



operating & capital budget book

operating budgets
capital budgets & forecasts
service themes
revenue & expenses

2023 - 2026



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Town of Whitchurch-Stouffville
Ontario**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director



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to

**Finance Department
Town of Whitchurch-Stouffville, Ontario**



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards

Executive Director

Christopher P. Morill

Date: **August 07, 2023**

Message from Mayor Lovatt



On behalf of Council, I am pleased to present our 2023 Whitchurch-Stouffville Operating and Capital Budget. By reading this document, we invite you to learn and participate in our budget process. This budget highlights strategic priorities and goals that are shared by all of us.

Council's mission is to provide you with a budget that best represents the priorities of our residents. It is the mission of the Town's Staff to share that vision and understanding in carefully developing operating and capital budgets, with the best interests of everyone in mind and which are fiscally responsible and sustainable, in pursuit of service excellence.

Overall, Council & Staff are committed to enhancing our residents experience in town, and I believe this budget demonstrates that. While there will be some budgetary pressure Council will need to address this year, I am

confident in our Staff's ability to provide us with responsible and well-researched recommendations before you for Councils' consideration and adoption.

Strategic investments in our future will be key as we move forward – thank you for trusting myself and Council with these important decisions for our future and thank you for your interest in your community by participating in this budget process.

A handwritten signature in black ink, appearing to read 'M. Lovatt', written in a cursive style.

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Introduction

With COVID-19 in the rearview mirror, Council is focused on the next four years and achieving a lot for residents!

The 2023-2026 budget is focused on right sizing as the economy sees inflationary pressures, increased demands for services and the desire to provide exceptional services.

So, what has Council and staff planned for its residents in 2023:

Does a multi-sport complex sound exciting? How about the design of the new

Ballantrae Fire Station? These are a few of the many commitments to enhance our residents' living and working experiences in the Town.

Further, the 2023-2026 budget is the first four-year budget for the Town and the first service-based budget approach ... Council and staff are committed to have a line of sight on the services offered and how to ensure the appropriate service standard is achieved.

“Every cent you own and every moment you spend is always an investment.” – Natalie Pace



Executive summary

The 2023-2026 budget is now focused on the term of Council and Council's objectives using the multi-budget and service-based budget framework. For 2023, the Senior Leadership Team strives to consistently improve service levels for our citizens and businesses through the implementation of the multi-year projects.

On March 1, 2023, Council approved a 9.04% tax levy increase that focuses on maintaining and increasing service levels of the Town by hiring several new staff and on current staff through training, growth and development opportunities. This budget seeks fire suppression staff including an additional Deputy Fire Chief, Parks and Public Works staff, library staff and many growth-related positions throughout the corporation. The Operating Budget Summary on page 20 and the following service-based budget highlights explore how we are to attain a balanced budget in 2023.

The 2023 Capital Budget effectively addresses each of the Town's strategic pillars. Incorporating the longer-term thinking approach within the capital budget provides assurance to residents that the

existing infrastructure and community facilities are maintained in a state of good repair. Overall, the 2023 capital budget demonstrates the Town's commitment to its residents by making the appropriate plans to invest in their future needs.

The 2023 Capital and 10-year capital plan was a comprehensive process that ensured capital requests were aligned with the Town's strategic plan, as well as ensuring that Town assets were being maintained and replaced effectively and efficiently, and that investment in new assets and infrastructure would meet resident needs over the longer-term. The Capital Budget overview found on page 67 explores the various capital projects over the ten years as well as the 2023 capital plan.

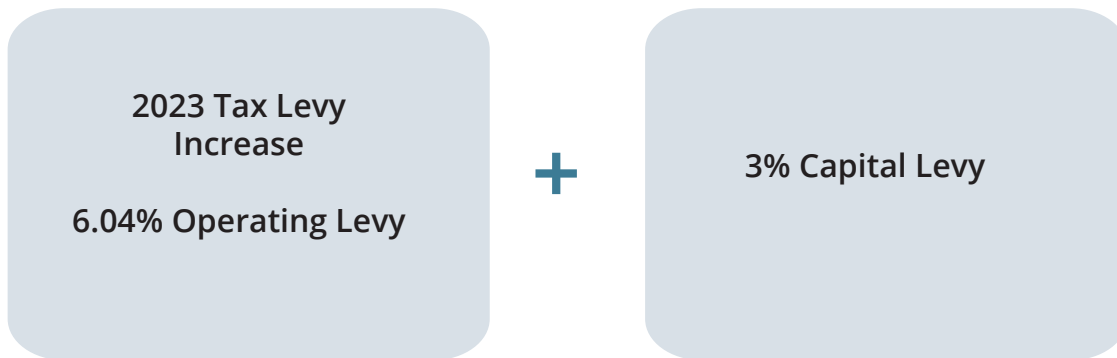
Some of the 2023 capital initiatives include:

- \$7,560,000 for the completion of Edward Street reconstruction
- \$4,000,000 for the reconstruction of Lloyd Street
- \$1,560,000 investment in road repair and rehabilitation

- \$1,555,300 for a new Baker Hill neighborhood park
- \$1,080,000 for the design of a new Ballantrae Fire Station
- \$900,000 for the replacement of a new fire pumper truck
- \$575,000 for the rehabilitation of the historical downtown clock tower
- \$345,000 for various traffic calming initiatives, including roundabout improvements
- \$125,400 for the design and construction of a Main Street crosswalk between Freel Lane and Lloyd Street.

Moving through 2023, Council and staff will continue working collaboratively so we can continue to provide the excellent municipal services expected in a responsible and balanced manner.

$$\text{\$97 Million} = \text{\$70 Million Operating Cost} + \text{\$27 Million Capital Cost}$$



About Stouffville

Nestled within the rolling hills of the Oak Ridges Moraine, is a community with everything to offer. Close enough to one of Canada's largest cities, yet far enough away to hear the call of the wild. Large enough to be home to over 26,000 people in the labour force, yet small enough to retain our neighborhoods and quiet way of life. Young enough to enjoy our high standards of education families deserve, yet comfortable enough to retire and relax in.

Every great community evolves over time. For us right now, we are families, we are young and we are growing.

At the end of 2021, the population was estimated to be 49,864. This marks a 8.8% increase in population since 2016. The median age is 40 years (1 year lower than Ontario's average).

We have a very diverse population in Whitchurch-Stouffville, where close to 46% of our entire population belongs to a visible minority group. Our four largest groups, as defined by population, are South Asian, Chinese, Black and Filipino. Our municipality's European history goes back over 200 years, while the first evidence of a native residency can be found as far back as the 1500s. The founding of Whitchurch-Stouffville's largest community, Stouffville, occurred in 1803 when Pennsylvanian Mennonite Abraham Stouffer settled on the shores of Duffin's Creek, near present day Main Street and Market Street.

This long history shows in our population. Our deep Canadian heritage runs throughout the community, with over 31% of our population enjoying third generation status in Canada. Our ancestors, however, hailed from many parts of the globe. Over 20% of our residents have European ancestors, while 66% of people in Whitchurch-Stouffville have ancestors from Asia.

Those ancestral roots are also evident in our languages. An incredible 46% of residents have knowledge of more than one language, with over 80 languages spoken in Whitchurch-Stouffville. The top non-official languages spoken at home are Yue (Cantonese) and Mandarin.

51% of Whitchurch-Stouffville's Indigenous population report a First Nations identity, followed by 38% Metis and 7% Inuit.

Over half of the population of Whitchurch-Stouffville over the age of 15 is currently married or in a common-law relationship. The average size of the 14,900 families in Town is 3.1 persons, which includes single-parent families. Therefore, over 90% of the people of our town are living within their family unit.

These families are enjoying our many family-oriented programs and attractions, including our theatre Nineteen on the Park, our Museum and the many recreation programs we offer for children and adults alike. Families swarm to our events like RibFest, Doors Open, Stouffville Holiday Market and the Strawberry Festival.

We have a very diverse local economy in our Town. Our strengths lie in hightech and knowledge-based industries, manufacturing, building and construction as well as agriculture and tourism sectors. We have a labour force of over 26,000 people.

Being so close to other major urban areas is a huge asset for the town. Major transportation and communication routes run through our town directly connecting us to areas within York Region, the GTA and internationally. GO Transit and local York Region bus service provide constant and reliable transportation to/from and within the Town. We are a short 35 minute drive to the City of Toronto.

Of the over 23,000 residents currently employed 38% work from home, and 17% are self-employed. For those that commute to work, 30% live and work in Stouffville and 38% within York Region.

Whitchurch-Stouffville is becoming more urbanized, while retaining its rural roots – offering the best of both worlds. Owing to the area's natural beauty and recreational assets, the Town has strong existing tourist attractions including the York Region Forest, Bruce's Mill Conservation Area, and many spread across the Oak Ridges Moraine.

Bruce's Mill Conservation Area attracts thousands during the spring and summer for the Maple Syrup Festival and one of the few Tree Top Trekking locations in Southern Ontario.

Most of our town is located within the Greenbelt, which includes the Oak Ridges Moraine. We are known for our beautiful setting, however industry-based activities such as agriculture and aggregate extraction help drive our economy forward. Golf courses, equestrian centers and wineries attract thousands every year to take in Whitchurch-Stouffville.

Whitchurch-Stouffville truly has everything. Country life, city life and everything in between. Not only for our residents, but for our businesses and our visitors.

Message from CAO Sunny Bains



I am proud of staff in their commitment to provide service excellence to our community. The Finance and Communications teams work diligently each year to provide a budget book that is clear and concise. I want to congratulate the team for receiving two prestigious international awards for the 2022 Budget Book: The Distinguished Budget Presentation Award from the Government Finance Officers Association and The Hermes Award – Platinum, from the Association of Marketing and Communication Professionals.

With the goal of providing services of the highest caliber to our residents and taxpayers, staff have presented a sustainable, fiscally responsible Capital and Operating Budget for 2023 which realizes the vision and leadership of our Mayor and Council.

The Town has adopted a Service Based Budget which provides a more transparent and comprehensive view of the true cost of services and how tax dollars are spent. The Service Based Budget directly links to the Term of Council's 2023-2026 Strategic Plan, providing integration

and alignment with long-term plans and initiatives.

Multi-Year Budgeting enables the Town to align longer-term goals and objectives with funding plans; thus, providing greater certainty for the future direction of taxes. Multi-year budgets also allow for the flexible allocation of resources over time and provides more efficient use of time and resources.

The application of Service Based and Multi-Year Budgeting will provide Council with enhanced information to make more focused decisions towards the realization of the goals and objectives of the Town's Strategic Plan.

A handwritten signature in blue ink, appearing to read "Sunny Bains". The signature is fluid and cursive, written on a white background.

Services we offer

In order for the Town of Whitchurch-Stouffville to become, and to stay, the greatest town in Ontario in which to live, we must supply you - our citizens, businesses and tourists - the best services we can. Your family must have the best parks to play in, and you must have the best quality water available.

These services help create and maintain many of the programs, initiatives, buildings, events and protection services that you use everyday. It is our responsibility to bring these to you in a reliable, convenient manner.

The funds that are needed to offer these services are allocated in the Town's operating budget. These funds go toward the day-to-day operations of the Town of Whitchurch-Stouffville. In the past, the services used to be categorized based on which department oversaw them, but in order for the budget to be more transparent and reader-oriented, the Town will be presenting a service based-budget going forward. The services will be categorized into seven service themes: "A Town that Grows", "A Town that Moves", "A Healthy and Greener Town", "An Engaging Town", "A Safe Town", "Good Governance"

and "Organizational Effectiveness". The service inventory of the Town of Whitchurch-Stouffville consists of 42 distinct services. Of these, 28 services are provided directly to the public, and 14 are supporting services that allow the Town to effectively deliver public services and govern the municipality. The complete service structure of the Town is presented below.



A Town that grows

The Town of Stouffville is becoming more and more attractive for families, seniors, and businesses. It is our priority to maintain a manageable growth rate and create a complete community that helps meet the needs for people's daily living throughout a lifetime.

- Building permits
- Development services
- Business and marriage licensing
- Business attraction and retention



A Town that moves

An efficient transportation system enhances people's quality of life and facilitates economic development of the Town. Our goal is to improve the condition and efficiency of the local road network while addressing connectivity and advancing active transportation facilities.

- Traffic management
- Road maintenance
- Sidewalk maintenance
- Street lighting



A healthy & greener town

The Town of Stouffville is striving to improve the wellbeing of its residents by increasing offerings and opportunities for Active living and promoting responsible use and protection of natural resources.

- Recreation programming
- Parks, trails and open spaces
- Tree canopy maintenance
- Cemeteries
- Garbage collection
- Recycling and composting



An engaging town

We recognize the importance of building a welcoming community where each member feels engaged, empowered, and supported. Cultural events and community activities contribute to a positive sense of place, embrace diversity, and foster inclusivity.

