – Ashburn to Anderson (40226020), \$8.4 million (2021), \$9.4 million (2022), \$7.4 million (2023). \$7.4 million (2024)
- Bridges and Culverts Program
 - Des Newman / CP Rail Grade Separation (40130201), \$6.0 million (2021)

2021 Business Plan Themes



2021 Key Budget Highlights

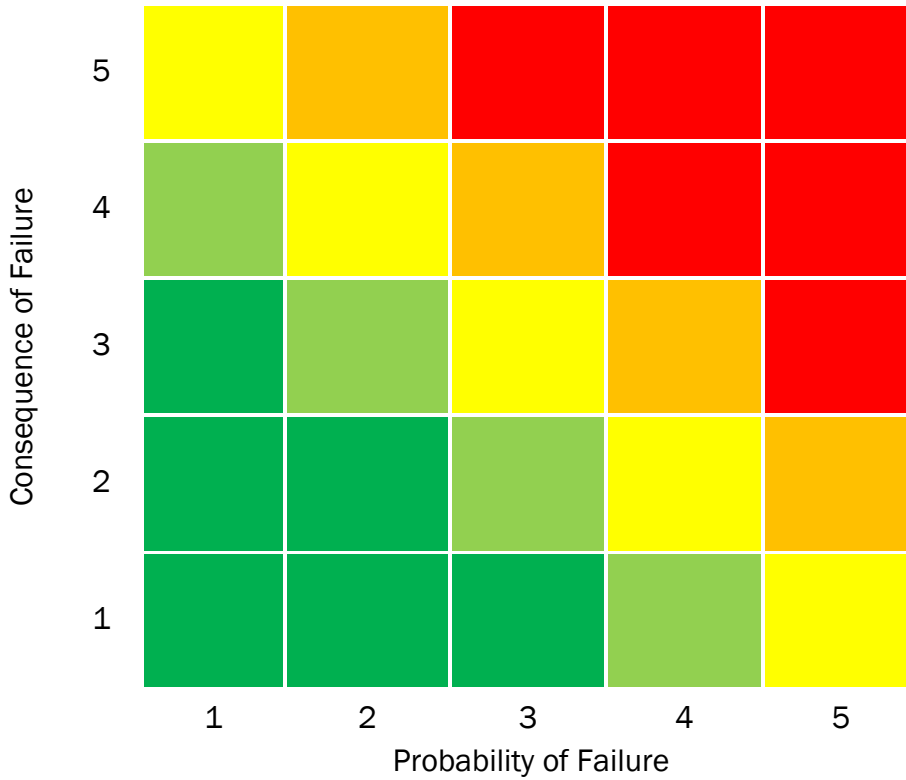
- The Roads Program includes 10 lane kilometers of road resurfacing.
- The Sidewalk and Multi-Use Pathway Program includes 19.8 kilometers of new construction and 4.3 kilometers of replacement construction.

Asset Management Fast Facts

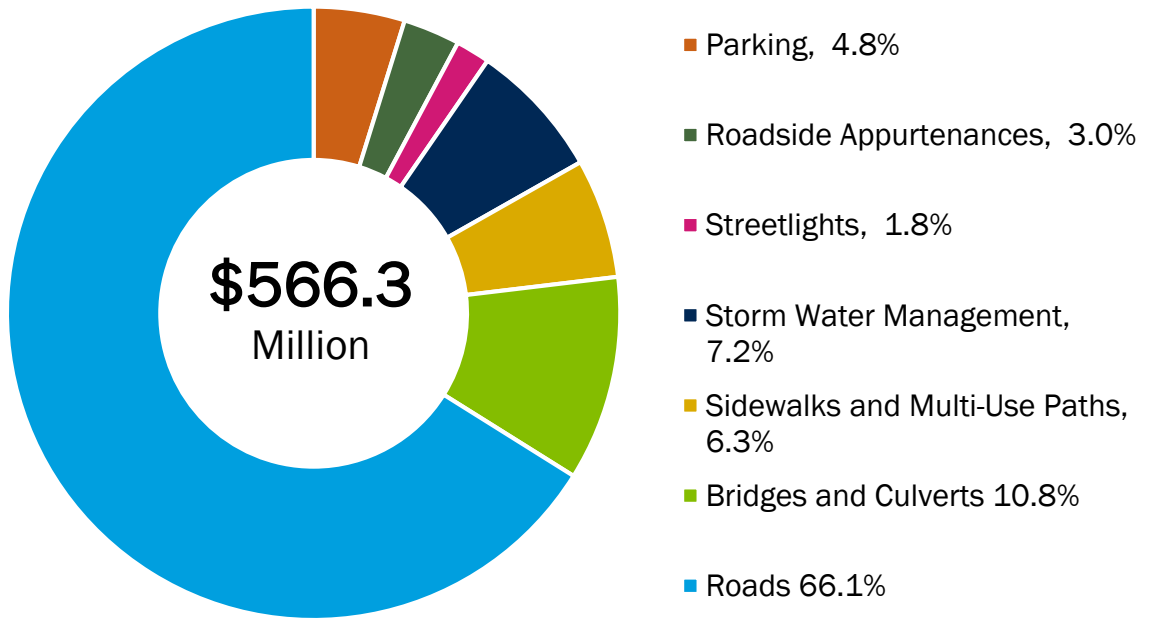
- 2019 Asset Management Plan Asset Health Grade of 'B' for the Roads Right of Way assets with replacement value of \$1.5 billion.
- The Town currently owns and maintains:
 - 1,108 lane kilometers of roads
 - 24 road bridges, 29 structural culverts & 21 pedestrian bridges
 - 526 km of sidewalks & 25 km of multi-use pathways
 - 11,121 streetlights, 12,323 traffic signs & 34 traffic signals
 - 12 km of guardrails, 96 km of fences, 60 retaining walls, 8 public parking lots
 - 57 (44 assumed) storm water ponds, 486 km of storm sewers

2021 Capital Asset Management Investment Risk Heat Map

The following graph allocates the asset management related 2021 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.



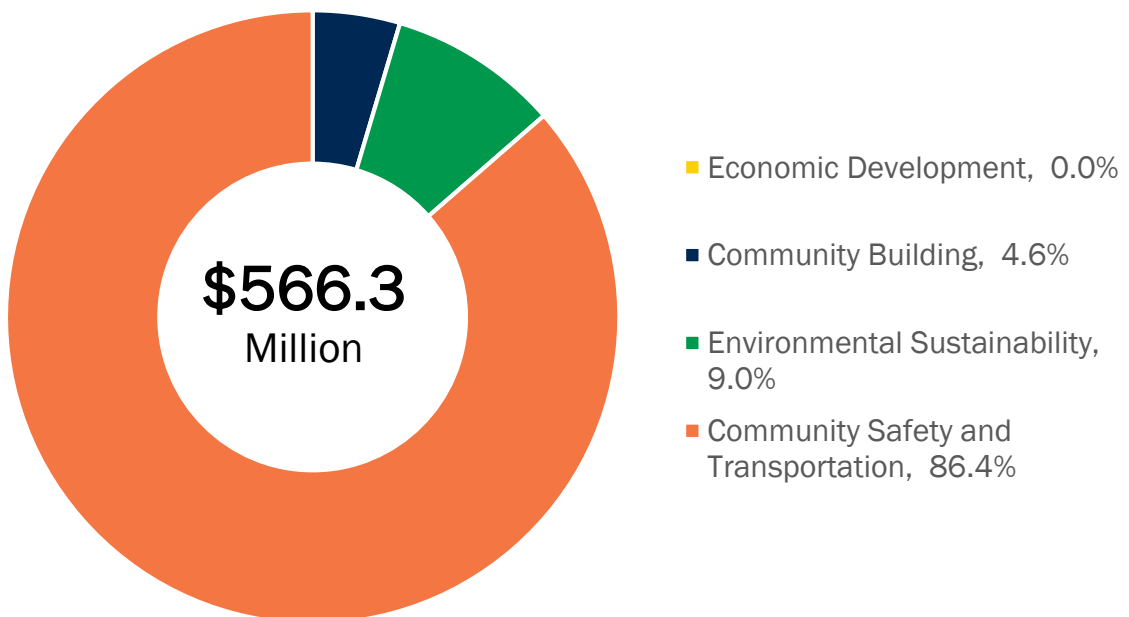
2021-2030 Capital Plan Forecast



Capital Plan Funding: 37% Tax Based Reserves, 2% Other Reserves, 45% Development Charges, 16% Long Term Debt

Capital Plan Allocation: 20% Asset Management Projects, 80% Growth Related Projects

2021-2030 Business Plan Themes



Growth Forecast Highlights (2021-2030)

- Columbus (Country Lane to east town limit) \$43.7 million (2023-2029)
- Mid Arterial Roadway (Ashburn to Anderson) \$32.6 million (2021-2024)
- Garden (Robert Attersley to Mid Arterial) \$21.5 million (2025-2026)
- Parking Structure, \$20.5 million (2025-2028)
- Mid Arterial Roadway – (Anderson to Oshawa) \$17.1 million (2030)
- New Road XI (Brooklin Development Area) \$12.5 million (2024)
- New Road XVI (Brooklin Development Area) \$12.5 million (2026)
- Mid Arterial Roadway (Cochrane to Ashburn) \$12.4 million (2029)
- Des Newman/CP Rail Grade Separation – Phase 2 \$12.0 million (2023)
- Cochrane St (Hwy 7 to Columbus) \$11.8 million (2026-2027)
- Ashburn Rd (Spencers to Winchester) \$11.7 million (2024)

2021 Total Capital Budget and Forecast – Roads and Related Assets

(\$ in Thousands)	2021	2022	2023	2024-2030	Total
40PG6013 Active Transportation Plan Program	\$235	\$150	\$452	\$4,427	\$5,264
40PG6301 Alternate Route for Highway 7/12	\$450	\$0	\$1,000	\$8,050	\$9,500
40PA6101 Bridges and Culverts Program	\$8,852	\$6,632	\$13,207	\$24,696	\$53,385
40PG6402 Brooklin Expansion - Traffic Control	\$0	\$0	\$0	\$7,650	\$7,650
40PG6012 Dundas Street Multi-Use Path	\$0	\$450	\$0	\$690	\$1,140
40PG6101 Hwy 407 / Cochrane Interchange Program	\$0	\$300	\$0	\$0	\$300
40PG6011 Mid Arterial Roadway	\$8,893	\$9,393	\$7,393	\$39,823	\$65,502
40PA6201 Multi-Use Paths and Cycling Facilities Program	\$2,806	\$937	\$3,080	\$19,691	\$26,514
35PA6301 Municipal Parking Program	\$95	\$1,093	\$758	\$24,798	\$26,744
40PG6006 Road Intersection Improvement Program	\$650	\$1,056	\$1,000	\$4,100	\$6,806
40PA6006 Road Reconstruction Program	\$500	\$1,850	\$1,750	\$51,120	\$55,220
40PG6002 Road Surface Treated to Hot Mix Conversion Program	\$0	\$0	\$0	\$4,674	\$4,674
30PM6002 Road Surface Treatment & Slurry Seal Program	\$369	\$515	\$108	\$2,234	\$3,226
40PG6005 Road Widening and Extension Program	\$3,950	\$800	\$2,300	\$105,060	\$112,110
30PA6001 Roads Maintenance Program	\$1,410	\$1,445	\$1,347	\$10,085	\$14,286
40PA6008 Rural Road Resurfacing Program	\$0	\$613	\$0	\$4,927	\$5,539
40PA6202 Sidewalk Program	\$1,039	\$1,334	\$1,297	\$15,223	\$18,893

(\$ in Thousands)	2021	2022	2023	2024-2030	Total
40PA6503 Storm Water Program	\$875	\$3,687	\$2,941	\$33,488	\$40,990
40PA6604 Street Lighting Program	\$845	\$1,677	\$995	\$6,759	\$10,275
40PA6401 Traffic Signals Program	\$245	\$1,240	\$920	\$5,035	\$7,440
40PA6104 Transportation Infrastructure Resilience Program	\$50	\$0	\$0	\$7,920	\$7,970
40PA6007 Urban Road Resurfacing Program	\$3,843	\$7,459	\$9,840	\$61,743	\$82,884
Total	\$35,107	\$40,630	\$48,386	\$442,191	\$566,313

Note: Numbers may not add due to rounding

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
30092203 Boulevards in Downtown Whitby	9,450	9,450	9,450	66,150	94,500
30206002 Catch Basin / Maintenance Hole Repair Program	236,250	157,500	131,250	918,750	1,443,750
30122501 Community Organization Signs				31,500	31,500
30196001 Crack Seal Pavement Program - Fall	53,000	53,000	53,000	371,000	530,000
30196002 Crack Seal Pavement Program - Spring	262,500	262,500	262,500	1,837,500	2,625,000
30186009 Downtown Banner Installation / Maintenance	34,000	34,000	34,000	238,000	340,000
30187401 Downtown Banner Replacement (Whitby & Brooklin)	18,000	18,000		90,000	126,000
80161103 Downtown Street Furniture & Fixtures	10,300	10,300	10,300	72,100	103,000
30154201 Fence Replacement Program	100,000	200,000	200,000	1,400,000	1,900,000
30206402 Guiderail Replacement	17,136	17,136	17,136	119,952	171,360
40206401 Guiderail Replacement		50,000	50,000	350,000	450,000
40216401 Guiderails Inventory/Inspection Program	42,000			42,000	84,000
30206401 Handrails		6,300		25,200	31,500
30156101 Misc. Signage and Pavement Markings	26,250	26,250	26,250	183,750	262,500
40216404 New Guiderails	102,000				102,000
40062301 Pavement Management Inspection/Assessment	21,000	21,000	21,000	147,000	210,000
30186008 Retaining Wall	26,250			78,750	105,000
40216048 Road Patching Program	315,000	315,000	315,000	2,205,000	3,150,000
30206003 Road Shoulders Program		107,100		428,400	535,500
30155705 Roads Surface Treatment Program	52,500	52,500	133,350	933,450	1,171,800
45112401 Roadways Sign Inventory/Inspection Program	10,500	52,500	10,500	115,500	189,000
30206001 Slurry Seal Minor Maintenance Program	52,500	52,500	52,500	367,500	525,000
30196401 Streetscape Replacements	21,000		21,000	63,000	105,000
Expenditures Total	1,409,636	1,445,036	1,347,236	10,084,50	14,286,410
Financing					

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Roads Maintenance Program **ID :** 30PA6001
Asset Category : Roads and Related Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Financing					
Asset Management Reserves	992,636	1,130,036	1,032,236	7,879,502	11,034,410
Growth Reserve Fund	15,300				15,300
Development Charges	86,700				86,700
Program Reserves	315,000	315,000	315,000	2,205,000	3,150,000
Financing Total	1,409,636	1,445,036	1,347,236	10,084,50	14,286,410

2021 - 2030 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

	2021	2022	2023	2024 - 2030	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
30286003 Coronation Rd - 407 Bridge to Columbus Rd				60,000	60,000
30286004 Coronation Rd - Highway 7 to 407 Bridge				51,000	51,000
30216001 Country Lane - 900m North of Taunton to	214,200				214,200
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
30296002 Garrard Rd - Myrtle Rd E to end of road				139,000	139,000

2021 - 2030 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					
	2021	2022	2023	2024 - 2030	Total
Expenditures					
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
30216002 Hammers Rd. - Baldwin to end	112,455				112,455
30216003 Heron Rd - Myrtle Rd to 150m South of Level Rail	42,840				42,840
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	369,495	514,500	108,150	2,233,800	3,225,945
Financing					
Asset Management Reserves	369,495	514,500	108,150	2,233,800	3,225,945
Financing Total	369,495	514,500	108,150	2,233,800	3,225,945

2021 - 2030 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 2021 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
35306301 Brooklin Parking Lot - Land Acquisition				1,050,000	1,050,000
35216302 On-Street Accessible Parking	15,000	60,000	75,000		150,000
35226304 On-Street Metres / Pay and Display (additional)		100,000			100,000
35141601 PKEN - On Street Parking Meters		30,000	30,000	210,000	270,000
40196304 Parking Inventory Inspection Program (Meters)	5,250	5,250	5,250	36,750	52,500
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 &				7,350	7,350
35286303 Parking Lot #5 - PA15-02 Crack Sealing (Green &				3,150	3,150
35236302 Parking Lot #5 - PA15-02 Reconstruction (Green &	75,000	875,000	600,000		1,550,000
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
40196303 Parking Lot Inspection Program (all lots)		15,750		31,500	47,250
35256301 Parking Structure				20,500,00	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	95,250	1,093,350	757,500	24,798,25	26,744,350
Financing					
Development Charges	2,700	28,359	13,500		44,559

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40306028 Allan St - Anderson to Stewart				840,000	840,000
40246036 Ashburn Rd - Spencers to Winchester				11,710,00	11,710,000
40306034 Ashburn Road - Columbus to Brawley				4,120,000	4,120,000
40216041 Brock St & Front St	100,000	200,000	300,000	4,760,000	5,360,000
40266020 Chestnut St - Ash to Hickory				400,000	400,000
40306037 Cochrane - Columbus to Brawley				9,390,000	9,390,000
40236038 Cochrane St - Ferguson to Bonacord				2,980,000	2,980,000
40206030 Colborne St - Brock to Green			1,000,000		1,000,000
40255901 Durham St - Winchester to Cassels				1,020,000	1,020,000
40226015 Ferguson Ave - Winchester to Vipond		1,500,000			1,500,000
40186007 Future Design - Road Reconstruction	100,000	100,000	100,000	700,000	1,000,000
40306035 Heber Down Cres - 170m south of Cassels to				1,200,000	1,200,000
40296029 Heber Down Cres - Ferguson to Garside	275,000				275,000
40306029 Meadow Rd - Harold to Rossland				1,260,000	1,260,000
40111760 Misc Road Resurfacing	25,000	50,000	50,000	350,000	475,000
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
40286026 Spencers - Ashburn to Baldwin				1,990,000	1,990,000
40236019 Water Street 2. Design			300,000		300,000
40246022 Water Street 3. Property				300,000	300,000
40256015 Water Street 4. Utilities				30,000	30,000
40226012 Water Street 5. Construction				5,390,000	5,390,000
Expenditures Total	500,000	1,850,000	1,750,000	51,120,00	55,220,000
Financing					