- Events and community engagement
- Theatre programming
- Museum services
- Latcham Art Centre
- Library



A safe town

The Town of Stouffville is committed to becoming a safer town by ensuring residents have access to the services that promote safety in their neighborhoods and across the town such as Fire education and prevention, Fire response, Municipal law and parking enforcement, Animal services and Crossing guards.

- Public education - Fire
- Fire prevention
- Emergency response
- Emergency management
- Municipal law enforcement
- Parking enforcement
- Animal services
- Crossing guards
- Utility infrastructure locating



Good governance

The Town of Stouffville is committed to being transparent and accountable to its residents by providing easy access to information and facilitating participation in the democratic process. We work in consultation with Council, the Community, and our Partners to strengthen the Town and the manner in which we deliver services and programs to our residents and our stakeholders.

- Council representation
- Council support
- Corporate leadership
- Internal audit
- Legal support
- Risk management
- Election management



Organizational effectiveness

Enabling services support the entire organization and are the foundation of service delivery to our residents. The Town will ensure all services are provided in an effective manner. We are committed to continuously improving our operating processes, safeguarding information and assets, and improving customer service experience across all our services.

- Communications
- Customer service
- Facility management
- Financial and infrastructure management
- Fleet management
- Human resources
- Information technology services

Mayor & Council 2022 - 2026



MAYOR
IAIN LOVATT



FROM LEFT:
WARD 1: COUNCILLOR HUGO KROON
WARD 2: COUNCILLOR MAURICE SMITH
WARD 3: COUNCILLOR KEITH ACTON



WARD 4: COUNCILLOR RICK UPTON
WARD 5: COUNCILLOR RICHARD BARTLEY
WARD 6: COUNCILLOR SUE SHERBAN

Senior Management

The Operating Budget is compiled every year by the Town's Senior Management Team, Managers and expert staff. In total, the Town has one Chief Administrative Officer, four Directors, a Fire Chief and the Library's Chief Executive Officer on the senior leadership team. All of them oversee the various departments within the Town.

The Chief Administrative Officer is the head of the corporation and is the primary

liaison between staff and Council.

Whitchurch-Stouffville Council, which is comprised of the Mayor and six Councillors, is responsible for approving the operating, rate-based and capital budgets. These budgets must meet Council's objectives in a fiscally prudent manner. The senior management team is comprised of the individuals below.



CHIEF ADMINISTRATIVE OFFICER
SUNNY BAINS



FROM LEFT:
ROB BRAID: LEISURE & COMMUNITY SERVICES
JEREMY HARNESS: FINANCE & INFORMATION TECHNOLOGY
BRIAN KAVANAGH: PUBLIC WORKS



DWAYNE TAPP: DEVELOPMENT SERVICES
MARGARET WALLACE: CEO WS PUBLIC LIBRARY
CHIEF BILL SNOWBALL: FIRE & EMERGENCY SERVICES

2019 - 2022 Strategic Plan

The Town is in the process of finalizing the 2023-2026 Strategic Plan for Council approval in Q2 2023. The 2019-2022 Strategic Plan is referenced to reflect on what was completed in 2022 and those that will carry over into the new Strategic Plan with improved tracking of performance measures on an annual basis.

STRATEGIC PILLARS

- 1 Fiscal Sustainability**
Working toward a sustainable budget that ensures the protection and maintenance of core services now and into the future.
- 2 Expanding the tax base through a growing, diversified economy**
Building and maintaining a tax base that supports the highest quality program and service delivery.
- 3 Service Excellence**
Supporting a collaborative, timely, customer-focused approach to operations that enhances efficiency, effectiveness, and customer satisfaction.
- 4 Asset Planning, Maintenance and Development**
Successful stewardship of the infrastructure and facilities required to support a growing community and vibrant economy.

OUR VISION

To be an inclusive, caring community with a unique rural-urban identity that provides an exceptional quality of life.

OUR MISSION

To enhance our community by delivering service excellence that is friendly, efficient and financially responsible.

GUIDING PRINCIPLES

The Strategic Plan's guiding principles provide a broad philosophy that encompasses values of the Town and the corporation. These principles provide a lens through which all decisions are to be evaluated. Guiding Principles extend beyond the life of the Strategic Plan.

- 1 Environment**
Our actions and decisions are evaluated through an environmental lens; ensuring that we are able to meet present needs without compromising the ability to meet the needs of future generations.
- 2 Engagement**
We support the engagement of residents and stakeholders through an ongoing commitment to dialogue, transparency and collaboration. Effective engagement ensures members of the community have a voice and an opportunity to contribute their diverse strengths to building a strong and sustainable future.
- 3 Partnerships**
Wherever possible, we will forge and nurture strategic partnerships that increase effectiveness, efficiency and mutual benefit.
- 4 Respect**
We are committed to fostering a corporate culture that enhances individual creativity and teamwork, while supporting mutual trust and respect among employees, elected officials and members of the public.
- 5 Quality of Life**
We are committed to be a caring community that upholds the values of inclusion, safety, and wellness that exemplify the Town's exceptional quality of life.

Long-range fiscal & community planning

The Operating Budget seeks to deliver the services contemplated from the many Master Plans completed in 2022, and within the fiscal capacity of the Town of Whitchurch-Stouffville.

Keeping pace with a growing community and continuing to excel in service delivery are the two dominant themes for the current budget and through this term of Council.

The 2023-2026 term of Council has highlighted many infrastructure projects as the community grows as well as staff additions and software implementation that addresses service delivery and customer service experience.

The operating budget contribution to capital, in excess of \$7.6 million, is critical to the maintenance of existing assets and the delivery of strategic initiatives. The adequacy of growth-related capital funding through Development Charges continues to be a challenge and the uncertainty with respect to development activity affects our taxing capacity. It is difficult to forecast the growth in service delivery without some confidence in the timing of development and the form of development.

The Town is completing the Water and Wastewater Masterplan as well as the Transportation Masterplan to complete the 2023 Development Charges Background Study.

The information technology infrastructure has received great attention over the last three years to prepare for the modernization of productivity software systems. There is a well-developed strategy for systems implementation that will enhance the quality of service and information flowing to Council and to staff.

Many of these new systems are 'cloud' based with annual subscription costs; this has changed from capital funded, onsite hosted systems, to externally hosted systems that places a greater pressure on operating costs, but conversely, reduces the demand on capital. For example, the 2023 impact is 0.92% of the levy increase with the expectation that this will continue as new systems come into service.

While no debt is contemplated, council decisions that require significant funding via new debt, uncertainties with inflationary pressures and legislative challenges such as

Bill 23 can increase our debt commitments and servicing costs on an annual basis.

Additionally, York Region has approved the conversion of underutilized lands in the Town to allow for wider variety of uses. This will bring residential, commercial and other employment opportunities to the Town which will help in creating a complete community and diversified economy.

2021-2023 Full-time staffing summary

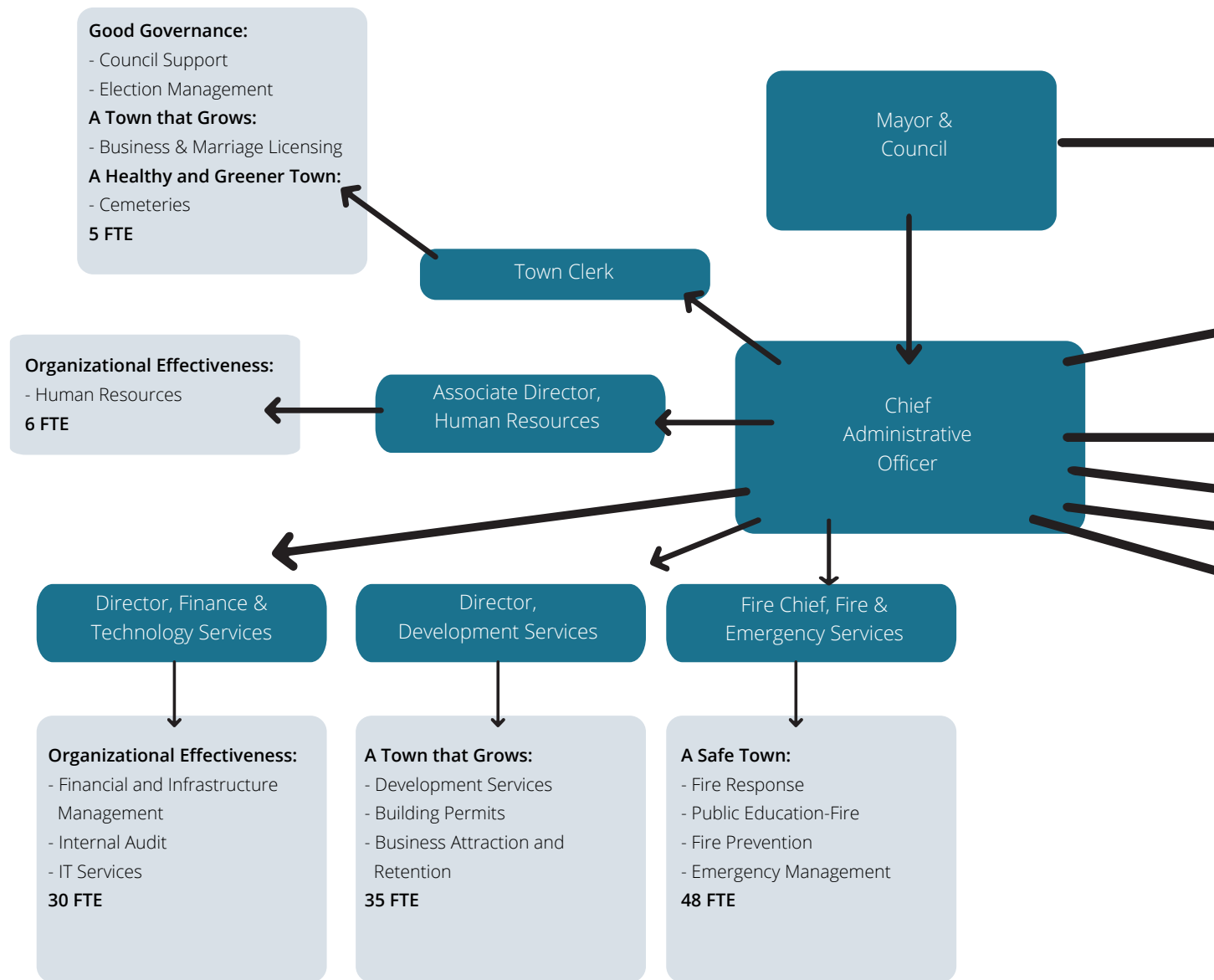
Service Theme / Service	2021	2022	2023
A Town that Grows	32	33	36
Development Services	19	20	22
Building Permits	11	11	12
Business Attraction & Retention	2	2	2
Business & Marriage Licensing *	-	-	-
A Town that Moves	26.8	27.5	29.2
Roads Maintenance	24.2	24.7	26.2
Traffic Management	0.1	0.1	0.2
Sidewalk Maintenance	0.9	1.0	1.1
Street Lighting	1.6	1.7	1.8
A Healthy and Greener Town	25.6	25.9	27.2
Garbage Collection	1.2	1.3	1.4
Recycling & Composting	2.5	2.7	2.9
Parks, Trails & Open Spaces	9.6	9.6	10.6
Recreation Services & Programming	10.4	10.4	10.4
Cemeteries*	-	-	-
Tree Canopy Maintenance	2	2	2
An Engaging Town	21.4	24.4	26.4
Events & Community Engagement	3.6	3.6	4.6
Museum Services	3.4	3.4	3.4
Theatre Programming	2.4	2.4	2.4
Library	9.0	11.0	12.0
Latcham Art Centre	3	4	4
A Safe Town	51.5	54.6	59.6
Fire Response	35.9	37.9	42.2
Public Education - Fire	1.5	1.5	1.6
Fire Prevention	3.9	3.9	4.2
Emergency Management	0.75	0.75	1
Municipal Law Enforcement	5	6	6
Parking Enforcement	2.9	2.9	2.9
Animal Services	1.2	1.2	1.2
Crossing Guards	0.5	0.6	0.6
Utility Infrastructure Locating*	-	-	-

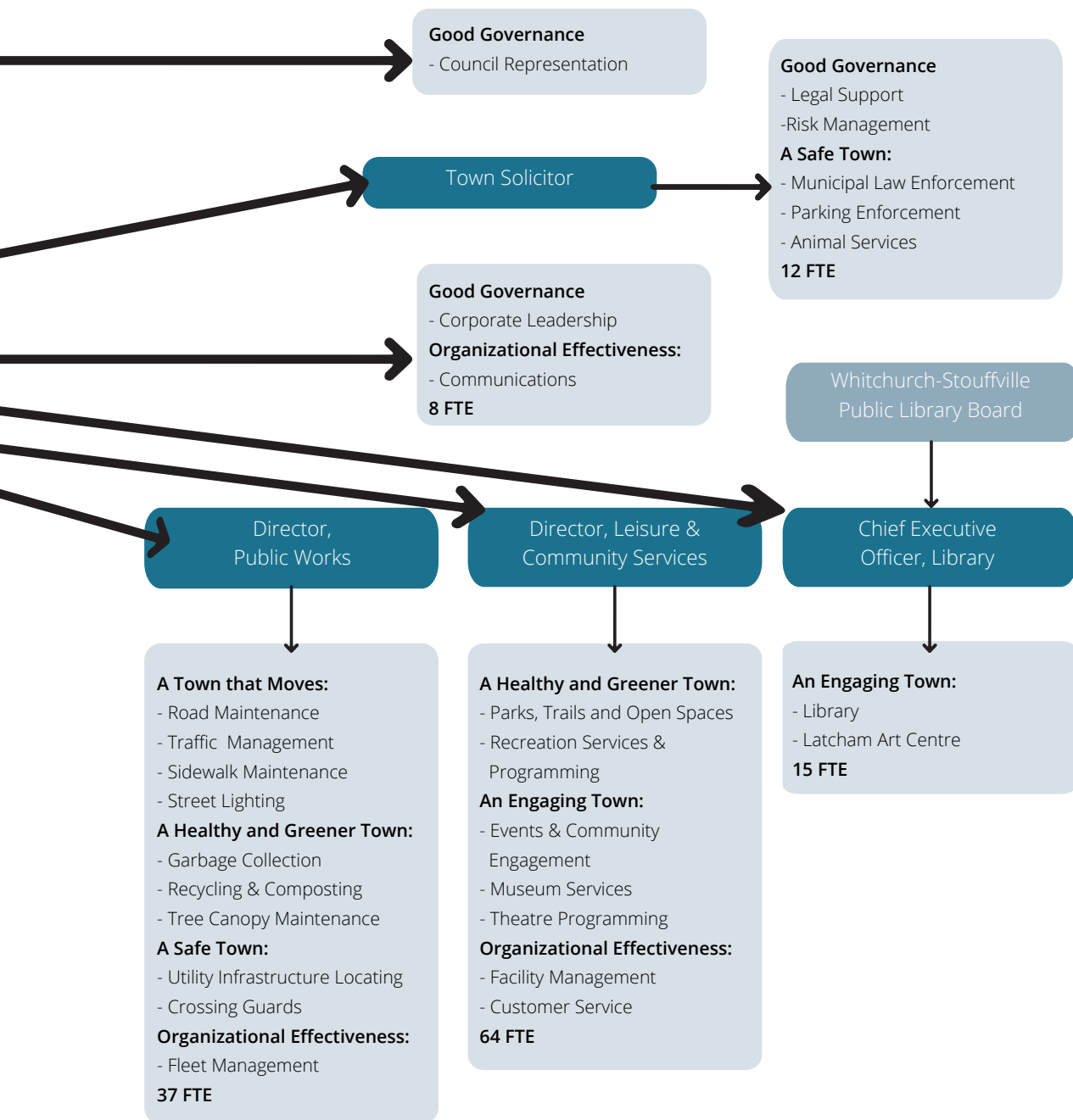
Service Theme / Service	2021	2022	2023
Good Governance	12	13	13
Corporate Leadership	3	4	4
Council Support	6	6	6
Legal Support	3	3	3
Council Representation *	-	-	-
Election Management *	-	-	-
Internal Audit *	-	-	-
Risk Management *	-	-	-
Organizational Effectiveness	70.6	74.6	78.6
Communications	4	4	5
Human Resources	7	7	7
Customer Service	9	11	11
Financial & Infrastructure Management	18	20	21
IT Services	9	9	10
Facility Management	21.6	21.6	22.6
Fleet Management	2	2	2
Total FTEs	240	253	270
2023 Net New FTEs			17

*certain services do not require a dedicated FTE, however are fulfilled with current staff complement.



2023 Corporate organizational chart





Budget process

Budget Preparation

Departments begin the budget process by analyzing prior year's budget, quarterly reporting, prior year actuals and year to date actuals to identify trends and service level efficiencies. Departments begin to prepare a multi-year operating budget and a ten-year capital plan starting in June of each year.

Review

The budget review process is a staff level detailed review, balancing service delivery and capital management with fiscal constraints and long-term sustainability. At this stage, staff look at all the divisions and departments. The financial plan is reviewed in the context of the entire Corporation. The budget review process ensures the protection and maintenance of core services to residents as well as developing cost saving strategies and efficiencies within the Town.

Approval

The budget approval process consists of Council's review of all the operating and capital budgets that are put forth by Staff. Members of Council will approve a budget that meets their objective and mandate. Council approves the first year (2023) of the multi-year operating budget and adopts in principle the next three years (2024-2026).

Post Budget Approvals

Throughout the year, departments may become aware of changes that are required to the Operating and/or Capital Budgets.

Operating Budget Amendments Process:

Where authority has been given for an expenditure, an increase to the approved amount is authorized in accordance with Section 8.5 Authority to Approve Contract Amendments of the Procurement By-law. Where authority has not been given in the Operating budget for an expenditure or line item, a department will not extend funds unless: Department obtains approval from Council through a report outside the budget process; Or an emergency occurred in accordance with the Emergency Purchases of the Procurement By-law and a subsequent report detailing the emergency for Council in accordance with the reporting requirements of the Procurement By-law.

Capital Budget Amendments Process:

A capital project shortfall would primarily be funded with savings from another approved capital project with similar funding source. The Director of the department must notify the Treasurer by email. Finance staff will recommend the use of other funding sources where savings cannot be identified. In addition, where authority has been given in the Capital Budget for a project, a subsequent increase to the approved budget amount must be authorized, subject to the provision of the Procurement By-law for contract amendments before making or committing to any expenditure.

Opportunities for Public Input

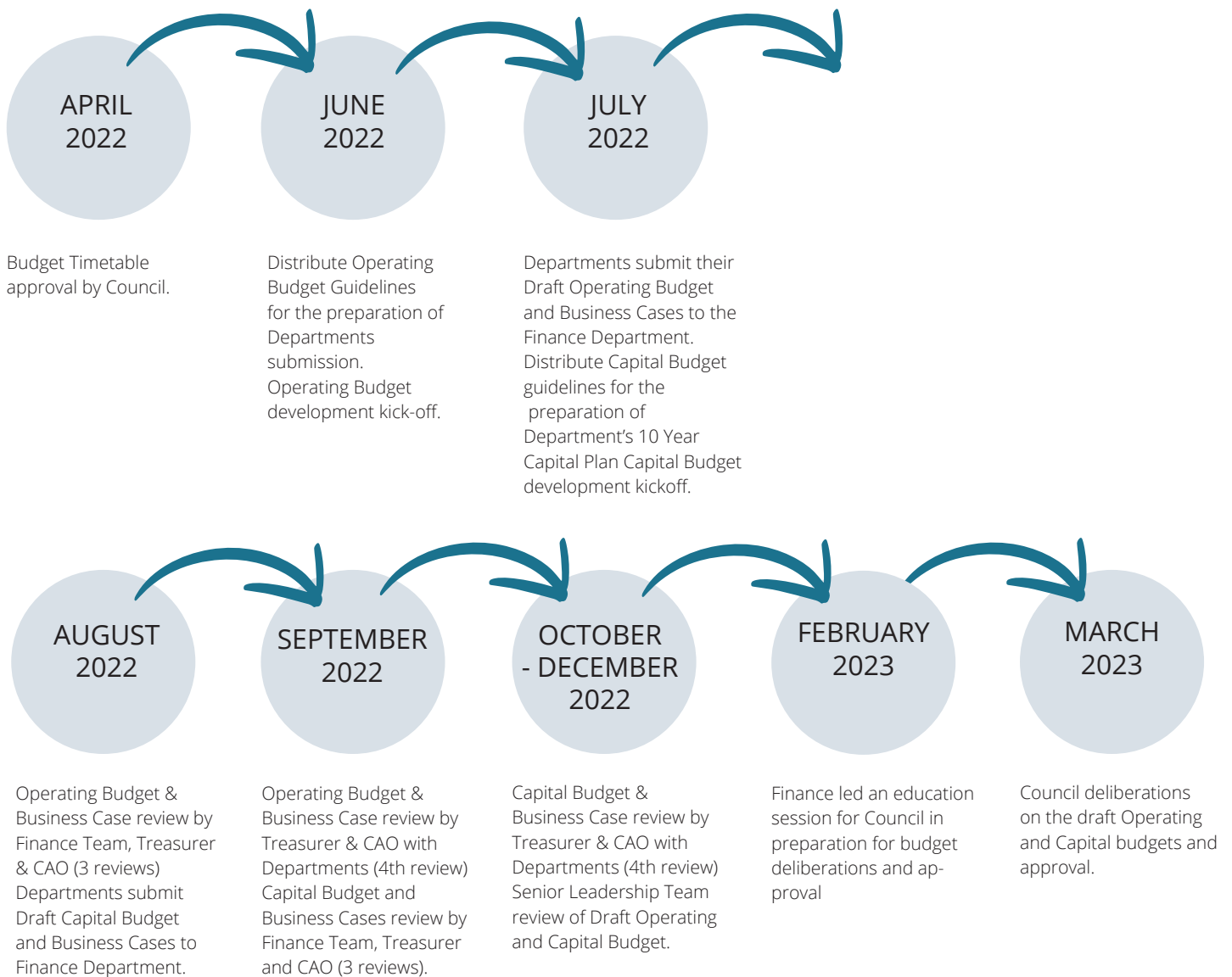
Residents were encouraged to provide their input on the 2023 Town of Whitchurch-Stouffville Budget on Budget Day and through discussions with their Ward Councilors. Mayor and Council that

receive resident feedback use these to assist in making sound decisions regarding approving the draft Operating and Capital Budgets.

For 2023, Council approved a Service Based Budget model which will pivot the Town while engaging the residents through several modalities such as surveys on levels of service, service quality and service benchmarking, public consultations and presentations.

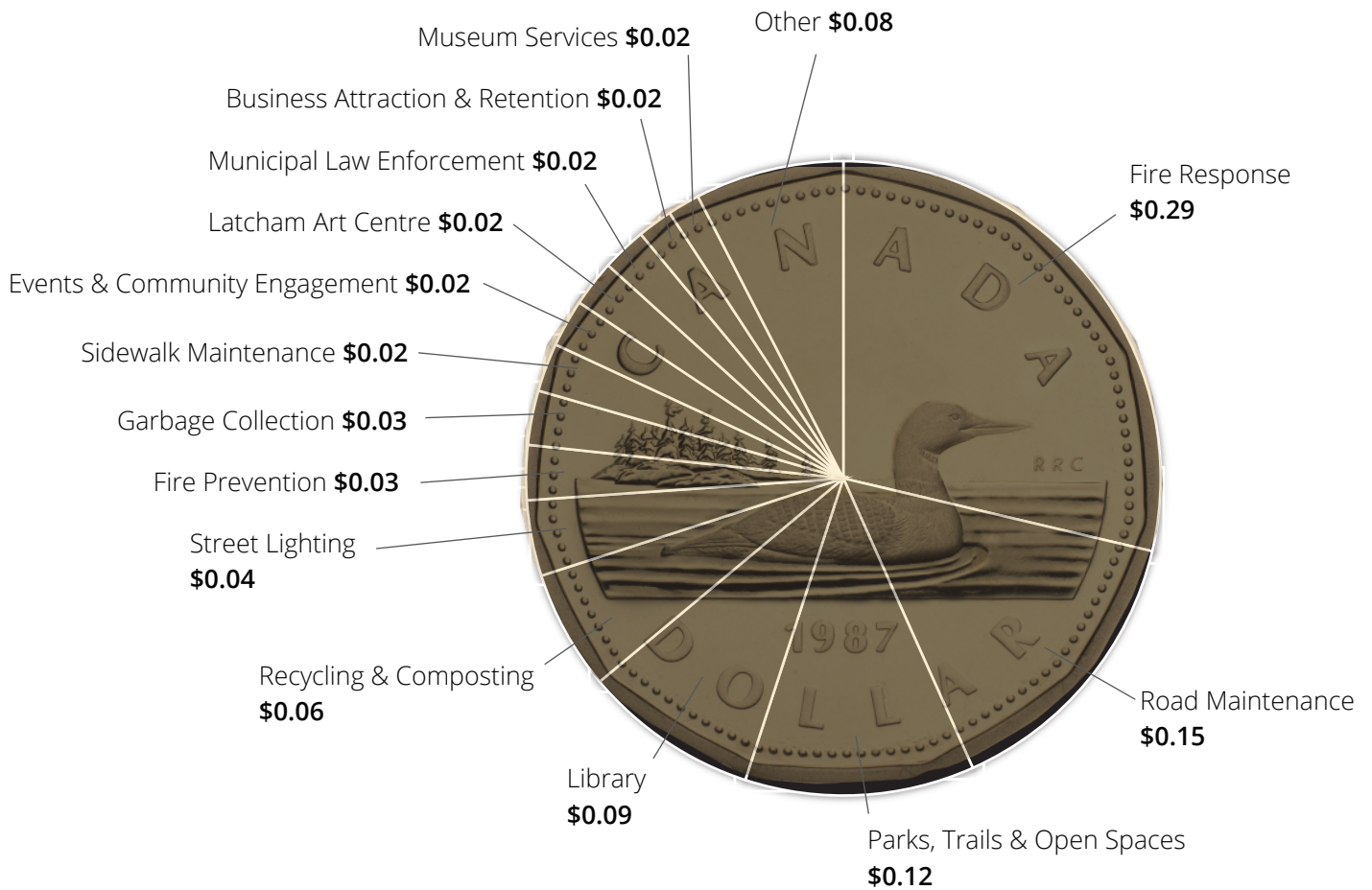
The 2023-2026 budget process (right) began in April 2022 when staff drafted a budget timeline for Council to consider. This timetable outlined meetings, deadlines and key milestones for Town departments to meet in order to draft the Capital and Operating Budgets.