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Road Reconstruction Program **ID :** 40PA6006
Asset Category : Roads and Related Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Financing					
Asset Management Reserves	400,000	1,650,000	150,000	8,550,000	10,750,000
Growth Reserve Fund	15,000	30,000	240,000	4,629,000	4,914,000
Development Charges	85,000	170,000	1,360,000	26,231,00	27,846,000
Long Term Debt				11,710,00	11,710,000
Financing Total	500,000	1,850,000	1,750,000	51,120,00	55,220,000

2021 - 2030 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

	2021	2022	2023	2024 - 2030	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
40306008 Annes St - Burns St to Dunlop St				660,100	660,100
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)				431,000	431,000
40256001 Bonneta Ct - McQuay Blvd to Cul-de-sac				148,600	148,600
40226026 Boundary Rd - Crown Ct to Cul-de-sac		179,400			179,400
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
40216017 Brookdale Cres - McQuay Blvd to McQuay Blvd	234,100				234,100
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
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

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Urban Road Resurfacing Program **ID :** 40PA6007
Asset Category : Roads and Related Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
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
40216024 Chatsworth Cres - Glen Dhu Dr to Glen Dhu Dr	290,800				290,800
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 Crawforth St - Thickson Rd to Kathleen St			283,900		283,900
40226039 Crown Ct - Boundary Rd to Cul-de-sac		160,600			160,600
40216033 Cynthia Ct - William to Cul-de-sac	121,100				121,100
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 end of road (R1)				414,100	414,100
40246019 Dryden Blvd - Brock St to Jason Dr				1,355,500	1,355,500
40216047 Dryden Blvd - Fallingbrook St to Anderson St	520,000				520,000
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
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
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
40236026 Euclid St - Dundas St W to Walnut St W	365,200				365,200
40246033 Evaleigh Ct - Crawforth St to Cul-de-sac				176,900	176,900
40226036 Evergreen Dr - Canadian Oaks Dr to Hazelwood Dr		104,600			104,600
40236027 Fairmeadow Pl - Sawdon Dr to Fairmeadow Pl	520,700				520,700
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				19,064,80	19,064,800
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
40236049 Garden St - Dundas to Mary			424,700		424,700
40226034 Garden St - Manning to Dryden			1,909,700		1,909,700

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Urban Road Resurfacing Program

ID : 40PA6007

Asset Category : Roads and Related Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40216019 Garden St - Martinet to Manning		862,100			862,100
40216029 Garden St - Mary to Martinet		890,000			890,000
40276024 Garrard Rd - Rossland to Taunton				1,864,800	1,864,800
40286001 Garrard Rd - Taunton Rd to Birchpark Dr				304,200	304,200
40216035 Glenayr Gate - Anderson St to William Stephenson	267,400				267,400
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
40246026 Greenbush Pl - Forest Heights St to end				343,800	343,800
40216034 Greenview Ct - Wood Dr to Cul-de-sac	130,400				130,400
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
40216020 Intrepid Dr - William Stephenson Dr to Overlord St	499,100				499,100
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
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
40216028 Pickersgill Ct - Overlord St to Cul-de-sac	81,000				81,000
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
40121774 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
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
40301702 Twin Streams - Baycliffe to Cochrane				935,600	935,600
40216022 Upland Dr - Wood Dr to Greenview Ct	190,000				190,000
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

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Urban Road Resurfacing Program **ID :** 40PA6007
Asset Category : Roads and Related Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
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 - Thicksn 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
40216036 Wood Dr - Nichol Ave to Greenview Ct	196,600				196,600
40216016 Worfolk Pl - Ribblesdale Dr to end	371,800				371,800
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	3,843,200	7,458,700	9,839,800	61,742,60	82,884,300
Financing					
Asset Management Reserves	3,323,200	4,397,700	5,041,300	29,652,90	42,415,100
Growth Reserve Fund	468,000	2,754,900	4,318,650	28,741,55	36,283,104
Development Charges	52,000	306,100	479,850	3,193,506	4,031,456
Program Reserves				154,640	154,640
Financing Total	3,843,200	7,458,700	9,839,800	61,742,60	82,884,300

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40286031 Anderson St - Conlin Rd to St Thomas St				382,000	382,000
40266022 Anderson St - Solmar Ave to Conlin Rd				730,000	730,000
40306001 Ashburn Rd - Brawley Rd to Myrtle Rd				1,750,000	1,750,000
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
40306053 Conlin Rd - Thickson Rd to Oshawa				680,000	680,000
40246024 James St - Bagot St to Queen St				150,000	150,000
40206013 Resurfacing - Soils, Survey, Lands		52,500		210,000	262,500
40306005 South Blair St - Water St to Watson St E				791,805	791,805
40226022 Way St - Carnwith Dr W to Columbus Rd W		560,000			560,000
Expenditures Total		612,500		4,926,805	5,539,305
Financing					
Asset Management Reserves		612,500		593,000	1,205,500
Growth Reserve Fund				3,857,270	3,857,270
Development Charges				428,585	428,585
Program Reserves				47,950	47,950
Financing Total		612,500		4,926,805	5,539,305

2021 - 2030 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, culverts, retaining walls, and tunnels). 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40276110 BR A08 01 - Coultice Bridge				2,700,000	2,700,000
40206111 BR A08 02 - White Bridge	350,000	6,000,000			6,350,000
40306112 BR A08 03 - Coronation Bridge				225,000	225,000
40306113 BR A08 06 - Way Bridge				1,470,000	1,470,000
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
40230301 Brawley Road Culvert (CU_A07_02)	3,500	3,500	3,500	17,500	28,000
40206105 Bridge & Culvert Structure Design Future Work		75,000	75,000	525,000	675,000
40226101 Bridge Rehabilitation	100,000	250,000	250,000	1,750,000	2,350,000
30130201 Bridge Structural Maintenance	100,000	105,000	105,000	735,000	1,045,000
40120205 CU A07 05 - Columbus Culvert Monitoring	3,000	3,000	3,000	12,000	21,000
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				195,000	195,000
40246113 CU C09 05 - Garden St Culvert			45,000	145,000	190,000
40246111 CU C09 07 - Harold St Culvert				700,000	700,000
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
40196101 Culvert Rehabilitation		150,000	150,000	1,050,000	1,350,000

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : **Bridges and Culverts Program**

ID : **40PA6101**

Asset Category : Roads and Related Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40216105 Des Newman/CP Rail Grade Separation -	2,200,000				2,200,000
40130201 Des Newman/CP Rail Grade Separation - Phase 1	6,000,000				6,000,000
40316111 Des Newman/CP Rail Grade Separation - Phase 2			12,000,00		12,000,000
40206107 Inspection Program - Bridges and Culverts	45,000	20,000	45,000	215,000	325,000
40206019 Inspection Program - Cross Culverts				90,000	90,000
40206106 Inspection Program - Pedestrian Bridges		25,000		100,000	125,000
40216104 Inspection Program - Retaining Walls	25,000		25,000	75,000	125,000
40150205 Ped Bridge - Design Future Work	25,000		25,000	75,000	125,000
40306102 Pedestrian Bridge - Victoria at Victoria Fields				1,305,000	1,305,000
40316110 Pedestrian Tunnel - Taunton Rd at Hydro Corridor				700,000	700,000
Expenditures Total	8,851,500	6,631,500	13,206,50	24,695,50	53,385,000
Financing					
Asset Management Reserves	298,000	553,000	648,000	10,267,00	11,766,000
Growth Reserve Fund	286,300	2,800	66,800	8,369,867	8,725,767
Development Charges	2,267,200	75,700	12,491,70	6,053,306	20,887,906
Program Reserves				5,327	5,327
Long Term Debt	6,000,000	6,000,000			12,000,000
Financing Total	8,851,500	6,631,500	13,206,50	24,695,50	53,385,000

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40216503 Additional Hydraulic Assessments Bridges &	50,000				50,000
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
Expenditures Total	50,000			7,920,000	7,970,000
Financing					
Growth Reserve Fund	41,220			6,529,311	6,570,531
Development Charges	8,780			1,390,689	1,399,469
Financing Total	50,000			7,920,000	7,970,000

2021 - 2030 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

Building on the 2010 Cycling and Leisure Trails Master Plan, the Active Transportation Plan is scheduled for Council approval in early 2021.

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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40256046 Baldwin - Taunton to Sonley				450,000	450,000
40286203 Bonacord - Cochrane to Mackey		35,000		565,000	600,000
40286035 Brock - Consumers to Mary				4,850,000	4,850,000
40266045 Brock - Maple to Manning				375,000	375,000
40266046 Brock - Mary to Maple				325,000	325,000
40276203 Cochrane - Rossland to Taunton (Bike Lanes)				45,000	45,000
40246044 Colborne - Reynolds to Henry				40,000	40,000
40236206 Coronation - Taunton to Winchester (Bike Lane)			1,000,050		1,000,050
40226204 Country Lane - Rossland to Taunton (Signed Route)				10,000	10,000
35196201 Cycling Misc. Facility Improvements	110,000	110,000	110,000	770,000	1,100,000
40266208 Dryden - Brock to Thickson (Bike Lane)				50,000	50,000
40150701 Garden - Dundas to Mary	120,000		300,000		420,000
40296205 Garrard - Dundas to Birchpark (Bike Lane)				90,000	90,000
40296206 McQuay - Dundas to Rossland (Bike Lane)				55,000	55,000
40216217 Misc. Striping and Signage	26,000	17,000	10,000	92,000	145,000
40236201 RH 12 Baldwin - Sonley to Spencers				460,000	460,000
40246204 RH 12 Baldwin - Spencers Rd to Winchester				900,000	900,000
40211801 RR 12 Brock - Victoria to Consumers				2,750,000	2,750,000
40131813 RR 22 Victoria - Brock to South Blair	590,000				590,000
40206211 RR 22 Victoria - Home Depot to Oshawa	170,000				170,000
40071802 RR 22 Victoria - South Blair to Thickson	410,000				410,000
40296202 RR 25 Consumers - Brock to Garden				350,000	350,000
40306071 RR 25 Consumers - Garden to Hopkins				590,000	590,000
40306072 RR 25 Consumers - Hopkins to Thickson				385,000	385,000
40216216 RR 25 Stellar - City of Oshawa Boundary to	330,000				330,000

2021 - 2030 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					
	2021	2022	2023	2024 - 2030	Total
Expenditures					
35256201 RR 26 Thickson - Conlin to Winchester				980,000	980,000
35286203 RR 26 Thickson - Consumers to Burns				365,000	365,000
35306201 RR 26 Thickson - Glengowan to Conlin				585,000	585,000
40226044 RR 26 Thickson - Hwy 401 Structure		400,000			400,000
40256204 RR 26 Thickson - Rossland to Dryden				450,000	450,000
35296201 RR 26 Thickson - Taunton to Glengowan				375,000	375,000
40206212 RR 26 Thickson - Wentworth to Victoria	215,000				215,000
40206210 RR 3 Winchester - Durham to Anderson	600,000				600,000
35286202 RR 36 Hopkins - Burns to Nichol (Buffered Bike				32,000	32,000
35266201 RR 36 Hopkins - Consumers to Burns (Buffered				25,000	25,000
40266202 RR 36 Hopkins - New Victoria Alignment to				175,000	175,000
35286201 RR 36 Hopkins - Nichol to Dundas (Buffered Bike				7,000	7,000
40286201 RR 36 Hopkins - Victoria to Consumers (Buffered				25,000	25,000
40171806 RR 4 Taunton - Coronation Rd to Baycliffe Dr	175,000				175,000
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
40201701 Rossland - Des Newman to Brock	60,000		1,660,000		1,720,000
Expenditures Total	2,806,000	937,000	3,080,050	19,691,00	26,514,050
Financing					
Growth Reserve Fund	263,975	93,700	308,005	1,969,100	2,634,780
Development Charges	2,375,782	843,300	2,772,045	17,721,90	23,713,027
Program Reserves	166,243				166,243
Financing Total	2,806,000	937,000	3,080,050	19,691,00	26,514,050

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40216211 Ash St - Chestnut to Maple		69,825			69,825
40296203 Ash St - John to Chestnut (WS)				61,425	61,425
40216222 Brock - 149 Brock to Mary (ES)	80,000				80,000
40216210 Brock - Rossland to Palmerson (WS)	26,250				26,250
40216221 Byron St S - Dunlop S W to Colborne St (WS)	35,000				35,000
40216220 Byron St S from Colborne St 50m N (WS)	20,000				20,000
40216208 Cassels Rd E - Baldwin to 50m East	52,500				52,500
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	3,785,250	4,326,000
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	840,000	945,000
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 (BS)				540,750	540,750
40246201 RR 26 Thickson - Taunton to Winchester				1,102,500	1,102,500

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Sidewalk Program
Asset Category : Roads and Related Assets

ID : 40PA6202

Expenditures and Financing					
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	2021	2022	2023	2024 - 2030	Total
Expenditures					
40216201 RR 3 Winchester - Durham to Anderson	315,000				315,000
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
40216219 Roebuck - Baldwin to Cassels (NS)	65,000				65,000
40216207 Rossland - Garrard to Oshawa (NS)		94,500			94,500
40072301 Sidewalk Inventory/Inspection Program	10,500	10,500	10,500	73,500	105,000
40166708 Sidewalk Misc PolyLevel Repairs	15,000	15,000	15,000	142,500	187,500
40216218 Sidewalk Misc. Bay Replacement Program	420,000	420,000	420,000	2,940,000	4,200,000
40216213 Torian - Heber Down to Vipond			173,250		173,250
Expenditures Total	1,039,250	1,334,325	1,296,525	15,222,86	18,892,963
Financing					
Asset Management Reserves	485,500	330,642	1,018,275	7,073,550	8,907,967
Growth Reserve Fund	31,146	544,789	155,925	334,950	1,066,810
Development Charges	346,146	218,032	122,325	7,670,920	8,357,423
Program Reserves	176,458	240,862		143,443	560,763
Financing Total	1,039,250	1,334,325	1,296,525	15,222,86	18,892,963

2021 - 2030 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, those 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40226045 Downtown Whitby Reduced Speed Limit Review		20,000			20,000
40226401 Dundas/Garden - Traffic Signal Replacement		157,500			157,500
40177102 Future Traffic Signage and Pavement Markings	30,000	30,000	30,000	210,000	300,000
35206402 Future Traffic Signals / Traffic Control Devices	15,000	25,000	15,000	1,155,000	1,210,000
40296401 Garden Street and Bradley Drive				525,000	525,000
40216402 Intersection Modifications - Montgomery/Carnwith		275,000			275,000
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
35236401 Pedestrian Traffic Signal/PXO - Dryden/HEPC			210,000		210,000
35246401 Traffic Signal - Dryden/Waller				275,000	275,000
35206404 Traffic Signal Cabinet Wrapping Program		10,000	10,000	70,000	90,000
40072104 Traffic Signals - Replace/Upgrade/Emerg Tech	200,000	355,000	355,000	2,485,000	3,395,000
Expenditures Total	245,000	1,240,000	920,000	5,035,000	7,440,000
Financing					
Asset Management Reserves	135,000	302,500	145,000	1,015,000	1,597,500
Growth Reserve Fund		137,500			137,500
Development Charges	45,000	580,000	555,000	2,480,000	3,660,000
One-Time Reserve	65,000	220,000	220,000	1,540,000	2,045,000
Financing Total	245,000	1,240,000	920,000	5,035,000	7,440,000

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40226502 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)				636,000	636,000
40216502 Cawker Court SWQ Pond with OGS (Burns /			50,000	509,300	559,300
30177202 Channel Cleanout	31,500	31,500	31,500	210,000	304,500
40296502 Corbett Creek Plunge Pools with OGS				841,700	841,700
40206504 Creek Bank Shoring Inspection		26,250		105,000	131,250
40226503 Creek Erosion Restoration Works	50,000	250,000		1,750,000	2,050,000
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		262,500		1,050,000	1,312,500
40251704 Future Storm Sewer Replacements	26,250	262,500	26,250	1,128,750	1,443,750
40216501 Garden St Snow Storage Facility - Phase 2	100,000	215,000	1,050,000		1,365,000
40256503 Glenayr Plunge Pool with OGS (Anderson/Glenayr)				683,000	683,000
40167202 Halls Rd Culvert @ Lynde Creek				682,500	682,500
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
40122004 Lynde and Pringle Creek Stabilization	120,750	120,750	120,750	845,250	1,207,500
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
30216501 PD-36-05 (Glen Dhu Pond)		67,000			67,000

**2021 - 2030 Capital Budget and Forecast
Program Detail Sheet**

Name : Storm Water Program
Asset Category : Roads and Related Assets

ID : 40PA6503

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
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	200,000			5,000,000	5,200,000
40177301 SWM Facility Improvement Design	28,350	28,350	28,350	198,450	283,500
40177302 SWM Facility Rehabilitation Analysis	63,000	63,000	63,000	441,000	630,000
40306502 Stargell Pond with OGS (Stargell/Manning)				1,767,000	1,767,000
30196501 Storm Sewer Calcite Removal	105,000	105,000	105,000	735,000	1,050,000
40196501 Storm Sewer Inspection and Flushing	150,000	150,000	150,000	1,050,000	1,500,000
40206505 Whitby Shoreline Erosion Work				2,000,000	2,000,000
40306504 Wyndfield Pond (Garden/Wyndfield)				1,305,000	1,305,000
Expenditures Total	874,850	3,686,850	2,940,850	33,487,83	40,990,389
Financing					
Asset Management Reserves	312,750	1,047,250	782,328	7,945,333	10,087,661
Growth Reserve Fund	385,204	674,985	1,220,985	15,893,71	18,174,891
Development Charges	171,428	1,964,615	876,115	8,298,185	11,310,343
Program Reserves	5,468		61,422	1,350,604	1,417,494
Financing Total	874,850	3,686,850	2,940,850	33,487,83	40,990,389

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Street Lighting Program
Asset Category : Roads and Related Assets

ID : 40PA6604

Program Description

Generally, the costs associated with installing new streetlights are a component of a road construction/widening and is included in the total road construction cost. The projects in this section are "stand-alone" projects either to improve lighting along a section of road that will not be reconstructed in the near future or to fund the streetlight component on a Regional road construction project.