At each milestone, senior management reviewed budget requests including new staff hires.



Operating budget summary

How your tax dollar is spent



The 2023 - 2026 Whitchurch-Stouffville Operating Budgets presents a series of fiscal measures for the delivery of the Town's Strategic Plan, its master plans, and to satisfy compliance with statutory provisions. The Town of Whitchurch-Stouffville is a broadly diversified service entity, operating within a highly-regulated statutory environment, and with reporting obligations (greatly in excess of private sector entities).

The approved 2023 gross operating expenditures of \$70,239,170 includes the Library Grant of \$2,795,220 for an approved net levy increase of \$3,365,640 or 9.04%. When the Town's 2023 tax levy increase is combined with the Region and Education portions, the estimated blended property tax increase is 4.56% for a resident. Several inclusions are also contained within the 9.04% such as 3% capital dedicated levy, a net 2% contribution to our Stabilization Reserves and 2.5% representing new property tax revenues due to assessment growth.

Some significant changes for the 2023 - 2026 budget include the Town's first four-year budget, a change in the budget approach from departmental based to service based to create better understanding of the cost of services, service standards and lastly, service performance levels. In addition,

this budget seeks to right size our budgets due to inflationary pressures realized in 2022 and forecast to continue in 2023 and 2024.

The projected 2024 - 2026 budget is provided in this budget book as an indication to Council. Future years will be re-evaluated during the upcoming budget process as staff continue to refine their respective budgets based on new and recent information.

The pillars of the Town's Strategic Plan are: 1) Fiscal Sustainability, 2) Expanding the tax base through a growing, diversified economy, 3) Service Excellence, and 4) Asset Planning, Maintenance and Development. Each of these pillars is supported through program service delivery—funded through the operating budget—and through the operating contribution to the capital plan.

In comparison to the current year, many of the Town's current projects continue to aid in sustainable development or fiscal sustainability through effective and efficient administration, improved long-term planning, and enhanced reporting to senior management and Council to assist with effective decision making. Examples include: the new Land Manager System, the Asset Management and Work Order System, and the Customer Relationship Management (CRM) System contemplated for 2023.

These systems are expected to generate operating savings by improving administrative efficiency, enhancing service delivery, expanding the quality of financial and operating reporting, and supporting asset management and maintenance. Budget drivers include the approved staffing additions; inflation; Bill 23; and other budget pressures to maintain service levels.

Salaries and benefits are the most significant operating investment, representing approximately 47.6 % of gross expenditures. The Town has a commitment to review the overall competitiveness of remuneration at least every four years with the next review planned in 2024.

Factoring Inflationary Pressures into 2023-2026 Budget

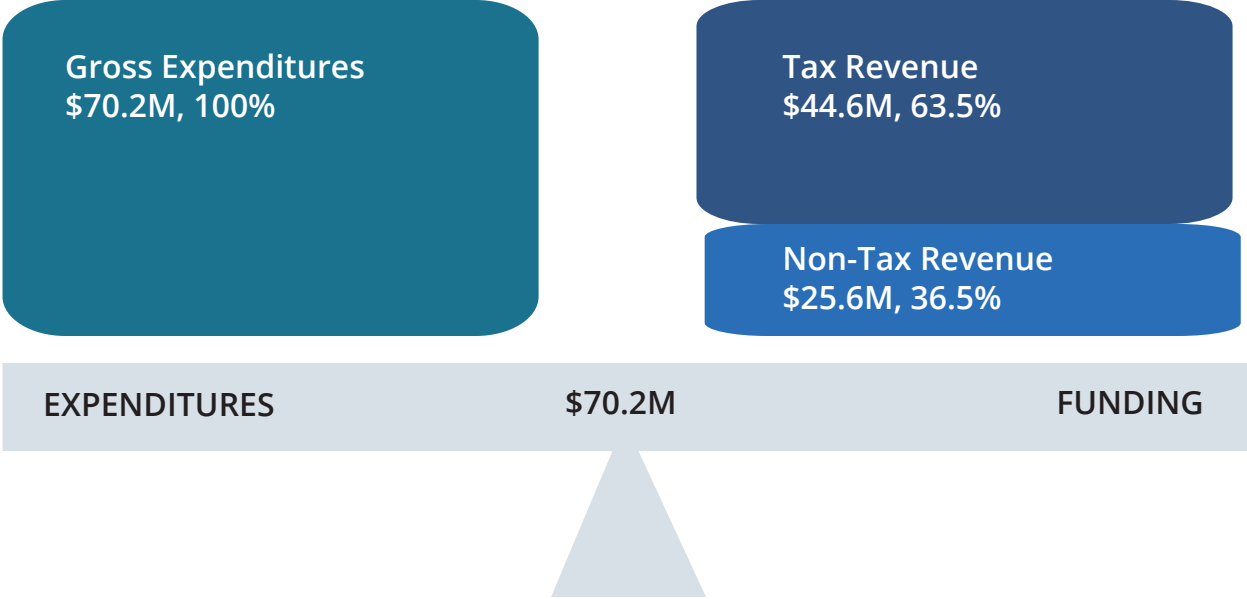
The unprecedented price increases and the uncertainty over when widespread inflationary pressures will start to ease, have greatly impacted the costs to deliver Town's services.

The table below include the inflation assumption for various expenditure categories.

2023- 2026 Inflation Assumptions				
Expenditure Category	2023 Inflation	2024 Inflation	2025 Inflation	2026 Inflation
Salaries and Wages - FT & PT	1.9%	2.0%	2.0%	2.0%
Statutory Benefits	1.9%	2.0%	2.0%	2.0%
Group Health Benefits	13.5%	5.0%	5.0%	5.0%
Education and Training	5.0%	2.2%	2.2%	2.2%
Hydro	3.5%	2.2%	2.2%	2.2%
Natural Gas	22.0%	2.2%	2.2%	2.2%
Water	7.0%	7.0%	7.0%	7.0%
Fuel	50.0%	2.2%	2.2%	2.2%
Phone/Internet	5.0%	2.2%	2.2%	2.2%
Insurance	2.4%	2.2%	2.2%	2.2%
Administrative expenses	10.0%	2.2%	2.2%	2.2%
Consulting and Professional Services	5.0%	2.2%	2.2%	2.2%
Contracted Services	5.0%	2.2%	2.2%	2.2%
Materials and Supplies	10.0%	2.2%	2.2%	2.2%
Bank Charges	5.0%	2.2%	2.2%	2.2%

2024-2026 Operating Budget Assumptions

- 3% stacked Capital Levy
- 1% levy for Assessment Growth
- 2% COLA for salaries
- Market Compensation Review implementation in 2024
- 1% for unplanned legislation changes, priority issues etc.
- No draws from Tax Stabilization Reserve in the forecast
- 1.8% Municipal Price Index for user fees



Consolidated financial schedule

Expenses:	2021 Actual (Audited)	2022 Budget	2023 Proposed Budget	2023 Approved Budget	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget
Personnel	\$26.75	\$31.13	\$32.58	\$33.47	\$36.27	\$37.52	\$38.65
Transfer to Reserves	\$16.95	\$11.23	\$13.00	\$12.93	\$14.01	\$15.11	\$15.73
Professional & Contracted Services	\$5.39	\$5.39	\$5.67	\$5.67	\$6.09	\$6.26	\$6.46
Property Maintenance	\$3.09	\$3.42	\$3.34	\$3.34	\$3.44	\$3.52	\$3.57
Debt Repayments	\$3.85	\$3.01	\$3.00	\$3.00	\$2.70	\$2.69	\$2.35
Utilities & Telecommunications	\$2.44	\$2.78	\$2.94	\$2.94	\$3.05	\$3.15	\$3.25
Grants & Transfers	\$2.47	\$2.95	\$2.85	\$2.98	\$3.14	\$3.30	\$3.43
Materials & Supplies	\$1.11	\$1.46	\$1.59	\$1.59	\$1.61	\$1.62	\$2.04
Licence & Fees	\$0.61	\$0.95	\$1.32	\$1.32	\$1.35	\$1.37	\$1.39
Vehicle Operations	\$0.91	\$0.82	\$1.06	\$1.07	\$1.05	\$1.06	\$1.08
Insurance	\$0.68	\$0.79	\$0.84	\$0.84	\$0.85	\$0.87	\$0.89
Recoveries - Internal Expenses	\$0.59	\$0.64	\$0.66	\$0.67	\$0.69	\$0.70	\$0.71
Interest & Bank Charges	\$0.11	\$0.20	\$0.22	\$0.22	\$0.23	\$0.23	\$0.24
Write Offs	\$0.21	\$0.15	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
Total Expenses	\$65.16	\$64.93	\$69.26	\$70.24	\$74.68	\$77.60	\$79.97

(\$ Rounded to millions)

Revenue:	2021 Actual (Audited)	2022 Budget	2023 Proposed Budget	2023 Approved Budget	2024 Projected Budget	2025 Projected Budget	2026 Projected Budget
Property Taxation**	-\$39.11	-\$39.67	-\$43.75	-\$44.57	-\$49.88	-\$52.78	-\$54.71
User Fees	-\$10.68	-\$9.47	-\$10.44	-\$10.48	-\$10.57	-\$10.64	-\$10.71
Recoveries - Internal & External Revenue	-\$3.39	-\$3.75	-\$3.93	-\$3.95	-\$3.99	-\$4.02	-\$4.05
Grants & Donations	-\$3.60	-\$2.17	-\$3.19	-\$3.28	-\$3.29	-\$3.27	-\$3.25
Transfer from Reserves	-\$3.23	-\$4.39	-\$2.54	-\$2.54	-\$1.73	-\$1.73	-\$2.13
Rental Income	-\$1.36	-\$2.64	-\$2.07	-\$2.07	-\$2.08	-\$2.09	-\$2.10
Deferred Revenue Earned	-\$2.80	-\$2.00	-\$2.00	-\$2.00	-\$1.78	-\$1.78	-\$1.78
Investment Income	-\$0.64	-\$0.58	-\$1.03	-\$1.03	-\$1.06	-\$0.98	-\$0.93
Fines	-\$0.35	-\$0.27	-\$0.30	-\$0.30	-\$0.30	-\$0.30	-\$0.30
Total Revenue	-\$65.16	-\$64.93	\$69.26	-\$70.24	-\$74.68	-\$77.60	-\$79.97
Net Budget	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

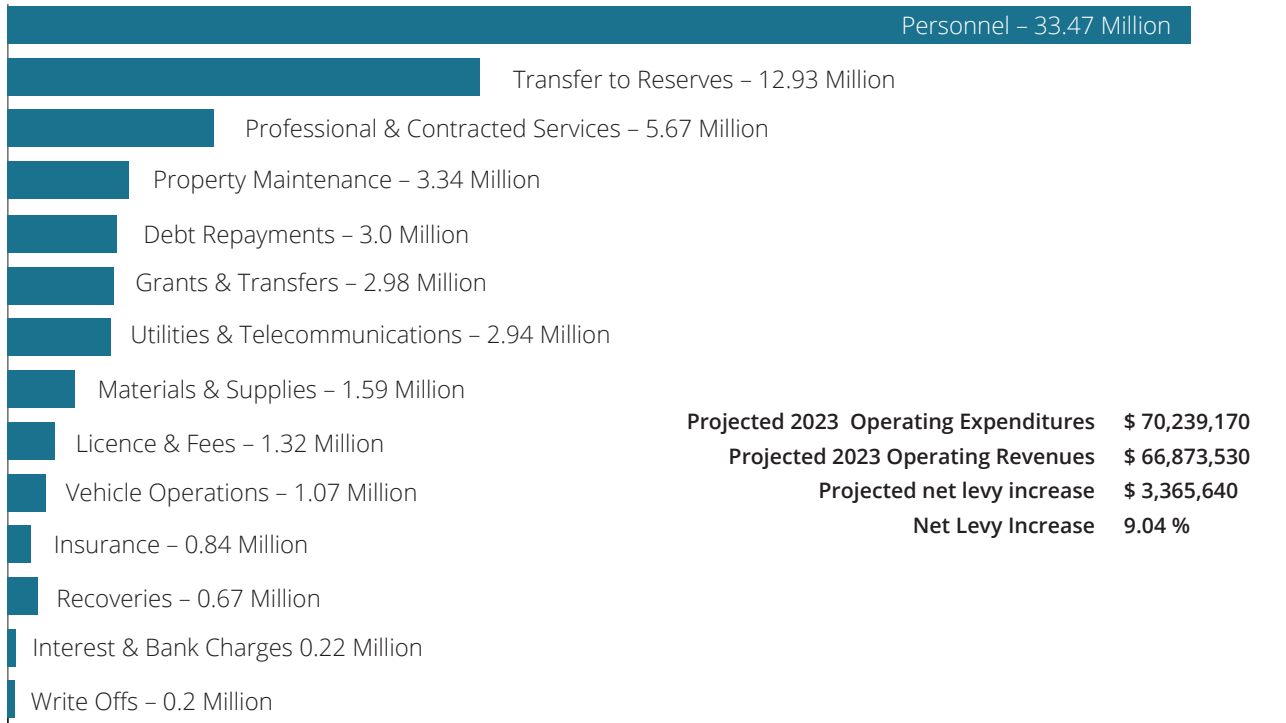
(\$ Rounded to millions)

*Includes Cemetery, Building Funds and Grant to the WS Public Library

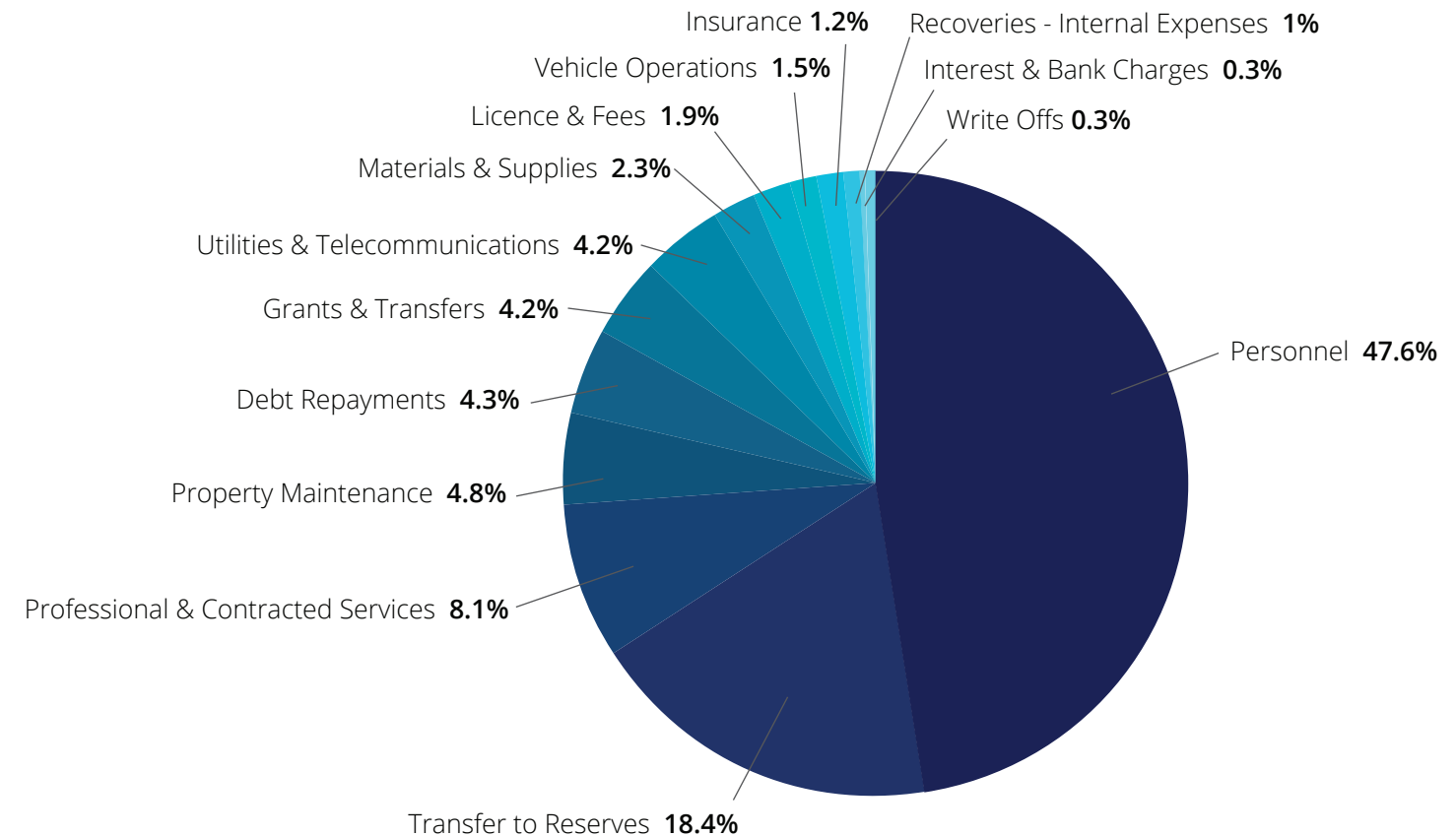
** 2024-2026 Property Taxation include the prior year(s) proposed tax levy increase

***Capital budget is part of the reserve and reserve fund details

2023 expenses by expense type



Projected 2023 Operating Expenditures \$ 70,239,170
Projected 2023 Operating Revenues \$ 66,873,530
Projected net levy increase \$ 3,365,640
Net Levy Increase 9.04 %

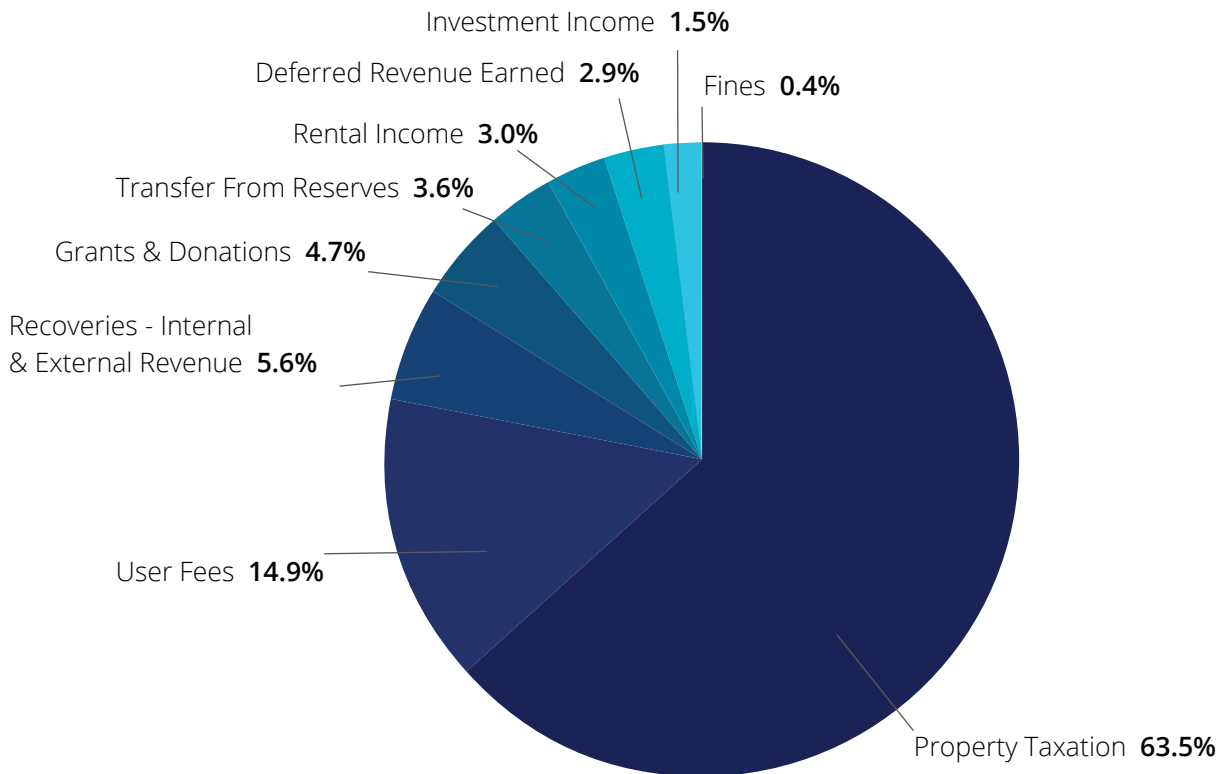
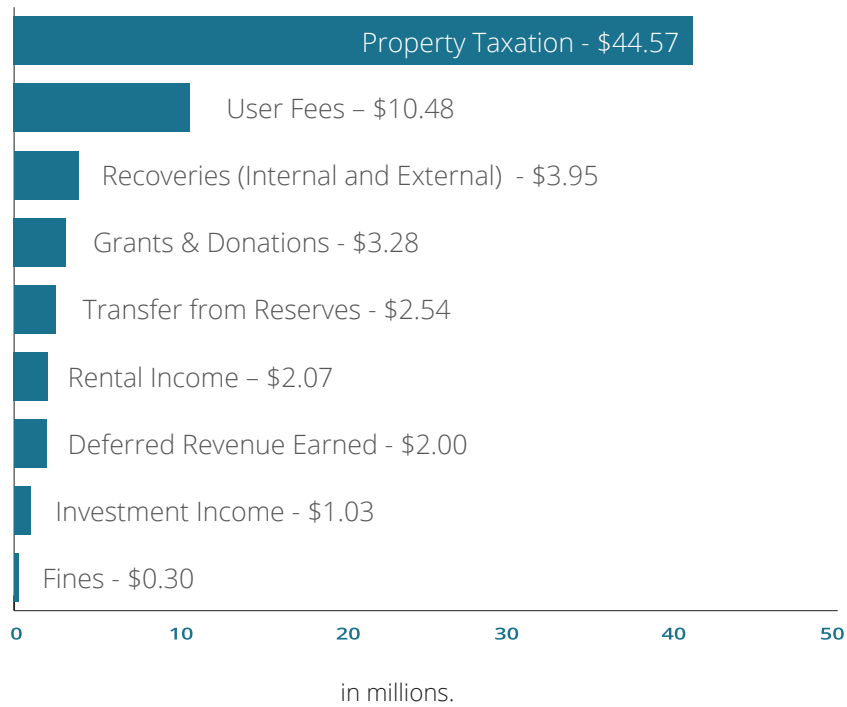


2023 - 2026 Expenses

Expenses:	2021 Actual (Audited)	2022 Budget	2023 Approved Budget	Budget Change Over PY (%)	2024 Projected Budget	Budget Change Over PY (%)	2025 Projected Budget	Budget Change Over PY (%)	2026 Projected Budget	Budget Change Over PY (%)
Personnel	\$26.75	\$31.13	\$33.47	7.5%	\$36.27	8.4%	\$37.52	3.4%	\$38.65	3.0%
Transfer to Reserves	\$16.95	\$11.23	\$12.93	15.1%	\$14.01	8.4%	\$15.11	7.8%	\$15.73	4.1%
Professional & Contracted Services	\$5.39	\$5.39	\$5.67	5.2%	\$6.09	7.4%	\$6.26	2.8%	\$6.46	3.1%
Property Maintenance	\$3.09	\$3.42	\$3.34	-2.2%	\$3.44	2.9%	\$3.52	2.2%	\$3.57	1.5%
Debt Repayments	\$3.85	\$3.01	\$3.00	-0.2%	\$2.70	-9.9%	\$2.69	-0.3%	\$2.35	-12.7%
Grants & Transfers	\$2.47	\$2.95	\$2.98	0.9%	\$3.14	5.2%	\$3.30	5.1%	\$3.43	4.0%
Utilities & Telecommunications	\$2.44	\$2.78	\$2.94	5.9%	\$3.05	3.8%	\$3.15	3.1%	\$3.25	3.2%
Materials & Supplies	\$1.11	\$1.46	\$1.59	9.0%	\$1.61	0.9%	\$1.62	0.7%	\$2.04	25.6%
Licence & Fees	\$0.61	\$0.95	\$1.32	37.9%	\$1.35	2.3%	\$1.37	1.6%	\$1.39	1.6%
Vehicle Operations	\$0.91	\$0.82	\$1.07	30.0%	\$1.05	-2.0%	\$1.06	1.5%	\$1.08	1.4%
Insurance	\$0.68	\$0.79	\$0.84	5.5%	\$0.85	2.0%	\$0.87	1.9%	\$0.89	2.0%
Recoveries - Internal Expenses	\$0.59	\$0.64	\$0.67	5.0%	\$0.69	2.6%	\$0.70	1.6%	\$0.71	1.6%
Interest & Bank Charges	\$0.11	\$0.20	\$0.22	8.0%	\$0.23	2.3%	\$0.23	2.3%	\$0.24	2.3%
Write Offs	\$0.21	\$0.15	\$0.20	32.9%	\$0.20	0.0%	\$0.20	0.0%	\$0.20	0.0%
Total Expenses	\$65.16	\$64.93	\$70.24	8.2%	\$74.68	6.3%	\$77.60	3.9%	\$79.97	3.0%

\$ rounded to millions.