It is the Town's current practice to fund the capital construction of new streetlights on Regional roads that are a component of a Regional road widening project identified in the Town's DC Study.

Other projects listed in this category cover the end of useful life-cycle replacement of street lighting assets such as luminaires, poles, underground wiring.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40276601 Downtown Whitby Lighting Review				20,000	20,000
40206602 Major Streetlight Replacement/Relocation		100,000	100,000	700,000	900,000
40216602 RR 12 Baldwin - Taunton to Garden				1,050,000	1,050,000
40226604 RR 23 Lake Ridge - Dundas to Rossland			800,000		800,000
40216603 RR 23 Lake Ridge - Victoria to Dundas		800,000			800,000
40236601 RR 26 Thickson - Taunton to Hwy 407				918,750	918,750
40266601 RR 36 Hopkins - Consumers to Dundas				340,000	340,000
40266602 RR 36 Hopkins Overpass				450,000	450,000
40216605 RR 58 Manning - Garrard to Oshawa				250,000	250,000
30156801 Street Light Maintenance	94,500	94,500	94,500	682,500	966,000
30206601 Streetlight Pole Replacement	500,000				500,000
30225701 Streetlight Pole Replacement		682,500		2,047,500	2,730,000
40206605 Streetlighting Inventory and Inspection Program				300,000	300,000
40216606 Streetlights - Additional Dark Zone Lights	250,000				250,000
Expenditures Total	844,500	1,677,000	994,500	6,758,750	10,274,750
Financing					
Asset Management Reserves	594,500	877,000	194,500	3,750,000	5,416,000
Growth Reserve Fund	206,102	209,273	88,000	196,688	700,063
Development Charges	43,898	565,814	712,000	2,762,556	4,084,268
Program Reserves		24,913		49,506	74,419
Financing Total	844,500	1,677,000	994,500	6,758,750	10,274,750

2021 - 2030 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

	2021	2022	2023	2024 - 2030	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

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40306036 Cochrane St - Hwy 7 to Columbus				11,750,00	11,750,000
40256013 Columbus - Country Lane to East Town Limit			400,000	43,300,00	43,700,000
40216032 Desmond Newman Blvd - Taunton north	3,800,000				3,800,000
40296032 Garden - Dryden to Taunton 5. Construction				3,170,000	3,170,000
40226021 Garden - Robert Attersley to Mid Arterial 1. EA		800,000			800,000
40246021 Garden - Robert Attersley to Mid Arterial 2. Design			800,000		800,000
40256012 Garden - Robert Attersley to Mid Arterial 3. Property			1,000,000		1,000,000
40256014 Garden - Robert Attersley to Mid Arterial 4. Utilities			100,000		100,000
40266012 Garden - Robert Attersley to Mid Arterial 5.				21,480,00	21,480,000
40296023 Harbour Street 4. Design				300,000	300,000
40206026 Harbour Street Feasibility Study	150,000				150,000
40246037 New Road XI (Brooklin Development Area)				12,530,00	12,530,000
40266023 New Road XVI (Brooklin Development Area)				12,530,00	12,530,000
Expenditures Total	3,950,000	800,000	2,300,000	105,060,0	112,110,00
Financing					
Growth Reserve Fund	592,500	120,000	345,000	5,505,000	6,562,500
Development Charges	3,357,500	680,000	1,955,000	80,385,55	86,378,054
Program Reserves				169,937	169,937
One-Time Reserve				6,469,509	6,469,509
Long Term Debt				12,530,00	12,530,000
Financing Total	3,950,000	800,000	2,300,000	105,060,0	112,110,00

2021 - 2030 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 for 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40216040 Brock/Burns Turning Lanes		150,000	400,000		550,000
40175906 Carnwith Curb Extension		575,000			575,000
40295801 Civic Centre/Dryden - Roundabout				750,000	750,000
35256001 Conlin/Garrard - Roundabout				650,000	650,000
40226038 Cresser / Lake Ridge Intersection (Hwy 407		25,000			25,000
35236001 Downtown - Mini Roundabout			200,000	400,000	600,000
40186008 Future Design - Road Intersection Improvements	50,000	50,000	50,000	350,000	500,000
35186001 Garden/Burns Corridor Safety Review		206,000			206,000
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
35196402 Traffic Calming Initiatives	50,000	50,000	50,000	350,000	500,000
40216025 Winchester Road Widening (Baldwin to Garrard)	550,000				550,000
Expenditures Total	650,000	1,056,000	1,000,000	4,100,000	6,806,000
Financing					
Growth Reserve Fund	325,000	515,500	500,000	2,050,000	3,390,500
Development Charges	325,000	515,500	500,000	2,050,000	3,390,500
External Contributions		25,000			25,000
Financing Total	650,000	1,056,000	1,000,000	4,100,000	6,806,000

2021 - 2030 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, including a Health Precinct and the North Whitby Sports Complex. 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 section of roadway between Ashburn Road and Anderson Street.

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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40306054 Mid Arterial Roadway - Anderson to Oshawa 5.				17,080,00	17,080,000
40216030 Mid Arterial Roadway - Ashburn to Anderson 2.	500,000				500,000
40226020 Mid Arterial Roadway - Ashburn to Anderson 5.	8,393,000	9,393,000	7,393,000	7,393,000	32,572,000
40296054 Mid Arterial Roadway - Cochrane to Ashburn 5.				12,350,00	12,350,000
40216031 Mid Arterial Roadway - Property Acquisition Future				3,000,000	3,000,000
Expenditures Total	8,893,000	9,393,000	7,393,000	39,823,00	65,502,000
Financing					
Development Charges				32,430,00	32,930,000
Long Term Debt	8,393,000	9,393,000	7,393,000	7,393,000	32,572,000
Financing Total	8,893,000	9,393,000	7,393,000	39,823,00	65,502,000

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40276035 Dundas - Cochrane to Henry				240,000	240,000
40226041 Dundas - Des Newman to McQuay / Jeffery		450,000			450,000
40306059 Dundas - McQuay / Jeffery to Cochrane				450,000	450,000
Expenditures Total		450,000		690,000	1,140,000
Financing					
Growth Reserve Fund		45,000		69,000	114,000
Development Charges		405,000		621,000	1,026,000
Financing Total		450,000		690,000	1,140,000

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Active Transportation Plan Program

ID : 40PG6013

Asset Category : Roads and Related Assets

Program Description

Building on the 2010 Cycling and Leisure Trails Master Plan, the Active Transportation Plan is scheduled for Council approval in early 2021.

The Active Transportation Plan is a strategic document, intended to prioritize projects to ensure best value for investments in all modes of active travel including walking and cycling. Elements of the plan include infrastructure projects, outreach and societal change initiatives, operations and maintenance of the network, and initiatives to encourage sustainable travel. The Active transportation Plan shows implementation of projects to close up network gaps, continued collaborative educational programming, refined engineering and planning standards, and ongoing work with delivery partners to construct elements of a meaningful and equitable active transportation network.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40236048 Anderson - Clair to Winchester (Signed Route)			2,000		2,000
40216044 Anderson - Taunton to Solmar (Signed Route)	150,000				150,000
40216045 Annes - Dundas to Burns (Bike Lanes)	20,000				20,000
40216046 Annes - Roadway terminus to Burns (Signed Route)	2,000				2,000
40326063 Ashburn - Spencers to 70m south of Spencers				26,250	26,250
40266044 Ashburn - Winchester to Columbus (Cycle Track)				1,650,000	1,650,000
40276036 Byron - Maple to Dundas (Signed Route)				2,350	2,350
40246040 Byron - St John to Dundas (Bike Lane)				12,500	12,500
40256042 Byron - St John to Trail (signed Route)				2,700	2,700
40236044 Cachet - Carnwith to Columbus (signed Route)			2,000		2,000
40236043 Cedarbrook - Columbus to Brawley (Signed Route)			2,000		2,000
40266025 Centre - Maple to Beech (signed Route)				500	500
40256043 Centre - Rossland to Willis (signed Route)				2,700	2,700
40276037 Civic Centre - Rossland to Dryden (Bike Lane)				14,000	14,000
40246041 Colborne - Henry to Hickory (Bike Lane)				16,500	16,500
40236047 Colborne - Reynolds to Byron (MUP)			370,000		370,000
40266028 Cork - Fallingbrook to Garden (signed Route)				600	600
40226043 Coronation - Rossland to Trail North of Taunton		60,000			60,000
40306069 Coronation - Rossland to Trail North of Taunton				1,080,000	1,080,000
40236045 Crawforth - Thickson to Pringle (signed Route)			3,500		3,500
40266036 Darren - Thickson to Anderson (signed Route)				3,000	3,000
40216043 Data Collection - Radar Message Boards and	30,000	30,000	30,000	210,000	300,000
40246042 Des Newman - Taunton to Coronation (MUP)				312,000	312,000
40266042 Dundas Street Corridor Review				30,000	30,000
40266040 Dundas and Brock Street Intersection Design				20,000	20,000

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Active Transportation Plan Program **ID :** 40PG6013
Asset Category : Roads and Related Assets

Expenditures and Financing					
	2021	2022	2023	2024 - 2030	Total
Expenditures					
40256044 Dymond - Garrard to Hazelwood				1,000	1,000
40266024 Elizabeth - Marta to Ericson (signed Route)				400	400
40266032 Ericson - Elizabeth to William Stephenson (signed)				1,300	1,300
40266034 Giffard - Cochrane to Raglan (signed Route)				1,650	1,650
40236040 Golders Green - West limits to Willowbrook (signed)			300		300
40216042 Halls - Waterfront Tr to Waterfront Tr (signed Route)	3,000				3,000
40266035 Hazelwood - Manning to Dymond (signed Route)				2,500	2,500
40306068 Henry - Burn to GO (MUP)				210,000	210,000
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)				2,000	2,000
40306065 Lloyd - Garrard to Kathleen (Signed Route)				1,600	1,600
40266033 Maple - Centre to Ash (Signed Route)				1,350	1,350
40266026 Marta - Thickson to Elizabeth (Signed Route)				500	500
40236046 Mary - Brock to Euclid (Bike Lane)			10,000		10,000
40226042 Mary - Garden to Brock (Bike Lane)		30,000			30,000
40266027 Meadonwglan - Garden to Forest Heights (Signed)				500	500
40266030 Montgomery - Heber Down to Vipond (Signed)				1,000	1,000
40266038 Montgomery - Vipond to Columbus (Signed Route)				4,200	4,200
40306060 Pringle - Crawforth to 120m north of Crawforth				400	400
40256045 RR4 Taunton - Baycliffe to Coronation				230,000	230,000
40266029 Raglan - Dundas to Gifford (Signed Route)				625	625
40266031 Resolute - 337m south of Bonacord to Bonacord				1,000	1,000
40236041 Riverwood - Stonemanor to Taunton (signed Route)			1,000		1,000
40306067 Robert Attersely - Garden to Baldwin (Signed)				2,500	2,500
40306063 Springwood - Nichol to Dundas (Signed Route)				1,200	1,200
40306061 Starr - Brock to Centre (Signed Route)				650	650
40246039 Stonemanor - Forest Heights to Willowbrook				1,400	1,400
40306064 Trent - Brock to Centre (Signed Route)				1,250	1,250
40306062 Trent - Peel to Brock (Signed Route)				850	850
40266037 Twin Streams - Baycliff to Cochrane (Signed Route)				3,050	3,050
40216403 Urban Mobility Amenities (ie bike repair stands, bike	30,000	30,000	30,000	210,000	300,000
40246038 Willis - Byron to Centre (Signed Route)				350	350
40306070 Willowbrook - Forest Heights to Stone Manor				5,000	5,000
40246043 Winchester - Ashburn to Baldwin (MUP)				325,000	325,000
40236042 Woodlands - Willowbrook to Brock (signed Route)			1,000		1,000
Expenditures Total	235,000	150,000	451,800	4,427,075	5,263,875
Financing					
Growth Reserve Fund	23,500	15,000	45,180	442,707	526,387
Development Charges	211,500	135,000	406,620	3,984,368	4,737,488
Financing Total	235,000	150,000	451,800	4,427,075	5,263,875

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40206110 Hwy 407/Cochrane Interchange 1. EA Study &		300,000			300,000
Expenditures Total		300,000			300,000
Financing					
Development Charges		300,000			300,000
Financing Total		300,000			300,000

2021 - 2030 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 priority for Council. It is essential that Baldwin Street not be a provincial highway in order to support Downtown revitalization, to ensure pedestrian safety and comfort and to streamline development approvals. Following the completion of the Brooklin Transportation Master Plan and a route Feasibility Study the next step is to undertake an Environmental Assessment. This project includes the 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.

Environmental Assessment (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.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40206041 Alternate Route for Hwy 7/12 - 1. EA Mod. & Design	450,000		1,000,000	1,050,000	2,500,000
40266009 Alternate Route for Hwy 7/12 - 3. Property				1,000,000	1,000,000
40296030 Alternate Route for Hwy 7/12 - 4. Utility Relocation				1,000,000	1,000,000
40256020 Baldwin/Thickson - Intersection Improvements				5,000,000	5,000,000
Expenditures Total	450,000		1,000,000	8,050,000	9,500,000
Financing					
Development Charges	450,000		1,000,000	8,050,000	9,500,000
Financing Total	450,000		1,000,000	8,050,000	9,500,000

2021 - 2030 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.

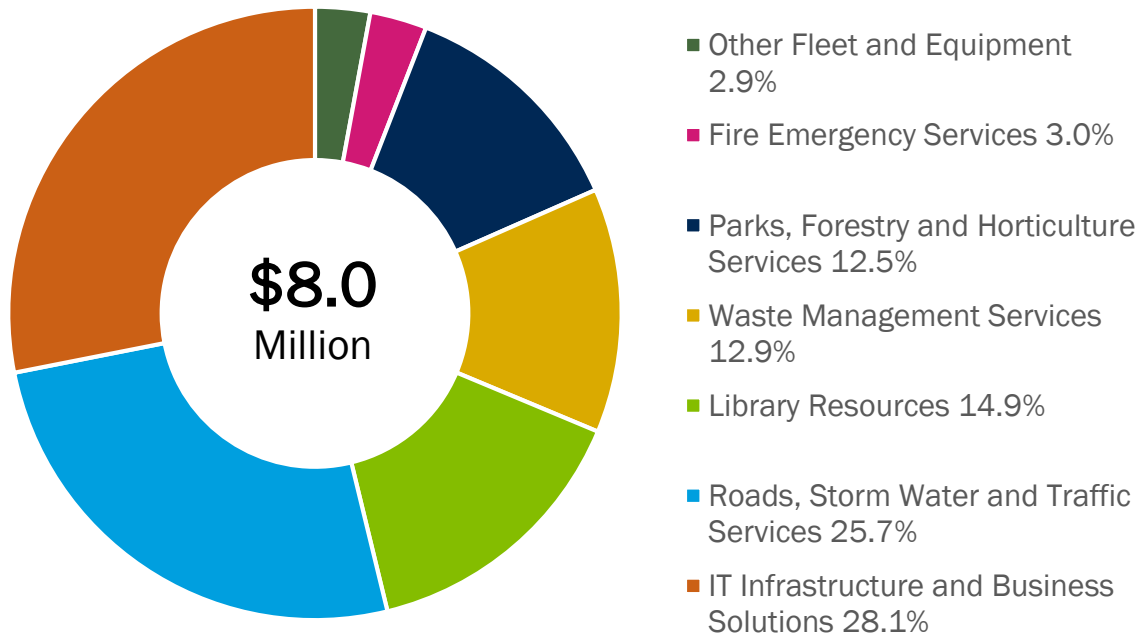
Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
40306055 Ashburn / Street D (Roundabout)				650,000	650,000
40286402 Ashburn / Vipond (Traffic Signal)				275,000	275,000
40266402 Ashburn /Carnwith (Traffic Signal)				275,000	275,000
40276404 Ashburn/ Street C (Traffic Signal)				275,000	275,000
40266401 Ashburn/Columbus (Traffic Signal)				275,000	275,000
40296402 Cochrane / Street C (Traffic Signal)				275,000	275,000
40296404 Cochrane / Vipond (Roundabout)				650,000	650,000
40276402 Cochrane/Carnwith (Traffic Signal)				275,000	275,000
40276401 Cochrane/Columbus Traffic Signal)				275,000	275,000
40266403 Cochrane/Winchester (Traffic Signal)				275,000	275,000
40276405 Columbus / Cedarbrook (Traffic Signal)				275,000	275,000
40286401 Columbus / Country Lane (Traffic Signal)				275,000	275,000
40276406 Columbus / NS Collector E. of Cedarbrook (Traffic				275,000	275,000
40276407 Columbus / NS Collector W. of Cedarbrook (Traffic				275,000	275,000
40266404 Columbus / Selkirk (Traffic Signal)				275,000	275,000
40276408 Columbus / Street B (Traffic Signal)				275,000	275,000
40306056 Country Lane / Street G (Roundabout)				650,000	650,000
40306058 Country Lane / Vipond (Roundabout)				650,000	650,000
40276403 Street A / Columbus (Traffic Signal)				275,000	275,000
40306057 Street F / Cochrane (Roundabout)				650,000	650,000
40296403 Thickson / Street C (Traffic Signal)				275,000	275,000
Expenditures Total				7,650,000	7,650,000
Financing					
Development Charges				7,650,000	7,650,000
Financing Total				7,650,000	7,650,000

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Fleet and Equipment Assets

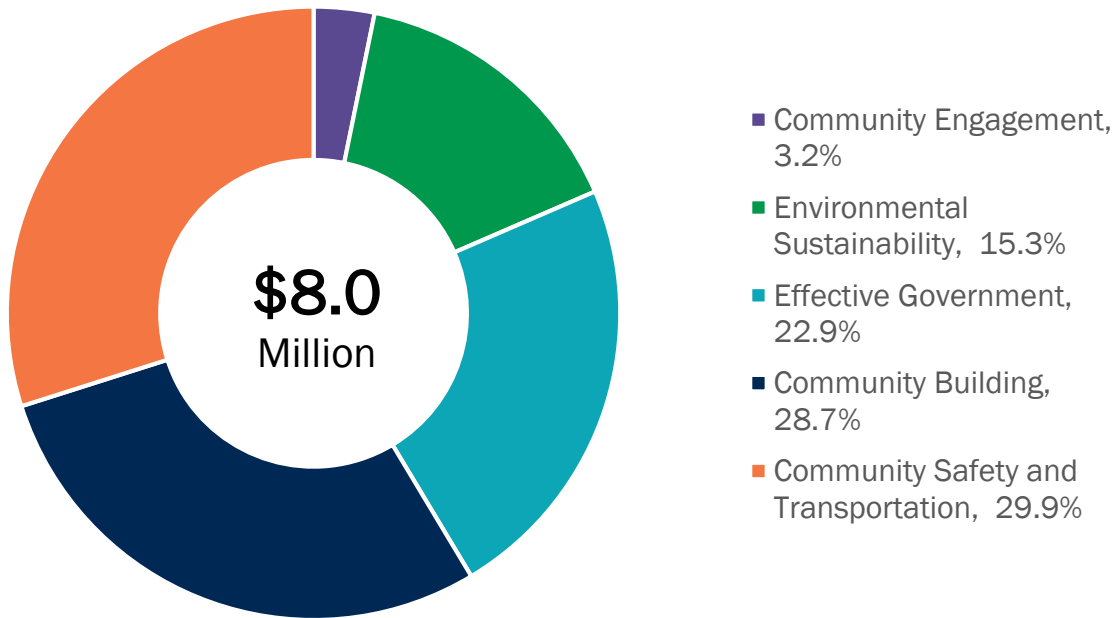
2021 Total Capital Budget Investment



Capital Budget Funding: 75% Tax Based Reserves, 20% Development Charges, 5% Other Reserves

Capital Budget Allocation: 75% Asset Management Projects and 25% Growth Related Projects.

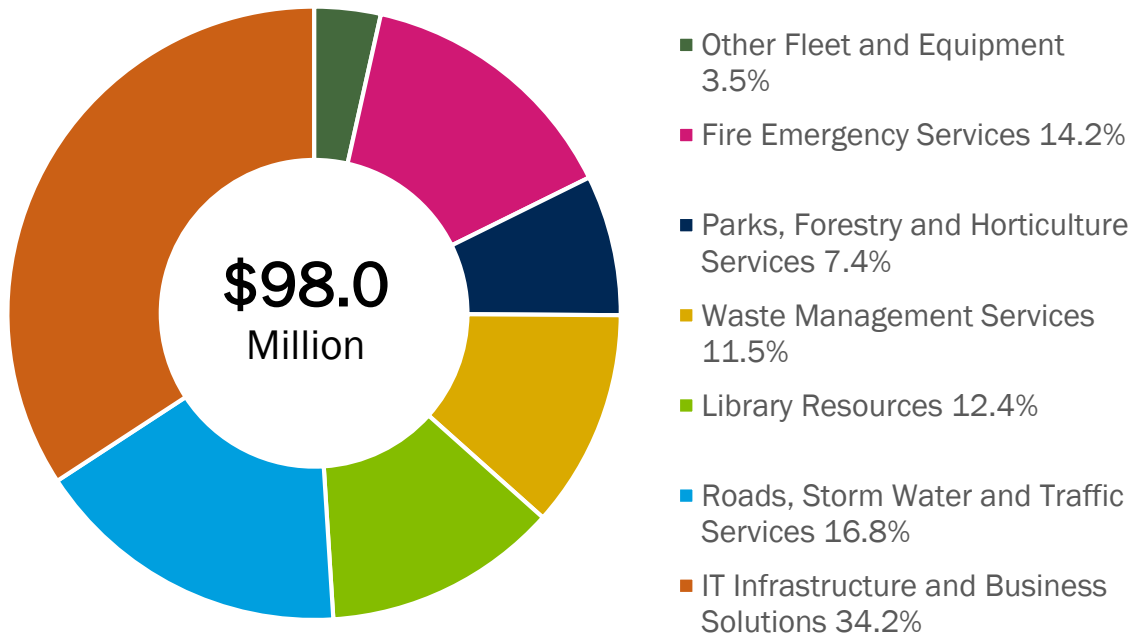
2021 Business Plan Themes



2021 Key Budget Highlights

- Road Maintenance, Storm Water Management and Traffic which includes the replacement of a street sweeper, snow plows and sidewalk plows, 1 ton dump truck, portable vacuum and an additional single axle dump truck \$2.0 million.
- Waste Management with three replacement side loaders \$1.0 million.
- Parks, Forestry and Horticulture Services, which includes large and small field mowers, chipper truck, stumper and dump truck \$1.0 million.

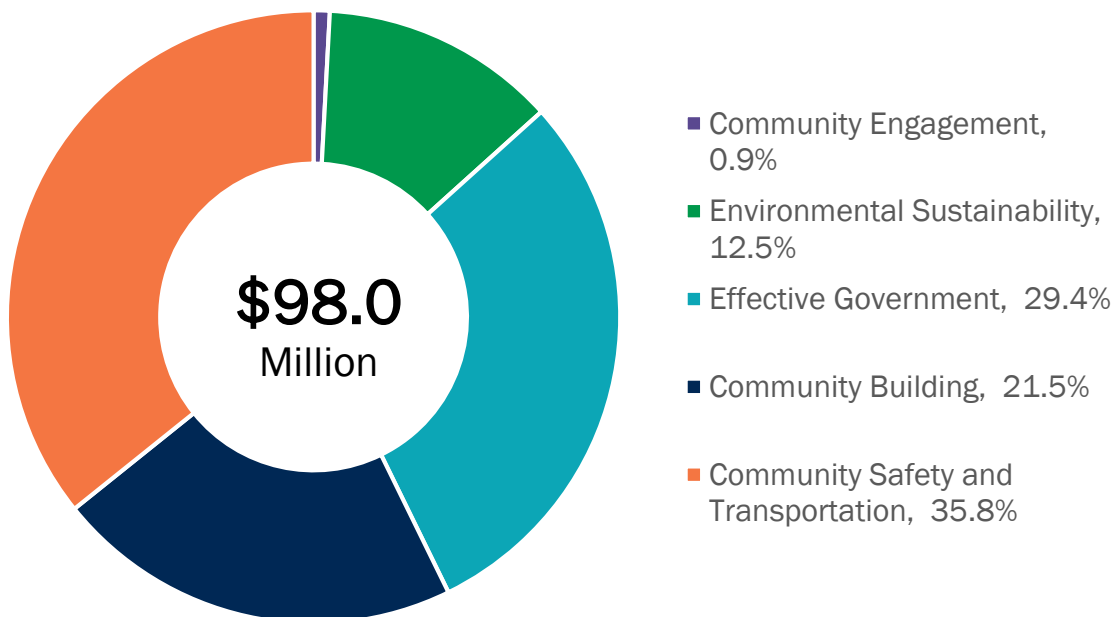
2021-2030 Capital Plan Forecast



Capital Plan Funding: 86% Tax Based Reserves, 12% Development Charges and 2% Other Reserves.

Capital Plan Allocation: 70% Asset Management Projects, 30% Growth Related Projects.

2021-2030 Business Plan Themes



Asset Management Fast Facts

- 2019 Asset Management Plan includes overall asset condition grades of 'A' for fire equipment, 'B' for the fleet, and 'C' for the municipal information system assets and library resources with a total replacement value of \$59 million.
- The Town currently owns and maintains:
 - 21 waste management trucks, 56 pieces of construction equipment & 28 trailers, 56 pieces of lawn care and forestry equipment.
 - 66 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 353,829 items & 912 pieces of equipment.
 - 150 network appliances, 200 servers, 600 workstations, 750 User accounts, 29.7 kilometers of IT infrastructure.

Growth Forecast Highlights (2021-2030)

- Enterprise Resource Planning (ERP) and Financial System \$9.3 million (2022,2029)
- Expanded IT Corporate Business Solutions \$2.7 million (2021-2030)
- Library Collection expansion \$3.1 million (2021-2030)
- Centralized Customer Service Technology \$2.1 million (2023,2029)
- Six additional Single Axle or Tandem Dump Truck \$1.7 million (2021-2029)
- Four additional Sidewalk Plows and Sanders \$0.7 million (2021-2028)
- Six additional Garbage Trucks and Garbage Packers \$2.0 million (2022-2030)
- Seven additional Parks Mowers \$0.8 million (2022-2030)

2021 Total Capital Budget and Forecast – Fleet and Equipment Assets

(\$ in Thousands)	2021	2022	2023	2024-2030	Total
30PA2003 Building Services Fleet and Equipment	\$0	\$86	\$0	\$231	\$317
10PG5601 Enterprise Resource Planning Project	\$0	\$4,120	\$0	\$5,150	\$9,270
30PA2301 Fire and Emergency Services Fleet and Equipment	\$236	\$2,045	\$1,460	\$10,187	\$13,928
10PA5601 Information Technology - Business Solutions	\$945	\$1,215	\$1,733	\$7,774	\$11,667
10PA5501 Information Technology - Infrastructure	\$1,292	\$859	\$797	\$9,680	\$12,627
54PA2001 Legal and Enforcement Services Fleet and Equipment	\$58	\$323	\$104	\$300	\$785
90PA4101 Library Collection and Information Technology	\$1,185	\$1,241	\$1,138	\$8,626	\$12,190
30PA2103 Operations Centre Fleet and Equipment	\$70	\$36	\$124	\$540	\$769
30PA2401 Parks, Forestry and Horticulture Services Fleet and Equipment	\$995	\$972	\$903	\$4,415	\$7,284
30PA2601 Recreation, Facilities and Mechanical Services Fleet and Equipment	\$98	\$35	\$799	\$529	\$1,460
30PA2101 Roads, Construction & Storm Water Services Fleet and Equipment	\$931	\$1,057	\$1,340	\$9,184	\$12,512
30PA2102 Traffic Services Fleet and Equipment	\$1,114	\$97	\$108	\$2,607	\$3,924
30PA2501 Waste Management Services Fleet and Equipment	\$1,029	\$1,029	\$2,026	\$7,229	\$11,313
Total	\$7,953	\$13,114	\$10,530	\$66,449	\$98,046

Note: Numbers may not add due to rounding

2021 - 2030 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.

There are numerous 2021 initiatives including the ongoing asset life cycle replacement for core technologies, additional security tools and services and enhancement to core networking infrastructure.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
10185501 Corporate IT Infrastructure Maintenance	782,125	574,500	676,750	7,132,000	9,165,375
10215202 IT Asset Replacement - Marina	2,400	7,200		31,200	40,800
10215203 IT Asset Replacement - Parking Department	29,000			106,600	135,600
10164613 IT Asset Replacement - Building Department	61,200			103,200	164,400
10215201 New Technology Assets	20,000	20,000	20,000	140,000	200,000
10060401 Special Project - Fibre Optic	396,882		100,000	200,000	696,882
10245401 Special Project - Fire Portable Radio Replacement				721,895	721,895
10245402 Special Project - Fleet Portable Radio Replacement				630,730	630,730
10184702 Special Project - Future Technology Impacts		257,000		514,000	771,000
74185501 Special Project - WIFI (Marina)				100,000	100,000
Expenditures Total	1,291,607	858,700	796,750	9,679,625	12,626,682
Financing					
Asset Management Reserves	1,228,007	851,500	796,750	9,445,225	12,321,482
Program Reserves	63,600	7,200		234,400	305,200
Financing Total	1,291,607	858,700	796,750	9,679,625	12,626,682

2021 - 2030 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.

In 2021 various initiatives are planned including the procurement of an ERP platform(s), as well as modernization of some key business solutions, client facing tools and the ongoing expansion of security tools.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
10185602 IT Business Solutions Existing - Corporation	235,000	505,000	435,000	2,130,000	3,305,000
10185603 IT Business Solutions New/Expanded - Corporation	290,000	120,000	220,000	2,060,500	2,690,500
10185604 Parking Software	12,500			350,000	362,500
10185601 Special Project - AVL Solution				500,000	500,000
10122403 Special Project - Asset Management System	40,000	40,000		80,000	160,000
10215603 Special Project - Building Permit Licensing Portal		150,000			150,000
10205601 Special Project - Centralized Customer Service			950,000	1,100,000	2,050,000
10215604 Special Project - Electronic Plans Review Solution		100,000			100,000
10235601 Special Project - Fleet System				725,000	725,000
10215301 Special Project - Hours of Service		10,000			10,000
10215605 Special Project - Pre-Trip Inspection		140,000			140,000
10215606 Special Project - Special Collections (Waste)	50,000				50,000
10245601 Special Project - Vehicle Routing Optimization			103,000	103,000	206,000
10215602 Special Project - Website Re-development	257,500			575,000	832,500
10194702 Special Project - Work Order Module		150,000			150,000
10132404 Special Project - eServices Modules	60,000		25,000	150,000	235,000
Expenditures Total	945,000	1,215,000	1,733,000	7,773,500	11,666,500
Financing					
Asset Management Reserves	505,000	655,000	435,000	4,280,000	5,875,000
Growth Reserve Fund	390,000	360,000	1,289,033	3,493,500	5,532,533
Development Charges	50,000		8,967		58,967
Program Reserves		200,000			200,000
Financing Total	945,000	1,215,000	1,733,000	7,773,500	11,666,500

2021 - 2030 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 2021 planned work includes the creation of a ERP business case, develop a roadmap and implementation plan, define and develop solution requirements, creation of new Chart of Accounts business rules and the release of a RFP to select an ERP solution and implementation Partner.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
10140502 Special Project - Financial System / ERP	4,120,000			5,150,000	9,270,000
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

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
30221010 CONS - 1/2 Ton Truck #3812643		46,000			46,000
30221011 CONS - 1/2 Ton Truck #3812644		46,000			46,000
30221012 CONS - 1/2 Ton Truck #3812645		46,000			46,000
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
30292008 RDSR - 1/2 Ton Pickup Truck (additional)				46,000	46,000
30202004 RDSR - 1/2 Ton Truck #3310547				46,000	46,000
30258801 RDSR - 1/2 Ton Truck #3317812				46,000	46,000
30238803 RDSR - 3/4 Ton 4WD Truck #3313658			64,500		64,500
30272105 RDSR - 4x4 Truck with Plow (additional)				64,500	64,500
30242109 RDSR - Boom Mower #3314713				268,000	268,000
30200508 RDSR - Chipper #3311550				129,000	129,000
30262006 RDSR - Extended Cab Pickup (additional)				46,000	46,000
30238802 RDSR - Extended Cab Truck #3313659			80,500		80,500
30190507 RDSR - Front End Loader #3309520				322,000	322,000
30272106 RDSR - Front End Loader #3315747				322,000	322,000
30250401 RDSR - Front End Loader (additional)				322,000	322,000
30272104 RDSR - Gradall #3308459				386,000	386,000
30252102 RDSR - Hook Lift with 3 bodies (additional)				183,000	183,000
30200509 RDSR - Patcher Trailer #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
30160904 RDSR - Single Axle Dump Truck (additional)	268,000				268,000

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Roads, Construction & Storm Water Services **ID :** 30PA2101
Asset Category : Fleet and Equipment Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
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
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
30252107 RDSR - Trailer Mount Arrow Board #3010551				11,000	11,000
30252108 RDSR - Trailer Mount Arrow Board #3010552				11,000	11,000
30160401 RDSR - Vibratory Roller (additional)		50,000			50,000
30180504 RDSR - Wobble Wheel Compactor #3387139				61,200	61,200
30211007 RDSU - 1 Ton Dump Truck #3411630	100,000				100,000
30282102 RDSU - 1 Ton Dump Truck #3419931				80,500	80,500
30212101 RDSU - 1 Ton Truck with Dump (additional)		80,500			80,500
30252103 RDSU - 1 Ton Truck with Dump (additional)				80,500	80,500
30212102 RDSU - 1/2 Ton Pickup Truck (additional)		46,000			46,000
30258802 RDSU - 1/2 Ton Truck #3417813				46,000	46,000
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
30170902 RDSU - 4x4 Truck with Plow (additional)	64,500				64,500
30288701 RDSU - 4x4 Truck with Plow (additional)				64,500	64,500
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
30302201 RDSU - Heavy Float Tandem Trailer #3316805				16,100	16,100
30222104 RDSU - Hook Lift with 3 bodies (additional)		183,000			183,000
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
30272101 RDSU - Single Axle Dump Truck with Plow/Wing				268,000	268,000
30130908 RDSU - Single Axle Dump Truck		268,000			268,000
30242702 RDSU - Single Axle Dump Truck				262,500	262,500
30150507 RDSU - Skid Steer Loader #3494117				129,000	129,000
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
30212103 RDSU - Street Sweeper	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

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Roads, Construction & Storm Water Services **ID :** 30PA2101
Asset Category : Fleet and Equipment Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	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
30161802 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
30222103 STRM - Crane Truck 5 Ton (additional)		139,500			139,500
30202901 STRM - Sewer Camera System (additional)	12,900				12,900
30150401 STRM - Trailer with Water Pump (additional)	10,200				10,200
30212201 STRM - Trailer with Water Pump (additional)	16,100				16,100
30292201 STRM - Trailer with Water Pump (additional)				16,100	16,100
30302202 STRM - Trailer with Water Pump (additional)				16,100	16,100
30212104 STRM - Utility Truck with Lift/Winch/Racking	96,500				96,500
Expenditures Total	930,800	1,056,700	1,340,100	9,183,900	12,511,500
Financing					
Asset Management Reserves	109,100	147,100	1,082,100	5,991,600	7,329,900
Growth Reserve Fund				2,151,300	2,151,300
Development Charges	821,700	909,600	258,000	1,041,000	3,030,300
Financing Total	930,800	1,056,700	1,340,100	9,183,900	12,511,500