2023 revenue sources



2023 - 2026 Revenues

Revenues	2021 Actual (Audited)	2022 Budget	2023 Approved Budget	Budget Change Over PY (%)	2024 Projected Budget	Budget Change Over PY (%)	2025 Projected Budget	Budget Change Over PY (%)	2026 Projected Budget	Budget Change Over PY (%)
Property Taxation	\$39.11 m	\$39.67 m	\$44.57 m	12.4%	\$49.88 m	11.9%	\$52.78 m	5.8%	\$54.71 m	3.7%
User Fees	\$10.68 m	\$9.47 m	\$10.48 m	10.8%	\$10.57 m	0.8%	\$10.64 m	0.7%	\$10.71 m	0.6%
Recoveries - Internal & External Revenue	\$3.39 m	\$3.75 m	\$3.95 m	5.5%	\$3.99 m	1.1%	\$4.02 m	0.7%	\$4.05 m	0.7%
Grants & Donations	\$3.60 m	\$2.17 m	\$3.28 m	51.2%	\$3.29 m	0.1%	\$3.27 m	-0.6%	\$3.25 m	-0.6%
Transfer from Reserves	\$3.23 m	\$4.39 m	\$2.54 m	-42.1%	\$1.73 m	-31.8%	\$1.73 m	0.0%	\$2.13 m	23.1%
Rental Income	\$1.36 m	\$2.64 m	\$2.07 m	-21.5%	\$2.08 m	0.4%	\$2.09 m	0.4%	\$2.10 m	0.3%
Deferred Revenue Earned	\$2.80 m	\$2.00 m	\$2.00 m	0.2%	\$1.78 m	-11.1%	\$1.78 m	0.0%	\$1.78 m	0.0%
Investment Income	\$0.64 m	\$0.58 m	\$1.03 m	79.2%	\$1.06 m	2.4%	\$0.98 m	-7.1%	\$0.93 m	-5.1%
Fines	\$0.35 m	\$0.27 m	\$0.30 m	8.8%	\$0.30 m	0.0%	\$0.30 m	0.0%	\$0.30 m	0.0%
Total Revenues	\$65.16 m	\$64.94 m	\$70.24 m	8.2%	\$74.68 m	6.3%	\$77.60 m	3.9%	\$79.97 m	3.0%

\$ rounded to millions.

Where does our money come from?

Municipalities need to supply services, such as road maintenance, wastewater, parks and libraries, to their citizens. Towns and cities that do not supply adequate services will lose their economic advantage. There are nine ways the Town of Whitchurch-Stouffville funds our services for the citizens that we serve.

you live in, as well as the value of the other properties around you.

Once a year, Whitchurch-Stouffville, (and all other municipalities across the province) determines your property tax rate. In Ontario, the assessed value of your property is determined by the Municipal Property Assessment Corporation (MPAC). The Town of Whitchurch-Stouffville is responsible for collecting taxes on behalf of the Regional Municipality of York (upper tier municipal government) and the Province of Ontario for Education. These amounts are not included in the Town of Whitchurch-Stouffville tax revenues shown in this document but are included on the property tax bills sent to the Town of Whitchurch-Stouffville property owners. The 2023 property taxes are calculated using the assessed value and multiplying it by the combined municipal, regional and education tax rates (also known as blended tax rate) for each property class:

$$\text{Assessment (e.g. 800,000)} \times \text{2023 Tax Rate (e.g. 0.77925\%)} = \text{Total Taxes (\$6,234)}$$

Property assessments for the 2023 taxation year will continue to be based on the fully phased-in January 1, 2016 current values (i.e., the same valuation date in use for the 2022 taxation year). Your 2016 Notice reflects the assessed value and classification of your property as of January 1, 2016 and this will be used as the basis for calculating your 2023 property taxes.

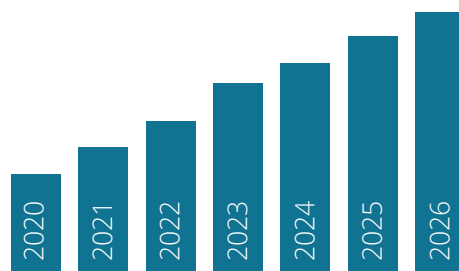
Property taxes are ultimately determined by how much money the municipality needs to supply you and your family with the services that you require.

The Town's property tax revenue has increased from \$37.2 million in 2020 to a planned \$44.6 million in 2023. Property tax revenue is the largest funding source for the Town of Whitchurch-Stouffville and amounts to 63.5% of the overall revenue for 2023.

1 Property taxes

One of the carrying costs that come with home ownership is your property tax. Property taxes are charged by the municipality you live in and are used to pay for services such as garbage and recycling collection, sewer protection, road maintenance, snow removal, street lighting, fire protection and administration. How much you have to pay depends on the municipality

Property tax revenue trend



Property Tax Revenue	\$37.2m	\$38.6m	\$39.7m	\$44.6m	\$49.9m	\$52.8m	\$54.7m
% of Total Revenue	60.0%	61.9%	61.1%	63.5%	66.8%	68.0%	68.4%
% increase year/year	-	3.7%	2.8%	12.4%	11.9%	5.8%	3.7%

2 User fees

A user fee is the amount of money paid by a user in order to gain access to a particular activity or service. The Town of Whitchurch-Stouffville is proud to provide a wide range of cultural and recreational programs throughout the year to Stouffville residents of all ages. Whether it be for swimming lessons at the Leisure Centre, March Break programs at the Museum or Seniors activities at 6240 Main St. All program user fees charged for these activities assist in the funding of Town services.

This is the second largest revenue source for the Town and is reviewed and updated annually. The user fees are adjusted to reflect the inflationary pressures facing the Town using a customized Municipal Price Index (MPI). The MPI measures and reflects forecasted inflationary increases in the mix of goods and services purchased by the municipality. In calculating the MPI, the inflationary increases used for the major categories of goods and services is weighted proportionally, reflecting the relative size of the expense within overall Town costs. The MPI for 2023 is 3.3% and the projected MPI for 2024-2026 is 1.8% per year.

3 Recoveries - internal & external revenue

Internal recoveries are revenues for services that are provided between Town departments. Amounts are allocated to more completely reflect the cost of providing services, particularly to areas that have a self-sustaining mandate such as the rates budgets, Building Services and the Library. Examples include: direct and indirect costs to support the Building division, computer rentals, licenses and maintenance.

External recoveries are revenues for services that are provided between the Town and external organizations or entities such as York Region. Examples of when we would use external sources include: engineering staff time and administrative overhead for site inspections; meetings for site and development agreements; recovery for roads/sidewalk winter maintenance for unassumed subdivisions; or cost and administrative overhead for work done on behalf of the developers.

4 Grants

A Grant is a non-repayable sum of money provided to a municipality for a particular project or plan. A significant portion of this revenue comes from funding from the Federal and Provincial Governments. An example of this would be when the Town of Whitchurch-Stouffville received funds from the Federal and Provincial Governments under the Investing in Canada Infrastructure Program for the Town's planned skating trail. Grants may be for operating or capital projects.

Trends for grants are difficult to predict as the programs being offered could be stopped by the originating body at any time. The Town budgets for grants annually and will adjust based on Federal/Provincial information of new grants, grant increases or cancellation/reduction in grant programs.

5 Transfers from reserves

Reserves that are unrestricted can be transferred to stabilize operations due to unexpected events, losses of income, and large unbudgeted expenses. Transfers from reserves refers to the contribution from the Town of Whitchurch-Stouffville reserves to fund operating expenses.

6 Rental income

The Town of Whitchurch-Stouffville boasts nine rental facilities available for a vast range of events including tournaments, fundraisers and weddings. These buildings include the various Town arenas, halls, sports fields and the Whitchurch-Stouffville Museum. The rental income earned as a result of Town venue bookings provides a large contribution to the annual Town of Whitchurch-Stouffville Operating Budget.

7 Deferred revenue

The main component of deferred revenues are the drawdowns from development charge reserves, which fund the repayment of growth-related capital debt. Development charges draw on the operating budget as amounts required to service debt which pays for previous investments in growth related capital projects. In Town of Whitchurch-Stouffville municipal Budget, debt service includes both interest and repayment of principal.

8 Investment income

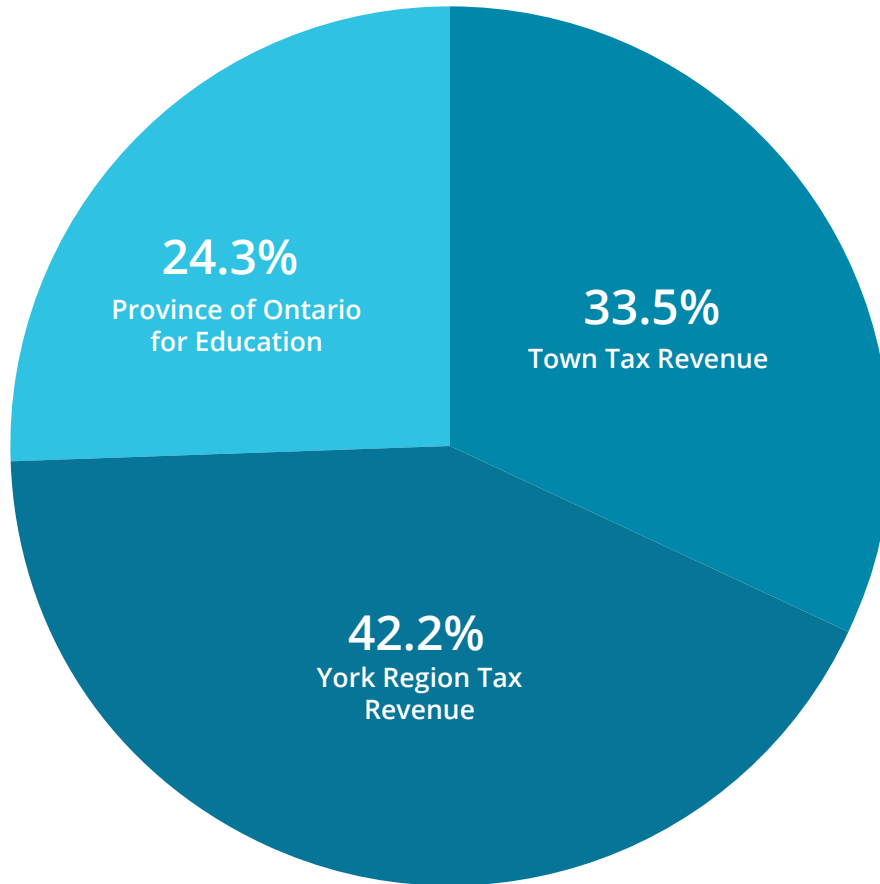
The Town utilizes a range of investment options, including the ONE Investment Program (OIP), direct investment in fixed income securities, and maintaining cash balances in a High Interest Savings Account (HISA). The OIP invest on behalf of municipalities and utilizes external professional investment firms to manage the funds under administration.

The trends in the Investment income depends on the Bank of Canada's monetary policy, rates of inflation, market forces and supply of money in the economy.

9 Fines

The Town of Whitchurch-Stouffville's By-Law Department is responsible for enforcing Municipal By-Laws to ensure the Town of Whitchurch-Stouffville remains a safe, quiet and respectful place for all residents to live. There are many Municipal By-Laws that require permits for activities such as fires & open-air burning, fireworks, temporary signs, etc. Failure to obtain a permit for such activities will result in a fine. These fines and permit fees all contribute to our Operating Budget funds.

2023 tax allocation



Compared to other municipalities, Whitchurch-Stouffville enjoys...

a mid-range net municipal tax levy per capita of

\$1,671

a mid-range percentage of property tax & water fees of household income of

3.8%

PROPERTY TAX RATES

2022 GTHA Residential & Multi-residential Property Tax Rates

In 2022, the Town of Whitchurch-Stouffville had the 7th lowest residential tax rate in the entire Greater Toronto-Hamilton Area, making it one of the most affordable locations in Southern Ontario.