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
30282006 TRAF - 1 Ton Truck #3019912				80,500	80,500
30248802 TRAF - 1/2 Ton Truck #3014696				46,000	46,000
30282007 TRAF - 1/2 Ton Truck #3019906				46,000	46,000
30302103 TRAF - 2 Ton Crane Truck (additional)				129,000	129,000
30228803 TRAF - 2 Ton Truck with Crane #3014712		96,500			96,500
30248805 TRAF - 3/4 Ton Truck #3014710				64,500	64,500
30201005 TRAF - Dump Truck with Crane #3010532				129,000	129,000
30202002 TRAF - Extended Cab Pickup Truck (additional)	45,500				45,500
40161806 TRAF - Portable Radar Message Boards	6,600				6,600
30212901 TRAF - Portable Traffic Signs (additional)	49,500				49,500
30212902 TRAF - Portable Traffic Signs (additional)	10,200				10,200
30251402 TRAF - Portable Traffic Signs (additional)				11,000	11,000
30262901 TRAF - Portable Traffic Signs (additional)				49,500	49,500
30210506 TRAF - Portable Vacuum #3010531	129,000				129,000
30221802 TRAF - Sidewalk Plow #3011611	64,500			64,500	129,000
30221803 TRAF - Sidewalk Plow #3011612	64,500			64,500	129,000
30222701 TRAF - Sidewalk Plow #3011613	64,500			64,500	129,000
30221402 TRAF - Sidewalk Plow #3012650	64,500			64,500	129,000
30221403 TRAF - Sidewalk Plow #3012651	64,500			64,500	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
30221401 TRAF - Sidewalk Plow and Sander #3012652	64,500				64,500

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Traffic Services Fleet and Equipment **ID :** 30PA2102
Asset Category : Fleet and Equipment Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
30212701 TRAF - Sidewalk Plow and Sander (additional)	174,000				174,000
30252701 TRAF - Sidewalk Plow and Sander (additional)				182,500	182,500
30281403 TRAF - Sidewalk Plow and Sander (additional)				182,500	182,500
30281404 TRAF - Sidewalk Plow and Sander (additional)				182,500	182,500
30302403 TRAF - Trackless Side and Rear Mower (additional)				64,500	64,500
30282701 TRAF - Trackless Sidewalk Plow #3019910				204,000	204,000
30211401 TRAF - Trackless Snow Plow #3011568	204,000				204,000
30232201 TRAF - Trailer Mount Arrow Board #3008463			11,000		11,000
30211001 TRAF - Truck - Van Body #3011546	108,000				108,000
30238804 TRAF - Utility Truck #3014717			96,500		96,500
Expenditures Total	1,113,800	96,500	107,500	2,606,500	3,924,300
Financing					
Asset Management Reserves	828,000	96,500	107,500	1,805,000	2,837,000
Growth Reserve Fund				619,000	619,000
Development Charges	285,800			182,500	468,300
Financing Total	1,113,800	96,500	107,500	2,606,500	3,924,300

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Operations Centre Fleet and Equipment **ID :** 30PA2103
Asset Category : Fleet and Equipment Assets

Program Description

Operations Centre Fleet and Equipment provide equipment necessary to perform repairs on vehicle and equipment such as above and in ground hoists and provides support vehicles for various departments (foreperson)

The capital projects listed in this category signify end of useful life-cycle replacements for various types of equipment and vehicles used through the town 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
30171802 FLEE - Fleet Shop Equipment	27,000	27,000	27,000	189,000	270,000
30232901 FLEE - Fuel Monitoring System #3293258	43,000				43,000
30238801 FLEE - Utility Truck #3213678			96,500		96,500
30248801 OPER - 1/2 Ton Truck #3514702				46,000	46,000
30282003 OPER - 1/2 Ton Truck #3519907				46,000	46,000
30282004 OPER - 1/2 Ton Truck #3519909				46,000	46,000
30292007 OPER - 1/2 Ton Truck #TBD (prev #3509521)				46,000	46,000
30302002 OPER - 1/2 Ton Truck #TBD (prev #3510548)				46,000	46,000
30221804 OPER - Custodial Equipment		9,000			9,000
30248001 OPER - Floor Scrubber #3514705				21,500	21,500
30302901 OPER - Fuel Pump #3217885				16,100	16,100
30302902 OPER - Fuel Pump #3217886				16,100	16,100
30302903 OPER - Fuel Pump #3217887				16,100	16,100
30262002 OPER - Hybrid Vehicle #3518848				51,000	51,000
Expenditures Total	70,000	36,000	123,500	539,800	769,300
Financing					
Asset Management Reserves	70,000	36,000	123,500	539,800	769,300
Financing Total	70,000	36,000	123,500	539,800	769,300

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
30222105 FORE - 1 Ton Truck (additional)		80,500			80,500
30212002 FORE - 1/2 Ton Truck #7111557	46,000				46,000
30248804 FORE - 4x4 Truck with Plow #7114532				64,500	64,500
30262405 FORE - 4x4 Truck with Plow #7116769				64,500	64,500
30262401 FORE - Bucket Truck #7116795				161,000	161,000
30212406 FORE - Chipper #7113691	129,000				129,000
30242404 FORE - Chipper #7116780				129,000	129,000
30242105 FORE - Chipper (additional)				129,000	129,000
30211002 FORE - Chipper Truck #7112596 & bucket	180,000				180,000
30272102 FORE - Chipper Truck #TBD (prev #7109467)				158,500	158,500
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
30210511 FORE - Stumper #7106378	113,000				113,000
30200506 FORE - Water Trailer #7110544				16,100	16,100
30242403 HORT - 1/2 Ton 4x4 Truck #7614726				46,000	46,000
30272103 HORT - 2 Ton Dump Plow/Slide in Sander				96,500	96,500
30212402 HORT - 2 Ton Dump Truck (additional)	96,500				96,500
30278801 HORT - 2 Ton Dump Truck (additional)				96,500	96,500
30222106 HORT - 2 Ton Truck with Dump #7612608		96,500			96,500
30222107 HORT - 2 Ton Truck with Dump #7612609		96,500			96,500
30232405 HORT - 2 Ton Truck with Dump #7613672			96,500		96,500
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
30212106 HORT - 3/4 Ton Truck with Plow #7611565	64,500				64,500

2021 - 2030 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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	2021	2022	2023	2024 - 2030	Total
Expenditures					
30201007 HORT - Crew Cab Dump Truck #7610524				96,500	96,500
30212409 HORT - Material Handler/Leaf Shredder	10,000				10,000
30222401 HORT - Radial Arc Sprayer #7601278		17,500		17,500	35,000
30212408 HORT - Sportsfield Mower #7614722	161,000				161,000
30202401 HORT - Sportsfield Mower (additional)		161,000			161,000
30242201 HORT - Trailer #7697191				11,000	11,000
30251802 HORT - Walk Behind Mower #7606389				6,500	6,500
30200507 HORT - Water Trailer #7606391				16,100	16,100
30200504 HORT - Water Trailer #7610542				16,100	16,100
30200505 HORT - Water Trailer #7610543				16,100	16,100
30090511 PARK - Small Equipment	21,000	21,000	21,000	176,000	239,000
30248808 PKSG - 1/2 Ton 4X4 Truck #7314725				46,000	46,000
30212003 PKSG - 1/2 Ton Truck #7311558	46,000				46,000
30222201 PKSG - 20' Grass Trailer #7307441		16,100			16,100
30262406 PKSG - 4x4 Truck with Plow #7316767				64,500	64,500
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
30200406 PKSG - Front Mount Mower (additional)		32,500			32,500
30271801 PKSG - Front Mount Mower (additional)				32,500	32,500
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
30212403 PKSG - Toro Walk Behind Mower #7315751	6,500				6,500
30212404 PKSG - Toro Walk Behind Mower #7315752	6,500				6,500
30212405 PKSG - Toro Walk Behind Mower #7315753	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
30212407 PKSG - Wide Cut Mower #7314534	108,000				108,000
30232401 PKSG - Wide Cut Mower #7316798			108,000		108,000
30242401 PKSG - Wide Cut Mower #7318892				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
30282401 PKSG - Wide Cut Mower 16' #7320940				161,000	161,000
30212401 PKSG - Wide Front Mount Mower (additional)			161,000		161,000
30252001 PKSM - 1/2 Ton Truck (additional)				46,000	46,000
30292006 PKSM - 1/2 Ton Truck (additional)				46,000	46,000
30282101 PKSM - 2 Ton Dump Truck with Crane #7020936				129,000	129,000

2021 - 2030 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					
	2021	2022	2023	2024 - 2030	Total
Expenditures					
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
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)				22,000	22,000
30242108 PKSM - Sand Cleaner #7014535				32,500	32,500
30252402 PKSM - Shoulder Box (additional)				102,000	102,000
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	994,500	972,300	903,000	4,414,500	7,284,300
Financing					
Asset Management Reserves	888,000	263,700	742,000	2,995,900	4,889,600
Development Charges	106,500	708,600	161,000	1,418,600	2,394,700
Financing Total	994,500	972,300	903,000	4,414,500	7,284,300

2021 - 2030 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

	2021	2022	2023	2024 - 2030	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)				279,000	279,000
30308601 Garbage Packer - Yard Waste Side Loader				343,000	343,000
30171001 WAST - 1 Ton Truck #3109473				65,000	65,000
30258803 WAST - 1/2 Ton Truck #3117811				46,000	46,000
30302501 WAST - Garbage Packer - Rear Loader (additional)				311,000	311,000
30272501 WAST - Hook Lift Truck #3118850				193,000	193,000
30282103 WAST - Hook Lift				193,000	193,000
30232506 WAST - Rear Loader #3118875			311,000	311,000	622,000
30212502 WAST - Side Loader #3116770	343,000			343,000	686,000
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
30242503 WAST - Side Loader #TBD formerly 3114719				343,000	343,000
30212504 WAST - Two Stream Side Loader #3116771	343,000			343,000	686,000
30212503 WAST - Two Stream Side Loader #3116772	343,000			343,000	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
30242504 WAST - Two Stream Side Loader #TBD formerly				343,000	343,000
Expenditures Total	1,029,000	1,029,000	2,026,000	7,229,000	11,313,000

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : **Waste Management Services Fleet and** **ID :** **30PA2501**
Asset Category : Fleet and Equipment Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Financing					
Asset Management Reserves	1,029,000	1,029,000	2,026,000	5,074,000	9,158,000
Growth Reserve Fund				281,752	281,752
Development Charges				1,873,248	1,873,248
Financing Total	1,029,000	1,029,000	2,026,000	7,229,000	11,313,000

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71232601 AREN - Ice Resurfacer #7418852			107,100		107,100
71232602 AREN - Ice Resurfacer #7418853			107,100		107,100
71232603 AREN - Ice Resurfacer #7418854			107,100		107,100
71232604 AREN - Ice Resurfacer #7418855			107,100		107,100
71232605 AREN - Ice Resurfacer #7418856			107,100		107,100
72151701 CRC - Equipment	32,000	32,000	32,000	224,000	320,000
71238801 FACI - 1/2 Ton Truck #7413653			46,000		46,000
71248801 FACI - 1/2 Ton Truck #7414703				46,000	46,000
71212601 IPSC - 3 Ice Edgers	15,750			15,750	31,500
71212602 IPSC - Hockey & Lacrosse Nets	7,875			7,875	15,750
71242601 IPSC - Ride-on Floor Scrubber				26,250	26,250
71212603 MCK - Hockey / Lacrosse Nets & Frames	5,250			5,250	10,500
71212604 MCK - Ride-on Floor Scrubber	26,250			26,250	52,500
71238803 MECH - Van #7513648			54,000		54,000
71238802 MECH - Van #7513649			54,000		54,000
30272003 MECH - Van #7517846				54,000	54,000
30272004 MECH - Van #7517847				54,000	54,000
74211101 PWM - Travel Lift Cables	8,400			8,400	16,800
74241801 PWM - Work Boat				21,000	21,000
74212201 PWM - Y20 Trailer			74,460		74,460
72151702 REC - Program Equipment	2,625	2,625	2,625	18,825	26,700
71288001 WSAC - Program Equipment				21,000	21,000
Expenditures Total	98,150	34,625	798,585	528,600	1,459,960
Financing					
Asset Management Reserves	89,750	34,625	188,625	499,200	812,200

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Recreation, Facilities and Mechanical Services **ID :** 30PA2601
Asset Category : Fleet and Equipment Assets

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Financing					
Program Reserves	8,400		609,960	29,400	647,760
Financing Total	98,150	34,625	798,585	528,600	1,459,960

2021 - 2030 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
30212004 BYLW - 1/2 Ton Truck #3712597		46,000			46,000
30212005 BYLW - 1/2 Ton Truck #3712598		46,000			46,000
30212006 BYLW - 1/2 Ton Truck #3712599		46,000			46,000
30212007 BYLW - 1/2 Ton Truck #3712600		46,000			46,000
54212901 BYLW - Ballistic Vests (additional)	1,800		3,600	1,800	7,200
54202901 BYLW - Ballistic Vests (replacement)	1,800	1,800	1,800	45,000	50,400
54232901 BYLW - Two Bicycles (replacement)			2,100	2,100	4,200
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
35181801 PKEN - Ballistic Vests				14,400	14,400
30262003 PKEN - Hybrid Vehicle #3618849				51,000	51,000
30262005 PKEN - Vehicle #3616804				42,000	42,000
54218001 Parking Ballistic Vest (Additional)	3,600		1,800	1,800	7,200
54212002 Parking Vehicle & Equipment (additional)	51,000				51,000
54262001 Parking Vehicle & Equipment (additional)				51,000	51,000
30222003 WAS - 1/2 Ton Truck #1012109		46,000			46,000
30222002 WAS - Van #1012110		46,000			46,000
30262004 WAS - Van #1016791				46,000	46,000
54232001 WAS - Van with Equipment (additional)			50,000		50,000
Expenditures Total	58,200	322,800	104,300	300,100	785,400
Financing					
Asset Management Reserves	1,800	277,800	3,900	200,500	484,000
Development Charges	56,400	45,000	100,400	99,600	301,400
Financing Total	58,200	322,800	104,300	300,100	785,400

2021 - 2030 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, 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, 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

	2021	2022	2023	2024 - 2030	Total
Expenditures					
90194603 Computing Devices - Brooklin				40,788	40,788
90195301 Computing Devices - Central			21,115	147,187	168,302
90195302 Computing Devices - Rossland			4,120	17,098	21,218
90245301 Digital Signage TV - Brooklin				4,120	4,120
90215305 Digital Signage TV - Central		8,240		8,240	16,480
90245302 Digital Signage TV - Rossland				4,120	4,120
90235101 Domain Controller			10,200	10,200	20,400
90215101 Horizon & Horizon Info Portal Servers	27,810			27,810	55,620
90204001 Library Collection Expansion	255,000	255,000	255,000	2,285,000	3,050,000
90141801 Library Collection Material Replacement	835,000	835,000	835,000	5,845,000	8,350,000
90195501 Library Security Appliance Upgrade (Firewall)		8,446		16,892	25,338
90235102 Mail Server - Webserver/Digital Signage/Intranet			5,100	5,100	10,200
90215306 Meeting Room TV - Brooklin			4,120		4,120
90265301 Meeting Room TVs - Central				32,960	32,960
90245501 Network Switch Replacement - Brooklin				9,682	9,682
90215501 Network Switch Replacement - Central	10,609			19,364	29,973
90245502 Network Switch Replacement - Rossland				3,812	3,812
90205601 Network Switches License (5-year) - Central			2,060	5,562	7,622
90235601 Network Switches License (5-year) - Rossland			412	412	824
90235602 Network Switches Licenses (5-year) - Brooklin			834	834	1,668
90245201 OPAC Public Catalogue Computers - Brooklin				6,489	6,489
90225201 OPAC Public Catalogue Computers - Central		29,664		17,000	46,664
90245202 OPAC Public Catalogue Computers - Rossland				1,854	1,854
90204101 Pilot Project - Book Lending Machine		65,000			65,000
90205301 Print/Scan Devices	8,240	20,600		29,615	58,455

2021 - 2030 Capital Budget and Forecast
Program Detail Sheet

Name : Library Collection and Information Technology **ID :** 90PA4101
Asset Category : Fleet and Equipment Assets

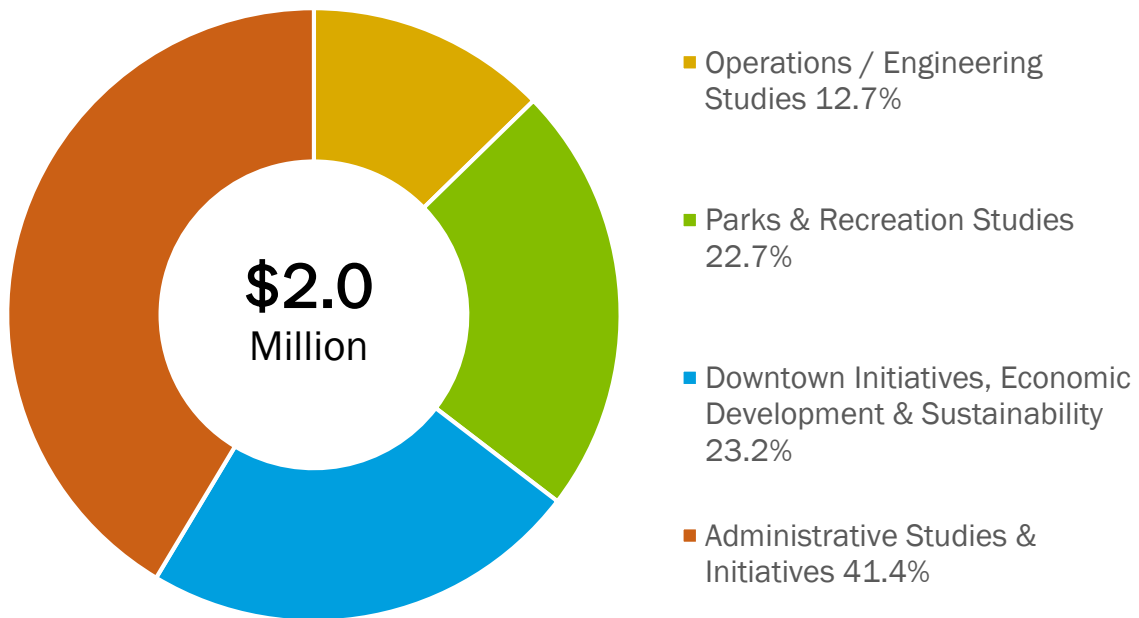
Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
90215303 Program/Outreach/EduGame iPads - Brooklin		4,635		9,270	13,905
90215302 Program/Outreach/EduGame iPads - Central		7,931		15,862	23,793
90215304 Program/Outreach/EduGame iPads - Rossland		2,781		5,562	8,343
90255501 RFID Security Gates - Central				16,480	16,480
71214101 Security System Upgrades	35,000				35,000
90215102 Telephone Messaging Server (ARNIE)	6,489			6,489	12,978
90215601 WebReporter	7,107			7,107	14,214
90205502 Wi-Fi Access Points - Brooklin				2,472	2,472
90205501 Wi-Fi Access Points - Central				18,540	18,540
90205503 Wi-Fi Access Points - Rossland				1,236	1,236
90225101 Windows Server		3,605		3,605	7,210
Expenditures Total	1,185,255	1,240,902	1,137,961	8,625,762	12,189,880
Financing					
Asset Management Reserves	630,255	920,902	882,961	6,340,762	8,774,880
Development Charges	255,000	320,000	255,000	2,285,000	3,115,000
Program Reserves	300,000				300,000
Financing Total	1,185,255	1,240,902	1,137,961	8,625,762	12,189,880

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Studies, Strategic Initiatives and Community Enhancements

2021 Total Capital Budget Investment



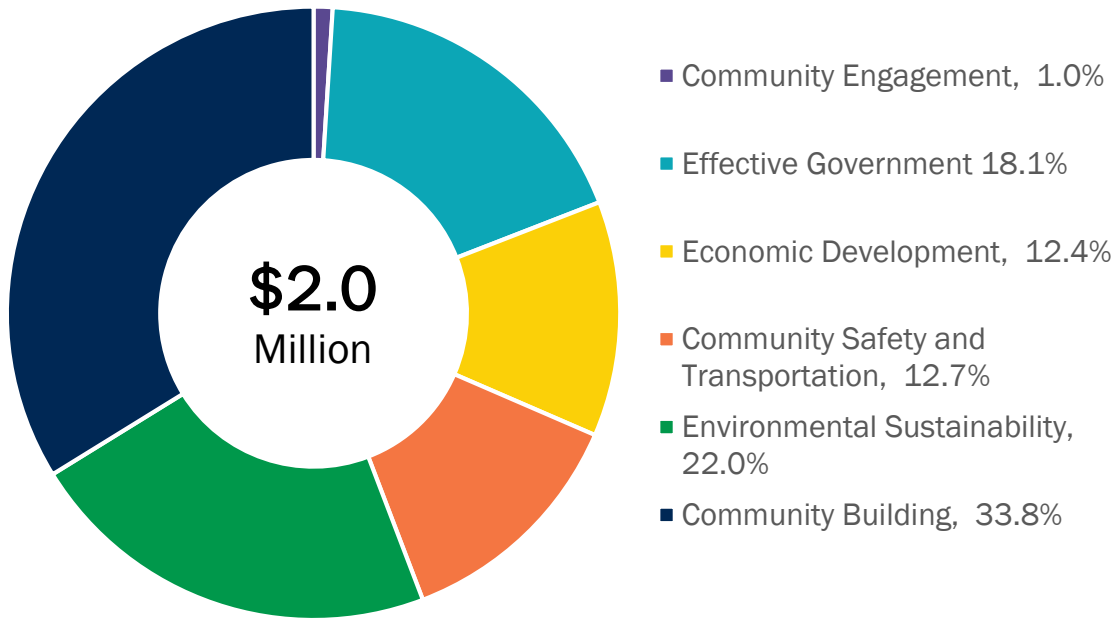
Capital Budget Funding: 8% Other Reserves, 36% Development Charges and 56% Tax Based Reserves

Capital Budget Allocation: 44% Growth Related Projects, 53% Strategic Initiatives / Community Enhancements, 3% Asset Management

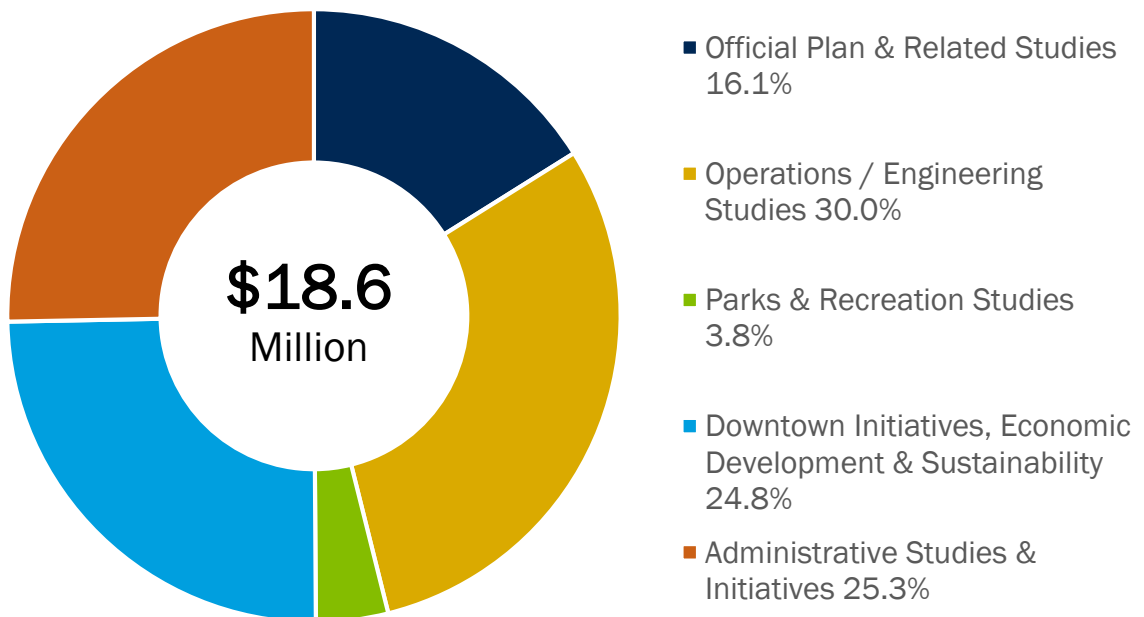
2021 Key Budget Highlights

- \$445 thousand towards the Sustainability Program.
- \$224 thousand for ongoing contribution commitments to Durham College and Grandview.
- \$458 thousand for Parks Studies including the Cullen Master Plan, Culture Parks Recreation Open Space (CPROS) Plan Update and Parks Cash in Lieu of Parkland Dedication Study
- \$130 thousand for a Diversity and Inclusion Current State Assessment Study

2021 Business Plan Themes



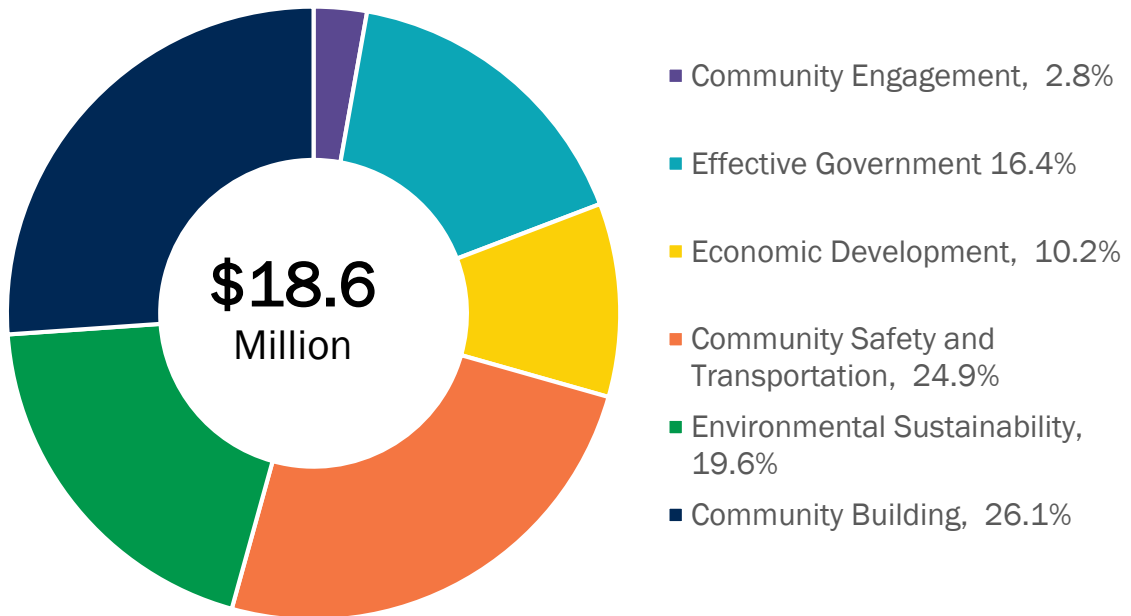
2021-2030 Capital Plan Forecast



Capital Plan Funding: 51% Development Charges, 10% Other Reserves, 39% Tax Based Reserves

Capital Plan Allocation: 67% Growth Related Projects, 31% Strategic Initiatives / Community Enhancements, 2% Asset Management

2021-2030 Business Plan Themes



Growth Forecast Highlights (2021-2030)

- Various capital related projects the Town needs to undertake in order to effectively plan for the future. As outlined in the 2016 Development Charge Background Study this includes the official plan review, engineering studies and other corporate studies.
- \$2.7 million for the Sustainability Program
- \$1.5 million for the Downtown Improvement Program

2021 – 2030 Capital Plan Forecast

Summary by Parent Project

Project (\$ in Thousands)	2021	2022	2023	2024 - 2030	Total
Administrative Studies and Initiatives	\$829	\$663	\$541	\$1,323	\$3,355
Corporate Communications and Events Program	\$21	\$72	\$21	\$350	\$464
Downtown Improvement Program	\$0	\$175	\$575	\$725	\$1,475
Downtown Related Studies	\$0	\$103	\$52	\$103	\$258
Financial Services Studies and Initiatives	\$10	\$57	\$270	\$686	\$1,024
Parks, Parks Maintenance and Recreation Studies	\$458	\$175	\$0	\$155	\$787
Planning and Development Studies	\$0	\$52	\$264	\$2,672	\$2,987
Roads, Roads Related and Storm Water Studies	\$232	\$626	\$464	\$2,200	\$3,521
Sustainability Program	\$445	\$200	\$190	\$1,895	\$2,730
Transportation Master Plan and Related Studies	\$25	\$773	\$359	\$798	\$1,955
Total	\$2,019	\$2,895	\$2,734	\$10,906	\$18,555

Administrative Studies and Initiatives

Project	2021	2022	2023	2024-2030	Total
Contribution to Durham College (50197008)	\$200,000	\$200,000	\$200,000	\$0	\$600,000
Contribution to Grandview (50187501)	\$24,000	\$24,000	\$0	\$0	\$48,000
DAAP Review (83217001)	\$0	\$78,000	\$0	\$156,000	\$234,000
Digital Strategy (10247001)	\$61,800	\$0	\$0	\$150,000	\$211,800
Diversity and Inclusion Current State Assessment Study (50217002)	\$130,000	\$0	\$0	\$0	\$130,000
Economic Development Strategy Update (55207501)	\$0	\$0	\$0	\$100,000	\$100,000
Fire Master Plan (20267001)	\$0	\$0	\$0	\$128,750	\$128,750
Future Prov. / Fed Mandated Asset Management Analysis, Expansion, Updates (13177502)	\$60,000	\$60,000	\$60,000	\$120,000	\$300,000
GIS Master Plan (10227001)	\$0	\$0	\$50,000	\$0	\$50,000
HR Related Studies (50237001)	\$0	\$0	\$77,250	\$77,250	\$154,500
Hospital RFP Process (55217001)	\$250,000	\$0	\$0	\$0	\$250,000
Informational Technology Master Plan (10247002)	\$77,250	\$0	\$0	\$345,000	\$422,250
Library Strategic Plan (90237001)	\$0	\$0	\$40,000	\$40,000	\$80,000
Sponsorship Opportunities, Inventory Asset Identification Study (55207003)	\$0	\$75,000	\$0	\$0	\$75,000

Project	2021	2022	2023	2024-2030	Total
Strategic Plan Training & Implementation (50207002)	\$25,750	\$25,750	\$0	\$154,500	\$206,000
Ward Boundary Review (51237001)	\$0	\$0	\$61,800	\$0	\$61,800
Whitby Strategic Plan & Goals Update (50197501)	\$0	\$0	\$51,500	\$51,500	\$103,000
Workforce Planning Study (50217001)	\$0	\$200,000	\$0	\$0	\$200,000
Sub-Total	\$828,800	\$662,750	\$540,550	\$1,323,000	\$3,355,100

Corporate Communications and Events Program

Project	2021	2022	2023	2024-2030	Total
Community Survey (50187802)	\$0	\$51,500	\$0	\$206,000	\$257,500
Corporate Public Engagement Strategy and Tools (13177501)	\$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	2021	2022	2023	2024-2030	Total
Downtown Façade Grant Program (80122401)	\$0	\$75,000	\$75,000	\$525,000	\$675,000
Downtown Whitby Brock St. Streetscape Design Study (55217401)	\$0	\$100,000	\$0	\$0	\$100,000
Downtown Whitby Gateways and Brock St. Designs (55207401)	\$0	\$0	\$500,000	\$0	\$500,000

Project	2021	2022	2023	2024-2030	Total
Downtown Whitby Gateways and Brock St. Implementation (55227401)	\$0	\$0	\$0	\$200,000	\$200,000
Sub-Total	\$0	\$175,000	\$575,000	\$725,000	\$1,475,000

Downtown Related Studies

Project	2021	2022	2023	2024-2030	Total
Brooklin HCD Plan and Guidelines Update (81227401)	\$0	\$0	\$51,500	\$0	\$51,500
Downtown Whitby Four Corners HCD Plan and Guidelines (81247401)	\$0	\$0	\$0	\$103,000	\$103,000
Downtown Whitby Perry's Plan HCD Plan and Guidelines (81217401)	\$0	\$103,000	\$0	\$0	\$103,000
Sub-Total	\$0	\$103,000	\$51,500	\$103,000	\$257,500

Financial Services Studies and Initiatives

Project	2021	2022	2023	2024-2030	Total
DC Study Prep - Facility Replacement Cost Analysis (13227001)	\$0	\$47,000	\$0	\$94,000	\$141,000
Growth Plan – CBC Land Appraisals (13207002)	\$0	\$0	\$260,000	\$520,000	\$780,000
Long Range Financial Plan Model Annual Update (13197001)	\$10,300	\$10,300	\$10,300	\$72,100	\$103,000
Sub-Total	\$10,300	\$57,300	\$270,300	\$686,100	\$1,024,000

Parks, Parks Maintenance and Recreation Studies

Project	2021	2022	2023	2024-2030	Total
Brooklin Memorial Park Master Plan (72080101)	\$0	\$100,000	\$0	\$0	\$100,000
CPROS Update (70247301)	\$257,500	\$0	\$0	\$0	\$257,500
Cullen Master Plan (70207302)	\$100,000	\$0	\$0	\$0	\$100,000
Parks Cash in Lieu of Parkland Dedication Study (70217301)	\$100,000	\$0	\$0	\$0	\$100,000
Parks Waste Analysis and Strategy (30227102)	\$0	\$75,000	\$0	\$0	\$75,000
Preliminary Site Assessment Charles St (71062301)	\$0	\$0	\$0	\$154,500	\$154,500
Sub-Total	\$457,500	\$175,000	\$0	\$154,500	\$787,000

Planning and Development Studies

Project	2021	2022	2023	2024-2030	Total
Official Plan (Major Review) (81287201)	\$0	\$0	\$0	\$2,060,000	\$2,060,000
Official Plan (Minor Review) (81227201)	\$0	\$51,500	\$263,500	\$200,000	\$515,000
Zoning By-Law Update (81297201)	\$0	\$0	\$0	\$412,000	\$412,000
Sub-Total	\$0	\$51,500	\$263,500	\$2,672,000	\$2,987,000

Roads, Roads Related and Storm Water Studies

Project	2021	2022	2023	2024-2030	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 (40162302)	\$0	\$0	\$0	\$267,800	\$267,800
Municipal Engineering Growth Studies/Design Reviews (40112302)	\$128,750	\$128,750	\$128,750	\$901,250	\$1,287,500
Municipal Parking Lot Design (35237102)	\$0	\$0	\$150,000	\$0	\$150,000
Route Planning Design (40237101)	\$0	\$0	\$10,000	\$0	\$10,000
Storm Water Management Quality and Erosion Control Enhancement (40187701)	\$0	\$0	\$0	\$115,500	\$115,500
Storm Water Management Utility Study (40227102)	\$0	\$273,000	\$0	\$0	\$273,000
Salt Management Plan (30187701)	\$0	\$16,000	\$0	\$16,000	\$32,000
Storm Water Management Facility Needs Study (30202301)	\$0	\$0	\$72,100	\$72,100	\$144,200
Streetlight Strategy (30197701)	\$0	\$0	\$0	\$30,900	\$30,900
Traffic & Transportation Study (40122304)	\$103,000	\$103,000	\$103,000	\$721,000	\$1,030,000
Sub-Total	\$231,750	\$625,750	\$463,850	\$2,199,550	\$3,520,900

Sustainability Program

Project	2021	2022	2023	2024-2030	Total
Climate Change Adaptation Program (55217604)	\$50,000	\$0	\$0	\$0	\$50,000
Climate Change Plan Phase 1 & 2 and Implementation (55217601)	\$125,000	\$70,000	\$70,000	\$490,000	\$755,000
Climate Change Plan Update (55267601)	\$0	\$0	\$0	\$300,000	\$300,000
Corporate Sustainability Plan Update (55227602)	\$0	\$60,000	\$0	\$0	\$60,000
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
Net Zero District Energy Pre-Feasibility Study (55207604)	\$100,000	\$0	\$0	\$0	\$100,000
EV Joint Venture - charging stations (55208001)	\$100,000	\$0	\$0	\$200,000	\$300,000
Energy Conservation Demand Management Plan Update (55237601)	\$0	\$0	\$0	\$200,000	\$200,000
Renewable Energy Study (55307601)	\$0	\$0	\$0	\$90,000	\$90,000
Sustainable Development Guidelines Update (55237602)	\$0	\$0	\$50,000	\$50,000	\$100,000
Sub-Total	\$445,000	\$200,000	\$190,000	\$1,895,000	\$2,730,000

Transportation Master Plan and Related Studies

Project	2021	2022	2023	2024-2030	Total
Active Transportation Plan (35237101)	\$0	\$0	\$77,250	\$77,250	\$154,500
Design Initiatives Study (35227101)	\$25,000	\$50,000	\$50,000	\$0	\$125,000
Lakeshore Integrated Transportation Master Plan (40122302)	\$0	\$370,000	\$0	\$0	\$370,000
Traffic Operations Study (40227101)	\$0	\$51,500	\$51,500	\$0	\$103,000
Transportation Master Plan Study Update (40142302)	\$0	\$201,500	\$180,250	\$540,750	\$922,500
Zones and Corridor Studies / Designs (40202301)	\$0	\$100,000	\$0	\$180,000	\$280,000
Sub-Total	\$25,000	\$773,000	\$359,000	\$798,000	\$1,955,000

2021 Capital Project Details (alphabetic order)

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 2021, the Town will be focusing on supporting the:

- Development of a rural tree planting program which will be delivered in partnership with the Region of Durham and local Conservation Authority
- Creation of an education and outreach program to increase understanding of the impacts of climate change on the natural environment; and how the natural environment can help society adapt to climate change and the ecosystem services it provides
- Identification of neighbourhoods at risk of increased heat exposure during high heat events and developing a heat reduction program that prioritizes at risk populations

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? Yes

Budget Request:

Funding Source	2021 Budget	2022-2030 Forecast	Total
One-Time Reserve Fund	\$50,000	\$0	\$50,000

Climate Change Plan – Phase 1 & 2 and Implementation

Capital Project #: 55217601

Parent ID: Sustainability Program

Lead Department: Strategic Initiatives

Supporting Department(s): All

Project Details:

Description: The Town will be initiating Whitby’s Climate Change Plan which will provide a framework to address climate change mitigation and adaptation. In 2021, the Staff Project Committee will be established, as well as an initial stakeholder session to complete a risk and vulnerability assessment for climate resilience in Whitby. The outcomes will help advise the terms of reference to retain a consultant for the climate adaptation portion of the climate change plan.