Municipality	Residential Rates		Multi-Residential Rates	
	%	Rank	%	Rank
Oshawa	1.32563	1	2.34171	2
Barrie	1.25482	2	1.25482	15
Hamilton	1.24525	3	2.73005	1
Brock	1.23252	4	2.16792	3
Clarington	1.17456	5	2.05973	4
Whitby	1.14708	6	2.00845	5
Ajax	1.11644	7	1.95127	6
Scugog	1.11624	8	1.95088	7
Pickering	1.10119	9	1.92280	8
Uxbridge	1.06277	10	1.85108	9
Georgina	1.01973	11	1.01973	18
Brampton	0.98078	12	1.56437	10
Mississauga	0.82974	13	1.00948	19
Caledon	0.82118	14	1.30384	14
Halton Hills	0.81830	15	1.48360	11
Newmarket	0.81063	16	0.81063	20
Burlington	0.80176	17	1.45051	12
King	0.80062	18	0.80062	21
East Gwillimbury	0.79466	19	0.79466	22
Aurora	0.78007	20	0.78007	23
Whitchurch - Stouffville	0.74404	21	0.74404	24
Oakville	0.73232	22	1.31165	13
Milton	0.70346	23	1.25391	16
Vaughan	0.68278	24	0.68278	25
Richmond Hill	0.67065	25	0.67065	26
Markham	0.64502	26	0.64502	27
Toronto	0.63193	27	1.09338	17



Operating budget summary by service theme

(\$ rounded to millions)

Service Theme	2022 Approved Net Budget	2023 Proposed Expenses	2023 Approved Net Budget	2024 Projected Expenses	2024 Projected Net Budget	2025 Projected Expenses	2025 Projected Net Budget	2026 Projected Expenses	2026 Projected Net Budget	2023 Daily Tax Payer Impact*
Town that Grows	\$0.70	\$6.48	\$0.39	\$6.61	\$0.42	\$6.76	\$0.49	\$6.91	\$0.57	\$0.05
Town that Moves	\$4.55	\$6.42	\$4.92	\$6.50	\$5.25	\$6.79	\$5.54	\$6.99	\$5.74	\$0.63
Healthy and Greener Town	\$3.12	\$10.00	\$3.26	\$10.29	\$3.55	\$10.54	\$3.80	\$10.59	\$3.84	\$0.42
Engaging Town	\$3.26	\$5.23	\$3.84	\$5.56	\$4.15	\$5.78	\$4.36	\$5.96	\$4.54	\$0.49
Safe Town	\$8.00	\$9.74	\$8.81	\$10.67	\$9.74	\$11.01	\$10.09	\$11.17	\$10.25	\$1.13
Good Governance	\$3.86	\$4.28	\$3.37	\$4.41	\$3.52	\$4.50	\$3.61	\$5.01	\$4.12	\$0.43
Organizational Effec- tiveness	\$13.74	\$28.09	\$16.95	\$30.66	\$20.23	\$32.23	\$21.87	\$33.33	\$22.62	\$2.17
Tax Levy**	-\$37.24	\$0.00	-\$41.54	\$0.00	-\$46.85	\$0.00	-\$49.75	\$0.00	-\$51.68	
Total	\$0.00	\$70.24	\$0.00	\$74.68	\$0.00	\$77.60	\$0.00	\$79.97	\$0.00	\$5.31

* Calculated based on the average assessment value of \$800,000 for a typical residential property.

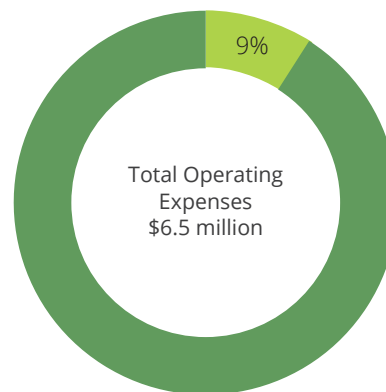
A town that grows

The Town of Stouffville is becoming more and more attractive for families, seniors, and businesses. It is our priority to maintain a manageable growth rate and create a complete community that helps meet the needs for people's daily living throughout a lifetime.

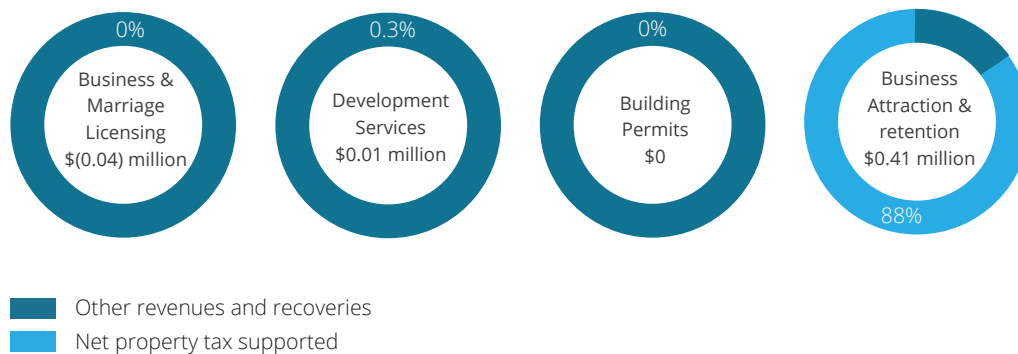
Key drivers

- Step increases in salaries and benefits
- Inflationary pressures
- Development revenue opportunities

Percentage of 2023 budget

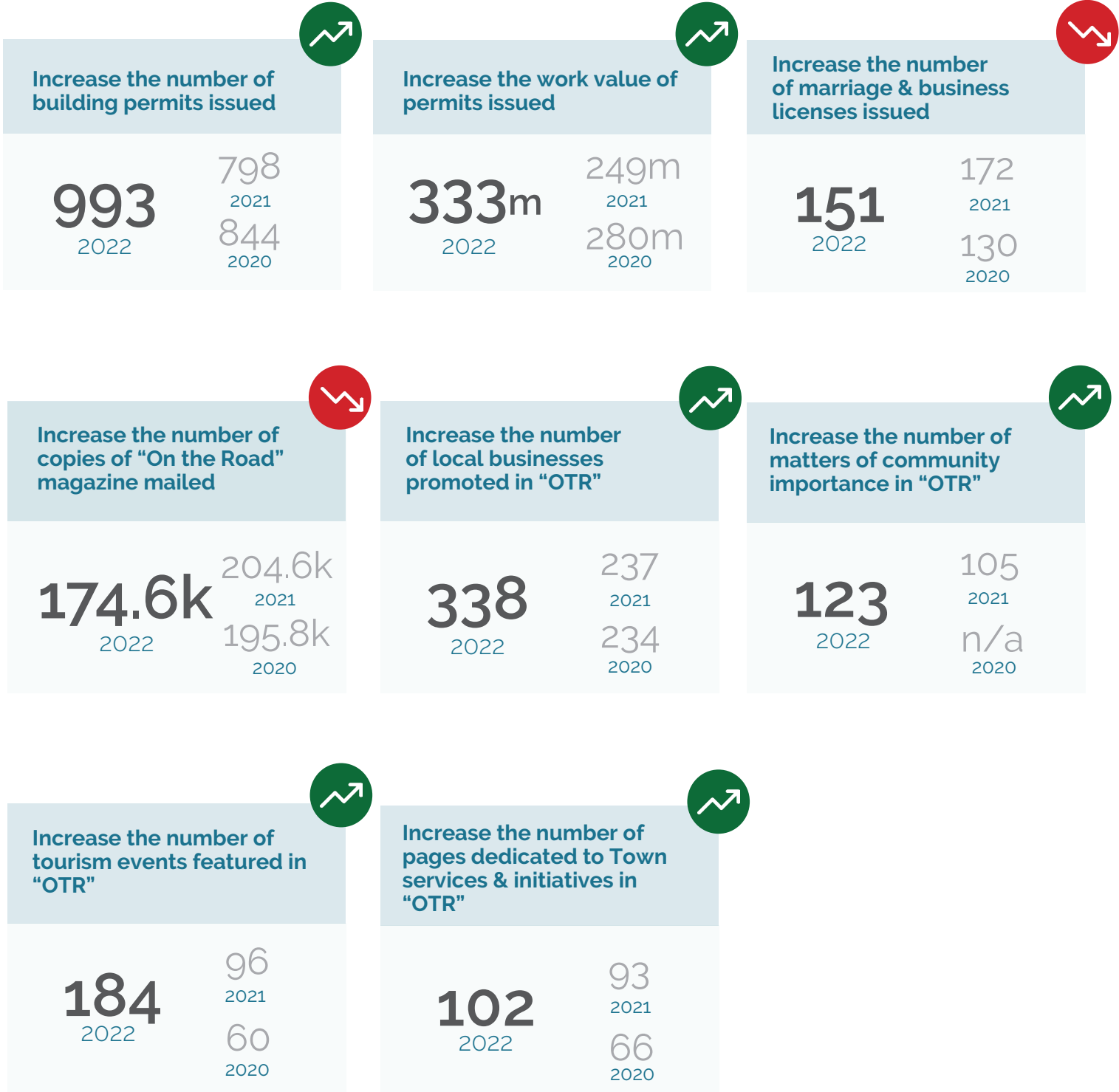


Percentage of 2023 operating expenses funded by property taxes





A town that **grows** at a manageable rate & contributes to a complete community



2023 Approved business cases

Building Code Technician
Building permits

To serve as a primary contact for visitor inquiries at the counter concerning development/building permit/zoning information and provides the ability to triage to the appropriate staff in a collaborative method. This will provide an efficient and effective process for an in-person assistance which addresses the need to serve our residents who prefer in-person integration with an ultimate goal of customer satisfaction. (Full cost recovery)

2023 Net Budget \$	2024 Net Budget \$	Total Budget
-	-	-

Planning Coordinator
Development services

To improve service levels impacted by the population growth and the volume of Development activity; to act as a first point of contact for the Planning division with respect to planning inquiries and redirect to relevant planning staff. This will improve and streamline the customer service quality.

2023 Net Budget \$	2024 Net Budget \$	Total Budget
27,910	24,000	51,910

Administrator/Clerk
Development services

To improve service levels and provide service excellence to stakeholders by providing an additional customer-facing position that works primary at the Building Services counter. This position will provide administrative assistance and will provide reception support to the Building services counter and triage inquiries to the appropriate division. (Full cost recovery)

2023 Net Budget \$	2024 Net Budget \$	Total Budget
-	-	-

Community Improvement Program - Grants
Business Attraction & Retention

The program is a suite of business improvement grants, geared to generate positive outcomes such as increased property tax, jobs and wealth.

2023 Net Budget \$	2024 Net Budget \$	Total Budget
50,000	-	50,000

Community Improvement Program - Patio Program
Business Attraction & Retention

This is the final year for this program that started during the COVID-19 pandemic to help ensure business survival to the business community. Federal funding will be applied.

2023 Net Budget \$	2024 Net Budget \$	Total Budget
40,000	-	40,000

2022-2023 Staffing

Full Time Staffing (FTEs)	2022	2023
Development Services	20	22
Building Permits	11	12
Business Attraction & Retention	2	2
Business & Marriage Licensing*	-	-
A Town That Grows	33	36

* certain services do not require a dedicated FTE, however are fulfilled with current staff complement

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change (\$)	2024 Projected Budget	Budget Change (\$)	2025 Projected Budget	Budget Change (\$)	2026 Projected Budget	Budget Change (\$)	2023 Daily Tax Payer Impact Per Household*
A Town that Grows											
Business & Marriage Licensing											
Expenses	8,668	6,480	6,480	-	6,480	6,480	6,480	-	6,480	-	
Revenues	(36,705)	(42,630)	(44,090)	(1,460)	(44,090)	(44,090)	(44,090)		(44,090)		
Total Business & Marriage Licensing	(28,037)	(36,150)	(37,610)	(1,460)	(37,610)	(37,610)	(37,610)		(37,610)		
Building Permits											
Expenses	3,699,152	2,190,600	2,210,260	19,660	2,246,240	35,980	2,282,220	35,980	2,318,200	35,980	
Revenues	(3,699,152)	(2,190,600)	(2,210,260)	(19,660)	(2,246,240)	(35,980)	(2,282,220)	(35,980)	(2,318,200)	(35,980)	
Total Building Permits	-	-	-	-	-	-	-	-	-	-	
Development Services											
Expenses	2,925,201	3,683,330	3,796,220	112,890	3,964,650	168,430	4,076,760	112,110	4,175,410	98,650	
Revenues	(3,306,945)	(3,328,640)	(3,784,450)	(455,810)	(3,841,150)	(56,700)	(3,885,440)	(44,290)	(3,921,510)	(36,070)	
Total Development Services	(381,744)	354,690	11,770	(342,920)	123,500	111,730	191,320	67,820	253,900	62,580	
Business Attraction & Retention											
Expenses	330,427	435,310	469,470	34,160	388,510	(80,960)	397,300	8,790	406,420	9,120	
Revenues	(70,966)	(56,700)	(56,700)		(56,700)		(56,700)		(56,700)		
Total Business Attraction & Retention	259,461	378,610	412,770	34,160	331,810	(80,960)	340,600	8,790	349,720	9,120	\$0.05
A Town that Grows Total (Net Budget)	(150,320)	697,150	386,950	(310,220)	417,680	30,750	494,270	76,590	565,950	71,680	\$0.05

* Calculated based on the average assessment value of \$800,000 for a typical residential property.