Is this project legislated? No

Is another project foundational to precede this project occurring? No

What is the project duration? 2 years

Are there any potential future budgetary impacts? Yes

Budget Request:

Funding Source	2021 Budget	2022-2030 Forecast	Total
One-Time Reserve Fund	\$125,000	\$630,000	\$755,000

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 2021 budget request represents the 3rd 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	2021 Budget	2022-2030 Forecast	Total
One-Time Reserve Fund	\$200,000	\$400,000	\$600,000

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 2021 budget request represents the 4th 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	2021 Budget	2022-2030 Forecast	Total
One-Time Reserve Fund	\$24,000	\$24,000	\$48,000

Corporate Public Engagement Strategy and Tools

Capital Project #: 13177501

Parent ID: Corporate Communications

Lead Department: Corporate Communications

Supporting Department(s): N/A

Project Details:

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	2021 Budget	2022-2030 Forecast	Total
One Time Reserve Fund	\$20,600	\$176,502	\$206,000

Culture Parks Recreation Open Space (CPROS) Plan Update

Capital Project #: 70247301

Parent ID: Parks, Parks Maintenance and Recreation Studies

Lead Department: Community Services

Supporting Department(s):

Project Details:

Description: Culture Parks Recreation Open Space Plan Update will evaluate and update the original guiding 2006 Council approved document. New recreational trends, demands, growth pressures as well as lessons learned in 2020 through the pandemic will be assessed and evaluated to create new recreational priorities and objectives. A major component of the study will involve community engagement.

Is this project legislated? No

Is another project foundational to precede this project occurring? No

What is the project duration? 16-20 months

Are there any potential future budgetary impacts? The document will guide future Capital and Operating expenditures for approximately 12-15 years.

Budget Request:

Funding Source	2021 Budget	2022-2030 Forecast	Total
Growth Reserve Fund	\$64,375	\$0	\$28,000
Development Charges	\$193,125	\$0	\$72,000
Total	\$257,500	\$0	\$257,500

Cullen Master Plan

Capital Project #: 70207302

Parent ID: Parks, Parks Maintenance and Recreation Studies

Lead Department: Community Services

Supporting Department(s):

Project Details:

Description: Parks Development Staff will begin a master plan study in Q2 2021 to address future park planning and designs for Cullen Central Park. Public Consultation will be conducted to address community needs and assist in determining the full scope of the project. Existing park amenities including the log cabin, former cottage, bocce and pickle ball courts, picnic shelter and parking will be part of the assessment and review. The intention is review the remaining lands within Cullen Central Park and determine the best future uses to serve the community. It is expected to complete the master plan study in Q1 2022 and begin improvements in Q3 2022.

Is this project legislated?

Is another project foundational to precede this project occurring? No

What is the project duration? 11 months

Are there any potential future budgetary impacts? Yes, capital budget would be spent to implement the master plan. The capital project(s) is included in the current capital budget forecast, and any related annual operating costs would impact the budget once the capital construction is completed.

Budget Request:

Funding Source	2021 Budget	2022-2030 Forecast	Total
Growth Reserve Fund	\$20,000	\$0	\$20,000
Development Charges	\$80,000	\$0	\$80,000
Total	\$100,000	\$0	\$100,000

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 2021, efforts will be focused on:

- The development of a Deep Retrofit Program for existing residential buildings, developing a cost analysis
- An incentive program to support the implementation of the Whitby Green Standard
- Creation of a community energy literacy program

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? Yes

Budget Request:

Funding Source	2021 Budget	2022-2030 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

Supporting Department(s): N/A

Project Details:

Description: As a component of the Transportation Master Plan, the Design Initiatives Study will consider design component 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	2021 Budget	2022-2030 Forecast	Total
Growth Capital	5,000	20,000	25,000
Development Charges	20,000	80,000	100,000
Total	25,000	100,000	125,000

Digital Strategy

Capital Project #: 10247001

Parent ID: Administrative Studies and Initiatives

Lead Department: Technology and Innovation Services

Supporting Department(s): All

Project Details:

Description: A Digital Strategy will be developed that will lead the municipalities towards the establishment of various electronic services solution that can be used by residents and businesses. The Digital strategy will provide a roadmap to ensure that technology investments and implementations support the required business objectives needed for electronic service delivery. The digital strategy will be combined with the IT master plan to create one overarching strategy that concentrates on citizen experiences, self-service and digital customer tools, infrastructure modernization and efficient operational process practices.

Is this project legislated? No

Is another project foundational to precede this project occurring? Yes, Customer Service Strategy

What is the project duration? 9 to 12 months

Are there any potential future budgetary impacts? Yes – procurement of additional modern technologies needed for secure eService delivery solutions.

Budget Request:

Funding Source	2021 Budget	2022-2030 Forecast	Total
Growth Capital Reserve Fund	\$51,040	\$123,882	\$174,922
Development Charges	\$10,760	\$25,918	\$36,878
Total	\$61,800	\$150,000	\$211,800

Diversity and Inclusion Current State Assessment Study

Capital Project #: 50217002

Parent ID: Sustainability Program

Lead Department(s): Organizational Effectiveness and Community Services

Supporting Department(s):

- All staff will have the opportunity to participate in the study
- Key Departmental Resources:
 - Human Resources
 - Recreation Services
 - Strategic Initiatives
 - Corporate Communications
 - Procurement

Project Details:

Description:

The objective of this project is to execute a comprehensive study of the current state of diversity and inclusion at the Town of Whitby, including a demographic analysis and report of the Town’s internal workforce. The study will inform the development and delivery of an inclusivity report on the current state of diversity and inclusion at the Town of Whitby, both as an employer and a public service organization. The analysis will utilize both statistical analysis processes for quantitative data and qualitative analysis processes to identify key themes, strengths, opportunities, challenges, and gaps. The report will identify the unique issues and barriers as they relate to diversity and inclusion at the Town, and provide recommendations to address specific areas of improvement.

Is this project legislated? No

Is another project foundational to precede this project occurring? No

What is the project duration? 9 - 12 months

Are there any potential future budgetary impacts?

Yes – there is a potential for additional demographic studies on a smaller scale for benchmarking purposes.

Budget Request:

Funding Source	2021 Budget	2022-2030 Forecast	Total
Corporate Development Reserve	\$130,000	\$0	\$130,000

EV Joint Venture – Charging Stations

Capital Project #: 55208001

Parent ID: Sustainability Program

Lead Department: Strategic Initiatives

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

Project Details:

Description: The installation of 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 9 Town facility locations across the Town.

Is this project legislated? No

Is another project foundational to precede this project occurring? No

What is the project duration? 2 years

Are there any potential future budgetary impacts? Yes

Budget Request:

Funding Source	2021 Budget	2022-2030 Forecast	Total
Growth Reserve Fund	\$75,000	\$88,504	\$163,504
One-Time Reserve Fund	\$25,000	\$111,496	\$136,496
Total	\$100,000	\$200,000	\$300,000

Future Provincial / Federal Mandated Asset Management Analysis, Expansion and Updates

Capital Project #: 13177502

Parent ID: Administrative Studies and Initiatives

Lead Department: Public Works

Supporting Department(s): 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	2021 Budget	2021-2030 Forecast	Total
Asset Management	\$60,000	\$240,000	\$300,000

Hospital RFP Process

Capital Project #: 55217001

Parent ID: Administrative Studies and Initiatives

Lead Department: Strategic Initiatives

Supporting Department(s): Corporate Communications, Planning Administration

Project Details:

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

Is this project legislated? No

Is another project foundational to precede this project occurring? No, but it may be linked to the District Energy pre-feasibility study

What is the project duration? Undetermined at this time

Are there any potential future budgetary impacts? Yes, if Whitby is the selected site

Budget Request:

Funding Source	2021 Budget	2022-2030 Forecast	Total
One Time Reserve Fund	\$250,000	0	\$250,000

Information Technology Master Plan

Capital Project #: 10247002

Parent ID: Administrative Studies and Initiatives

Lead Department: Technology and Innovation Services

Supporting Department(s): All

Project Details:

Description: A Corporate IT master plan will be developed which will identify the key technology modernization initiatives for the 2022 to 2024 timeline designed to provide a secure corporate technology platform. The Corporate IT master plan will provide a roadmap to ensure that technology investments and implementations support the required business objectives needed for electronic service delivery. The IT master plan and digital strategy will be combined to create one overarching strategy that concentrates on citizen experiences, self-service and digital customer tools, infrastructure modernization and efficient operational process practices. This strategy is expected to be completed by late 2021.

Is this project legislated? No

Is another project foundational to precede this project occurring? No

What is the duration of the project? The strategy is expected to be completed by late 2021

Are there any potential future budgetary impacts? Yes – procurement of additional modern technologies.

Budget Request:

Funding Source	2021 Budget	2022-2030 Forecast	Total
Growth Capital	\$63,800	\$284,932	\$348,732
Development Charges	\$13,450	\$60,068	\$73,518
Total	\$77,250	\$345,000	\$422,250

Long Range Financial Plan Annual Update

Capital Project #: 13197001

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	2021 Budget	2022-2030 Forecast	Total
Development Charges	\$10,300	\$92,700	\$103,000

Municipal Engineering Growth Studies / Design Reviews

Capital Project #: 40112302

Parent ID: Roads, Roads Related and Storm Water Studies

Lead Department: Public Works

Supporting Department(s):

Project Details:

Description: The Municipal Engineering Growth Studies / Design Reviews are required throughout the year in response to various reviews and design assignments requirements associated with new and modified developments, to assist in assessing approvals, scope and priority needs. Such reviews may also be triggered by external factors (e.g. culvert analysis associated with flooding) and agency requirements (other levels of government, Conservation Authority) such as climate change (e.g. erosion analysis). Various studies/reviews are also often needed throughout the year to address unforeseen resident and/or safety concerns as the municipality grows and transforms from a suburban to an urban environment.

Is this project legislated? The Municipal Engineering Growth Studies / Design Review project is not a legislated requirement.

Is another project foundational to precede this project occurring? The Municipal Engineering Growth Studies / Design Reviews may be preceded or triggered by other studies, projects or development approvals.

What is the duration of the project? Required Municipal Engineering Growth Studies / Design Reviews are generally short in duration.

Are there any potential future budgetary impacts? No future budgetary impacts are anticipated.

Budget Request:

Funding Source	2021 Budget	2022-2030 Forecast	Total
Development Charges	\$128,750	\$1,158,750	\$1,287,500

Net Zero District Energy Feasibility Study

Capital Project #: 55207605

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 development of District Energy systems is an action identified in the Official Plan, Brooklin Secondary Plan and the Durham Community Energy Plan. In 2021, a Request for Quotation for a Pre-feasibility Study was issued to evaluate the technical feasibility of geothermal district energy system to support the development lands surrounding the North Whitby Sports Complex. This work is anticipated to be complete by March 2021.

Pending support and outcomes of the pre-feasibility study, the next steps in the project's process will be to complete a comprehensive Feasibility Study which will include a detailed energy model, specific design criteria and a comprehensive business case analysis.

Is this project legislated? No

Is another project foundational to precede this project occurring? North Whitby Sports Facility, Hospital Strategy, Brooklin Development

What is the project duration? 12 months

Are there any potential future budgetary impacts? Yes

Budget Request:

Funding Source	2021 Budget	2022-2030 Forecast	Total
One-Time Reserve Fund	\$100,000	\$0	\$100,000

Parks Cash in Lieu of Parkland Dedication Study

Capital Project #: 70217301

Parent ID: Parks, Parks Maintenance and Recreation Studies

Lead Department: Community Services

Supporting Department(s): Finance, Planning

Project Details:

Description: The Parks CIL Study will help determine and guide the appropriate amount of money charged to new developments in order to provide recreational opportunities and activities for the community.

Is this project legislated? Yes, due to recent legislative changes to the Planning Act.

Is another project foundational to precede this project occurring? Ideally an update to the existing CPROS plan and a new Parks Plan would precede the Parks Cash in Lieu study.

What is the project duration? 12-16 months

Are there any potential future budgetary impacts? The study objective would be to create a park dedication by-law which would direct cash in lieu or land acquisition decisions.

Budget Request:

Funding Source	2021 Budget	2022-2030 Forecast	Total
Development Charges	\$100,000	\$0	\$100,000

Strategic Plan Training & Implementation

Capital Project #: 50207002

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	2021 Budget	2022-2030 Forecast	Total
Program Reserves	\$25,750	\$180,250	\$206,000

Traffic and Transportation Study

Capital Project #: 40122304

Parent ID: Roads, Roads Related and Storm Water Studies

Lead Department: Public Works

Supporting Department(s): N/A

Project Details:

Description: The Traffic and Transportation study is the additional study work required to support transportation staff in responding to residents' concerns, safety concerns that have been identified, and/or development applications.

Is this project legislated? The Traffic and Transportation Study is not a legislated requirement.

Is another project foundational to precede this project occurring? The Traffic and Transportation Study may be triggered by other studies or projects.

What is the duration of the project? The Traffic and Transportation study is generally short duration.

Are there any potential future budgetary impacts? No future budgetary impacts are anticipated.

Budget Request:

Funding Source	2021 Budget	2022-2030 Forecast	Total
Development Charges	\$103,000	\$927,000	\$1,030,000

Budget Readers Guide

Introduction

This Reader's Guide provides an overview of the key sections and reports included in the Town of Whitby's Budget document. Each budget report type is explained by identifying the information presented and how to read the report.

Budget Summary

This section provides an overview of the Town of Whitby's Recommended Budget. The overview identifies key pressures and considerations in preparing the recommended operating and capital budget, including: inflationary, economic and external impacts; how the total budget request was achieved; and how the tax rate is impacted. This narrative is then followed by a series of charts summarizing each of the operating and capital budgets by their different components.

Decision Items

This section includes items that are being brought forward for Council's consideration and determination as to whether to include in the final Council approved budget. Details are provided on any recommended operating and capital budget items where Council approval has not been previously received and include:

- any new positions,
- business cases that support changing the annual capital asset management funding,
- any capital project that is a new Strategic Initiative or Community Enhancement

Operating Budget Summary

Each major department or section includes the following four reports:

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.

1. Department Overview: This Annual Work Plan provides a general description of the department, including its: key services; contribution to the Town's Mission; impact/response to community survey feedback; accomplishments; and current year priorities. It also presents a financial summary of budget impacts, total revenues and expenditures and how much the department is funded by property taxes.

Operating Budget
Planning and Development

Financial Account Category Followed by Division (\$ in Thousand)	Base Budget Changes			Program Changes			2021 Budget
	2020 Budget	Prior Decisions	Inflation	Other Changes	Decision Items	Pandemic	
Revenues							
Program Revenues, Fees and Fines	(\$5,874)	\$0	(\$100)	\$1,547	\$0	\$30	(\$4,397)
Transfers from Reserves & Internal Recoveries	(\$135)	\$0	(\$32)	(\$793)	(\$136)	\$60	(\$1,036)
Total Revenues	(\$6,009)	\$0	(\$132)	\$754	(\$136)	\$90	(\$5,433)
Expenditures							
Salaries, Wages & Benefits	\$5,533	\$0	\$129	(\$315)	\$136	(\$43)	\$5,441
Vehicle & Equipment							
Maintenance and Fuel	\$38	\$0	(\$2)	\$0	\$0	(\$17)	\$19
Purchased Services and Supplies	\$46	\$0	\$0	(\$25)	\$0	\$0	\$20
Administrative Costs	\$180	(\$12)	\$1	\$7	\$0	(\$45)	\$131
Transfers to Reserves and Internal Transfers	\$721	\$0	\$0	(\$721)	\$0	\$0	\$0
Total Expenditures	\$6,518	(\$12)	\$128	(\$1,064)	\$136	(\$105)	\$5,611
Net Operating Budget	\$509	(\$12)	(\$4)	(\$300)	\$0	(\$15)	\$178
Planning Administration, Zoning and Regulation	\$1,264	\$0	\$34	\$0	\$0	\$15	\$1,313
Heritage Whitby	\$19	\$0	\$0	\$0	\$0	(\$16)	\$3
Long Range Planning and Strategic Design	\$639	\$0	\$9	\$0	\$0	(\$14)	\$633
Development Control, Design and Technical Services	(\$264)	(\$12)	(\$19)	(\$300)	\$0	\$0	(\$595)
Building Services	(\$1,148)	\$0	(\$28)	\$0	\$0	\$0	(\$1,176)
Net Operating Budget	\$509	(\$12)	(\$4)	(\$300)	\$0	(\$15)	\$178

Note: Numbers may not add due to rounding

Explanation of Changes

Base Budget Changes:
 Prior decisions and inflationary increases – (\$16 thousand)

Program Changes:
 Growth – (\$300 thousand)

- Increased volume for planning fees – (\$300 thousand)
- Reduction in salaries and benefits due to expiration of Principal Planner contract

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
 - Pandemic related impacts assumed to effect the Town’s operations throughout 2021

It then provides an explanation of each of the above changes including any decision item requests.

Staff Complement

Planning and Development

Division	Full-Time Current	Part-Time Current	Full-Time Proposed	Part-Time Proposed	Notes
Administration	2.00	0.00	0.00	0.00	
Planning Administration, Zoning & Regulation	10.00	0.00	1.00	0.00	1, 3
Long Range Planning	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	2
Planning and Development Total	49.00	0.97	1.00	0.00	

Notes:

FTEs were adjusted to reflect changes throughout the year

- (1) Includes end of Contract for Principal Planner (2 Year Contract Position) approved in 2019 Budget
- (2) Includes new Building Inspector approved in 2020 Budget

Proposed New Positions

- (3) Includes decision item #1 Principal Planner (2 Year Contract Position) extension

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 Thousands)	2020 Year End Projection	2020 Budget	Budget Change	Pandemic	2021 Budget Request
Planning Administration					
Revenues					
Program Revenues, Fees and Fines	(\$50)	(\$90)	(\$2)	\$30	(\$62)
Transfers from Reserves & Internal Recoveries	(\$135)	(\$135)	(\$1)	\$0	(\$136)
Total Revenues	(\$185)	(\$225)	(\$3)	\$30	(\$198)
Expenditures					
Salaries, Wages & Benefits	\$1,378	\$1,428	\$39	\$0	\$1,467
Building Related Costs & Utilities	\$2	\$0	\$0	\$0	\$0
Purchased Services and Supplies	(\$2)	\$0	\$0	\$0	\$0
Administrative Costs	\$24	\$61	(\$1)	(\$15)	\$45
Total Expenditures	\$1,402	\$1,489	\$38	(\$15)	\$1,512
Net Operating Budget	\$1,217	\$1,264	\$35	\$15	\$1,314
Heritage Whitby					
Revenues					
	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries, Wages & Benefits	\$16	\$16	\$0	(\$16)	\$0
Purchased Services and Supplies	\$2	\$2	\$0	\$0	\$2
Administrative Costs	\$1	\$1	\$0	\$0	\$1
Total Expenditures	\$19	\$19	\$0	(\$16)	\$3
Net Operating Budget	\$19	\$19	\$0	(\$16)	\$3
Long Range Planning and Strategic Design					
Revenues					
	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries, Wages & Benefits	\$631	\$631	\$8	(\$14)	\$625
Administrative Costs	\$9	\$8	\$0	\$0	\$8
Total Expenditures	\$640	\$639	\$8	(\$14)	\$633
Net Operating Budget	\$640	\$639	\$8	(\$14)	\$633

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.

Council Requested Reports

Custom reports that have historically been requested by Council are included in the budget document at the end of the applicable Department section. These reports provide additional detail on specific areas of the Town's budget.

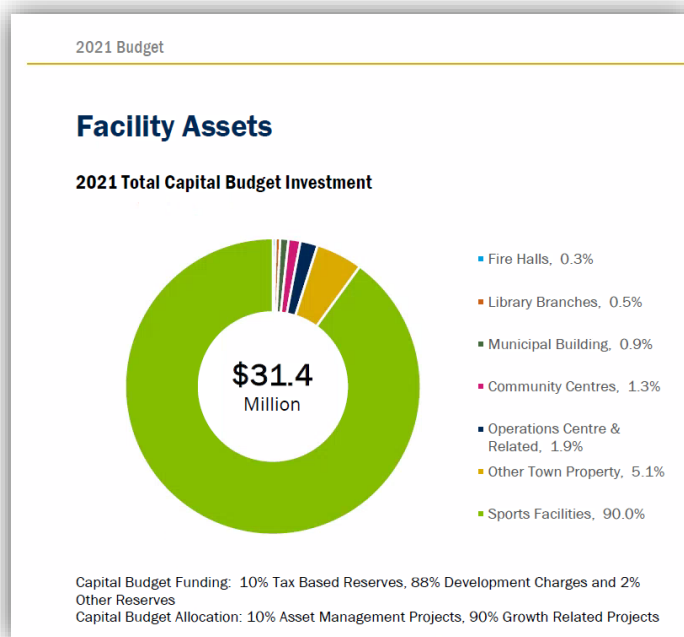
Capital Budget

The capital budget is being presented by five major asset category groupings to support the corporate philosophy of ensuring assets are reviewed and maintained from a corporate perspective.

Capital Budget Summary

A summary has been included that provides an overview of the entire capital budget and nine year forecast.

Capital Asset Budgets



Asset Category Overviews: This introductory overview includes the types of assets included in each section, budgeted project highlights and sources of funding.

2021 Total Capital Budget and Forecast – Facility Assets

(\$ in Thousands)	2021	2022	2023	2024-2030	Total
71PA1101 Brooklin Community Centre & Library	\$113	\$79	\$0	\$719	\$910
71PA1001 Civic Recreation Complex	\$81	\$42	\$302	\$950	\$1,375
71PA1002 Ironopolis Park Sports Centre	\$373	\$904	\$1,419	\$7,793	\$10,489
71PA1004 Luther Vipond Memorial Arena	\$19	\$25	\$105	\$12,256	\$12,405
71PA1003 McKinney Centre	\$390	\$53	\$160	\$2,109	\$2,712
71PG1001 New Whitby Sports Complex	\$27,400	\$39,579	\$0	\$0	\$66,979
71PA1403 Operations Centre	\$357	\$4,917	\$3,752	\$2,898	\$11,924
71PA1404 Other Administrative / Operational Facilities	\$242	\$108	\$97	\$6,739	\$7,185

→ Project ID

2021 - 2030 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.

2021 includes replacement of selective interior and exterior doors. Various mechanical upgrades including new backflow prevention and replacement pool valves and heat exchangers will be completed in 2021.

Expenditures and Financing

	2021	2022	2023	2024 - 2030	Total
Expenditures					
71231011 CRC - B2010 Exterior Sealants			21,000	15,750	36,750
71201030 CRC - B2010 Exterior Walls (Brick)				84,000	84,000
71251019 CRC - B2010 Trellis (South Patio)				78,750	78,750
71212301 CRC - B2030 Exterior Doors	10,500				10,500
71261016 CRC - B3010 Roofing (Shingles)				90,930	90,930
71201116 CRC - C1020 Doors	15,000				15,000
71261014 CRC - C1030 Lockers and Partitions				155,000	155,000

Capital Budget and Forecast by Asset: This report shows the total Capital Budget and Forecast for each asset category. (Note: Details regarding projects can be found in the Capital Program Detail Sheets which are arranged by Project ID in numerical order.)

Capital Program Detail Sheets: Arranged in numerical order the Capital Program Detail Sheet combines similar projects and provides a description of the capital work planned. The budget section at the bottom shows a list of all individual capital projects rolling up to the parent project.

Glossary

A glossary of Operating and Capital Budget terms can be found under the reference material tab following the Budget Readers Guide.

Financial Account Categories

A detailed listing of the types of revenues and expenditures included in the Town’s Financial Account Categories used in the operating budget reports follows the Glossary.

Dollar Amounts

Dollars shown in reports are in thousands (\$ in 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"> • the reversal of the prior year’s one-time revenue or cost • 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).
Re-Assessment	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 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 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/or have had significant budget changes; and c) all projects that have been classified as new strategic initiatives / community enhancements in the current budget year.
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	<p>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.</p>
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	<p>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.</p>
Strategic Initiatives / Community Enhancements	<p>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.</p>

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 Iroquois Soccer Club toward the debt payment

Transfers from Reserves and Internal Recoveries

- Transfers from reserves include contributions to the operating budget from Reserves and Reserve Funds to finance specific initiatives (e.g. the Building Permit Revenue reserve fund offsets some operating expenses) (includes Federal Gas Tax)
- 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

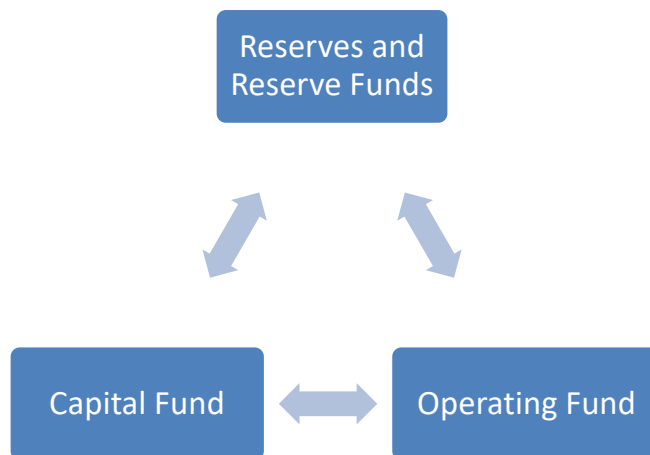
Abbreviation	Service Area
FH1	Fire Hall 1
FH2	Fire Hall 2
FH3	Fire Hall 3
FH4	Fire Hall 4
FH5	Fire Hall 5
FLEE	Fleet
FORE	Forestry
HORT	Horticulture
IPSC	Iroquois Park Sports Centre
MCK	McKinney Centre
MECH	Mechanical Services
OPER	Operations Centre
PARK	Parks (All)
PKEN	Parking Enforcement
PKSG	Parks - Grounds Keeping
PKSM	Parks - Maintenance
PWM	Port Whitby Marina
RDSR	Roads - Rural
RDSU	Roads - Urban
REC	Recreation Programing
STRM	Storm Water
TRAF	Traffic (includes Winter Control)
WAS	Whitby Animal Services
WAST	Waste Management
WSAC	Whitby Seniors Activity Centre

Reserves and Reserve Funds

Fund accounting used by municipalities, is intended to show that funds have been used for the purpose for which they were obtained. Refer to policy F 390 for more information.

The Town uses three types of funds:

- The current fund underpins the operating budget. All operating revenues go into it and all operating spending is paid from it. The main sources of revenue for the current fund are federal and provincial grants and subsidies, fees and charges, contributions from reserves and the tax levy
- The capital fund is used for capital expenditures. Its main funding sources are debentures, development charge reserve contributions, contributions from other reserves, and federal and provincial grants and subsidies
- The Town also has reserve/reserve funds. They are funded from development charges, user fees, operating surpluses and allocations as directed by Council



Reserves and Reserve Funds

Reserves are a critical component of the Town's long range financial plan. The purpose for maintaining reserves is to:

- Provide stability of tax rates in the face of variable and uncontrollable factors (consumption, interest rates, changes in subsidies)
- Provide financing for one-time or short-term requirements without permanently impacting the tax rate
- Make provisions for replacements/acquisitions of assets/infrastructure that are currently being consumed
- Avoid spikes in funding requirements of the capital budget by reducing their reliance on long-term debt borrowings

- Provide a source of internal financing
- Ensure adequate cash flows
- Provide flexibility to manage debt levels and protect the Town's financial position
- Provide for future liabilities incurred in the current year but paid for in the future.

The Town has six major categories of reserves/reserve funds

Asset Management Reserves

Includes the tax based maintenance envelope funding from the operating budget directed to the Asset Management reserve fund (see policy F 040) and the Federal Gas Tax reserve fund.

Growth Reserve Fund

A tax based reserve fund (see policy F 050) that is utilized to fund the Town's legislated portion of all growth related projects as outlined in the Development Charge Background study.

Development Charge Reserve Funds

A number of obligatory reserve funds that finance the developer's share of capital growth projects as outlined in the Development Charge Background study.

Program Reserves

Program specific reserves and reserve funds that have been allocated for a specific purpose, for example the Arena Reserve, Marina Reserve, Parking Reserve, Future Specified, Donations for Waterfront Benches, and the Election Reserve. These funds are utilized when applicable for both the Operating and Capital budgets. Contributions come from a number of sources including: the tax base, user fees, sale of assets, donations etc.

One-Time Reserve Fund

A discretionary reserve (see Long Term Financing Reserve policy F 040), established to fund one-time items in the Operating and Capital budget in addition to in-year requests approved by Council.

Stabilization Reserves

A group of contingency reserves / reserve funds to finance unforeseen expenditures (see policy F 020), including the Winter Control Contingency Reserve (policy F 060), Insurance Reserve Fund (policy F 160) and Tax Rate Stabilization Reserve.

Asset Management Reserve Fund Listing

Name	Funding Source	Use	Reference
Asset Management Reserve Fund	Tax based allocation from the operating budget	Capital projects for the purpose of preserving existing asset infrastructure and to prevent costly replacement in the future, or the lifecycle replacement of assets currently in use.	Policy F 040 Council Resolution #262-19
Federal Gas Tax Reserve Fund	Federal Gas Tax Funding	Capital Projects as defined in the administrative agreement on the Federal Gas Tax Fund. Currently utilized for asset management related projects, supporting the focus in the gas tax agreement.	Policy F 340 Council Resolution #176-19

Growth Related Reserve Fund Listing

Name	Funding Source	Use	Reference
Growth Reserve Fund	Tax based allocation from the operating budget	The primary source of the Town's share of growth related capital projects as outlined in the Council approved Development Charge Background Study	Policy F 050 Council Resolution #262-19

Development Charge Reserve Fund Listing

Name	Funding Source	Use	Reference
DC Fire	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Fire section of the Development Charge Background Study	By-Law 7255-17 and 7319-17

Name	Funding Source	Use	Reference
DC General Government	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the General Government section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Library	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Library section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Non Administrative Operational Facilities	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Non Administrative Operational Facilities section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Operations	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Operations section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Parking & By-Law	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Parking & By-Law section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Parks & Recreation	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Parks & Recreation section of the Development Charge Background Study	By-Law 7255-17 and 7319-17

Name	Funding Source	Use	Reference
DC Roads & Roads Related Town-Wide Infrastructure	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Roads & Roads Related – Town Wide Infrastructure section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Roads & Related Alternate Route and Related Infrastructure	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Roads & Related – Alternate Route and Related Infrastructure section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Storm Water Management	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Storm Water Management section of the Development Charge Background Study	By-Law 7255-17 and 7319-17
DC Waste Management	Development Charges	The source of DC eligible share of the capital growth related projects as outlined in the Waste Management section of the Development Charge Background Study	By-Law 7255-17 and 7319-17

Program Reserve and Reserve Fund Listing

Name	Funding Source	Use	Reference
Arena Reserve	Surcharge collected from arena ice / floor rentals	Arena related infrastructure asset management projects	Policy F 380 Council Resolution #176-19
Building Permit Reserve Fund	Annual building process operating surpluses	To fund the building process related activities.	Policy F 310 Council Resolution #295-18

Name	Funding Source	Use	Reference
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
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

Name	Funding Source	Use	Reference
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
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

Name	Funding Source	Use	Reference
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
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

Name	Funding Source	Use	Reference
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
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

Name	Funding Source	Use	Reference
WSIB / NEER Reserve Fund	WSIB / NEER refunds	Funding unbudgeted WSIB expenditures that may arise as a result of surcharges or phase in significant WSIB premium rates increases and for expenditures related to the purpose of improving the Town's health and safety programs.	Policy F 240

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Statement of Guiding Financial Planning Principles

These principles guide the development of financial planning policies to ensure the policies will:

- incorporate a long term perspective
- establish linkages to broad organization goals
- focus budget decisions on results and outcomes
- involve and promote effective communication with stakeholders
- promote government management to improve program efficiency and effectiveness

Related Processes

The suite of financial planning policies guides the development of the Town's financial plan for the provision of services and capital assets. This financial plan is the outcome of various other planning activities including:

1. Strategic Planning Process - establish broad goals that provide overall direction and serve as a basis for decision making
2. Business Plans - develop specific policies, plans, programs and strategies to define how we achieve the long term goals - Corporate Business Plan → Departmental Business Plans → Divisional/Section Business Plans → Individual goals & objectives
3. Financial Plan - develop and adopt a budget that moves toward achievement of goals within the constraints of available resources
4. Reporting & Evaluation Process - program and financial performance should be continually measured & evaluated, and adjustments made, to encourage progress toward achieving goals.

Long Term Planning Framework

Governance

Community Strategic Plan

Vision, Mission and Goals & Objectives

Other Guiding Principles

(Council priorities, social principles, environmental sustainability, economic development, revenue diversity etc.)*

Guiding Financial Principles

(Long term perspective, linkage to organizational goals, focus on results and outcomes, incentives for cost efficiency, and promoting communication with stakeholders)

Corporate Strategic Plan

Vision, Mission and Goals & Objectives*

Non-Financial Plans, Policies & Directives

Examples include:

- Official Plan
- Master Plans
- Service Standards*
- Municipal Benchmarks*
- Sustainability Policy*
- Revenue Diversity*

Long Term Financial Plan

And

Financial Planning Policies

Implementation

Departmental Business Plans*
(Goals & Obj.)

Departmental Business Planning
(Review of demographic changes, impact of growth, community input, economic environment, legislative changes, impact of prior and in-year decisions, etc.)

Multi Year Financial Plan*

BUDGET PROCESS

Operating Budget

Capital Budget

Annual Report

Performance Measures

MONITORING, CONTROLS & COMMUNICATION

Quarterly Forecasts

Quarterly Actuals*

Council Reports

Review Strat. Plans and Policies each Council Term*

Public Input, Feedback, Review and Evaluation of new Information



Town of Whitby Policy

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.

Under the Development Charges Act, 1997 (the Act) section 26.1 and O.Reg 454-19, the development located at _____ (reference building permit # _____), 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 _____ 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 _____.

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

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.

Policy Title: Mayor's Community Development Fund and Performing Arts
Community Development Fund

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- 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

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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.