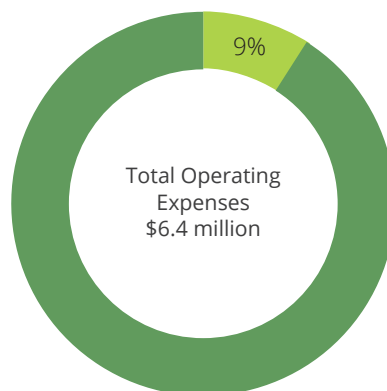
A town that moves

An efficient transportation system enhances people's quality of life and facilitates economic development of the Town. Our goal is to improve the condition and efficiency of the local road network while addressing connectivity and advancing active transportation facilities.

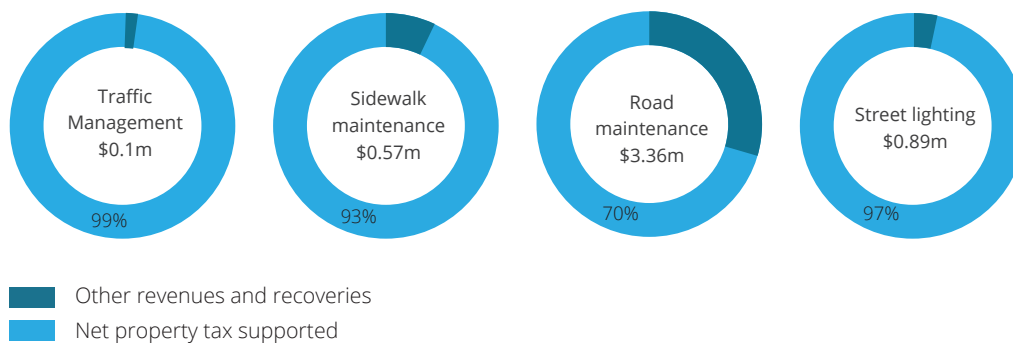
Key drivers

- Step increases in salaries and benefits
- Inflationary pressures and contractual cost increases
- Increase in winter sidewalk maintenance due to the acquisition of a new unit for growth

Percentage of 2023 budget



Percentage of 2023 operating expenses funded by property taxes





Improve the condition and efficiency of the local road network while addressing connectivity and advancing new transportation facilities.



2023 Approved business cases

Manager, Environmental Services

Road Maintenance, Water and Wastewater Services.

Responsible for the oversight of day to day activities of the Town's Water, Waste Water, Waste Management and Arboriculture. This role will contribute to service excellence resulting in higher level of environmental services, and will enable successful stewardship of the infrastructure required to support a growing community for maintenance of existing and future environmental related infrastructure.

2023 Net Budget \$	2024 Net Budget \$	Total Budget
55,483	49,356	104,839

Water/Wastewater Operator

Road Maintenance, Water and Wastewater Services

To improve service levels impacted by the population growth and the volume of Development activity; to act as a first point of contact for the Planning division with respect to planning inquiries and redirect to relevant planning staff. This will improve and streamline the customer service quality.

2023 Net Budget \$	2024 Net Budget \$	Total Budget
6,800	1,890	8,690

* Position gets allocated between A Town that Moves (72%), A Healthy and Greener Town (28%)

2022-2023 Staffing

Full Time Staffing (FTEs)	2022	2023
Road Maintenance	24.7	26.2
Traffic Management	0.1	0.2
Sidewalk Maintenance	1.0	1.1
Street Lighting	1.7	1.8
A Town that Moves	27.5	29.2

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budgetw	Budget Change (\$)	2024 Projected Budget	Budget Change (\$)	2025 Projected Budget	Budget Change (\$)	2026 Projected Budget	Budget Change (\$)	2023 Daily Tax Payer Impact Per Household*
A Town that Moves											
Road Maintenance											
Expenses	4,564,850	4,681,294	4,790,880	109,586	4,804,360	13,480	5,052,000	247,640	5,213,940	161,940	
Revenues	(2,234,827)	(1,539,775)	(1,430,980)	108,795	(1,177,660)	253,320	(1,177,660)		(1,177,660)		
Total Road Maintenance	2,330,022	3,141,519	3,359,900	218,381	3,626,700	266,800	3,874,340	247,640	4,036,280	161,940	\$0.43
Sidewalk Maintenance											
Expenses	491,564	523,796	609,970	86,174	632,000	22,030	648,630	16,630	664,610	15,980	
Revenues	(16,814)	(42,447)	(42,450)	(3)	(42,170)	280	(42,170)		(42,170)		
Total Sidewalk Maintenance	474,750	481,349	567,520	86,171	589,830	22,310	606,460	16,630	622,440	15,980	\$0.07
Street Lighting											
Expenses	848,480	859,653	916,850	57,197	951,260	34,410	976,270	25,010	1,000,040	23,770	
Revenues	(16,771)	(29,347)	(29,350)	(3)	(28,860)	490	(28,860)		(28,860)		
Total Street Lighting	831,709	830,307	887,500	57,193	922,400	34,900	947,410	25,010	971,180	23,770	\$0.11
Traffic Management											
Expenses	79,514	98,836	104,940	6,104	108,920	3,980	111,790	2,870	114,520	2,730	
Revenues	(602)	(1,506)	(1,510)	(4)	(1,450)	60	(1,450)		(1,450)		
Total Traffic Management	78,912	97,330	103,430	6,100	107,470	4,040	110,340	2,870	113,070	2,730	\$0.01
A Town that Moves	3,715,394	4,550,505	4,918,350	367,845	5,246,400	328,050	5,538,550	292,150	5,742,970	204,420	\$0.63
Total (Net Budget)											

* Calculated based on the average assessment value of \$800,000 for a typical residential property.

A healthy and greener town

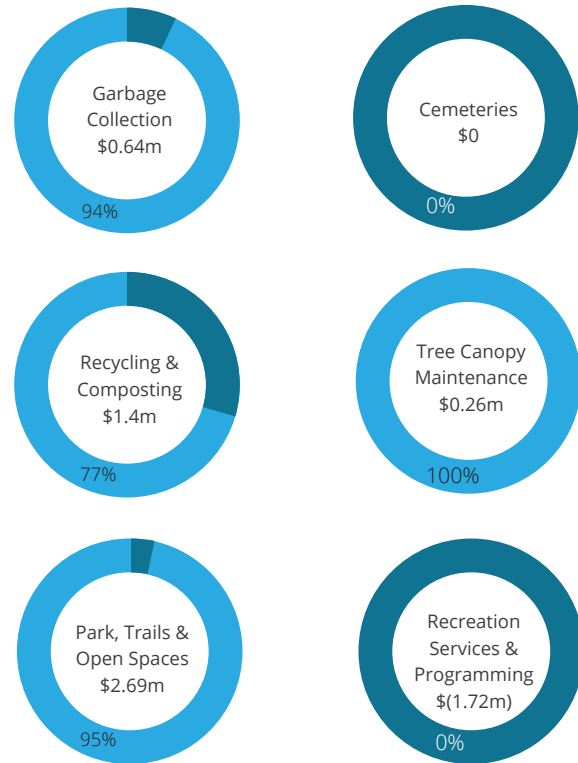
The Town of Stouffville is thriving to improve the wellbeing of its residents by increasing offerings and opportunities for Active living and promoting responsible use and protection of natural resources.

Key drivers

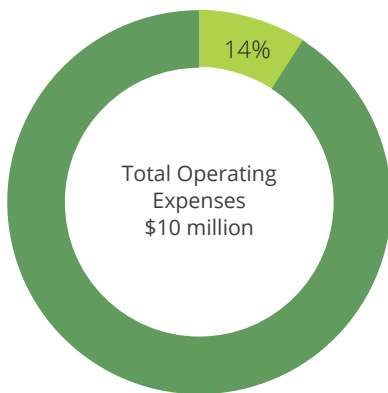
- Step increases in salaries and benefits
- Contractual cost increases and budget for growth for Garbage Collection / Recycling & Composting
- Increase in water expenses for splash-pads to right size the budget
- Inflationary pressures
- Significant net revenue resulting from Facility maintenance costs being segregated into a separate service
- Increase in Recreational programs offerings to maintain pre-covid service levels
- Revenue opportunities from increased ice rentals and fitness memberships
- Portion of the tree canopy maintenance reallocated to the Capital budget

Percentage of 2023 operating expenses funded by property taxes

■ Other revenues and recoveries
■ Net property tax supported



Percentage of 2023 budget





Increase offerings & opportunities for Active Living



Increase the number of Leisure Centre lane swim participants

25,212
2022

7,217*
2021

11,552*
2020



Increase the number of swimming lesson participants

4,176
2022

669*
2021

438*
2020



Increase the average number of aquatic & fitness membership per months

786
2022

216*
2021

1,107
2020



Increase the number of recreation programs participants

4,352
2022

3,400*
2021

631*
2020



Increase the number of Drop-in Recreation participants

9,709
2022

609*
2021

3,909*
2020



Increase the number of 55+ Club Members

420
2022

202*
2021

129*
2020



Increase the number of group fitness participants

21,923
2022

8,353*
2021

9,384*
2020



Increase the number of players in soccer leagues

250
2022

320*
2021

350*
2020

* affected by COVID-19



Increase offerings & opportunities for Active Living



* affected by COVID-19

2023 Approved business cases

Manager, Environmental Services

Garbage Collection, Recycling & Composting and Tree Canopy Maintenance

Responsible for the oversight of day to day activities of the Town's Water, Waste Water, Waste Management and Arboriculture. This role will contribute to service excellence resulting in higher level of environmental services, and will enable successful stewardship of the infrastructure required to support a growing community for maintenance of existing and future environmental related infrastructure.

2023 Net Budget \$	2024 Net Budget \$	Total Budget
21,577	19,194	40,771

Operator

Parks, Trails & Open Spaces

To support the operation of the Town's newest recreation amenity, the skating trail, and the increased service level demand in the Town's parkland system. This position will maintain and operate the refrigeration systems, facility equipment and ice re-surfacer throughout the fall and winter season, and will assist in providing necessary support to the growing needs of the Parks division throughout the summer season.

2023 Net Budget \$	2024 Net Budget \$	Total Budget
41,235	37,620	78,855

* Position gets allocated between A Town that Moves (72%), A Healthy and Greener Town (28%).

2022-2023 Staffing

Full Time Staffing (FTEs)	2022	2023
Garbage Collection	1.3	1.4
Recycling & Composting	2.7	2.9
Park, Trails & Open Spaces	9.6	10.6
Recreation services & Programming	10.4	10.4
Cemeteries*	-	-
Tree Canopy Maintenance	2	2
A Healthy and Greener Town	25.9	27.2

* certain services do not require a dedicated FTE, however are fulfilled with current staff complement.

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change (\$)	2024 Projected Budget	Budget Change (\$)	2025 Projected Budget	Budget Change (\$)	2026 Projected Budget	Budget Change (\$)	2023 Daily Tax Payer Impact Per Household*
A Healthy and Greener Town											
Garbage Collection											
Expenses	632,245	632,047	677,420	45,373	707,710	30,290	731,910	24,200	755,580	23,670	
Revenues	(34,978)	(34,249)	(40,500)	(6,251)	(40,150)	350	(40,150)		(40,150)		
Total Garbage Collection	597,268	597,798	636,920	39,122	667,560	30,640	691,760	24,200	715,430	23,670	\$0.08
Recycling & Composting											
Expenses	1,753,634	1,662,723	1,816,940	154,217	1,888,960	72,020	1,946,970	58,010	2,003,950	56,980	
Revenues	(437,158)	(355,377)	(415,060)	(59,683)	(414,300)	760	(414,300)		(414,300)		
Total Recycling & Composting	1,316,476	1,307,345	1,401,880	94,535	1,474,660	72,780	1,532,670	58,010	1,589,650	56,980	\$0.18
Parks, Trails & Open Spaces											
Expenses	2,726,960	2,584,111	2,834,450	250,339	2,932,800	98,350	3,012,210	79,410	2,889,650	(122,580)	
Revenues	(518,091)	(319,630)	(148,750)	170,880	(148,750)		(148,750)		(148,750)		
Total Parks, Trails & Open Spaces	2,208,869	2,264,481	2,685,700	421,219	2,784,050	98,350	2,863,460	79,410	2,740,880	(122,580)	\$0.34
Recreation Services & Programming											
Expenses	3,036,272	3,785,784	4,250,040	464,256	4,334,050	84,010	4,417,680	83,630	4,502,880	85,200	
Revenues	(2,510,023)	(5,214,980)	(5,971,940)	(756,960)	(5,977,220)	(5,280)	(5,980,080)	(2,860)	(5,983,010)	(2,930)	
Total Recreation Services & Programming	526,249	(1,429,196)	(1,721,900)	(292,704)	(1,643,170)	78,730	(1,562,400)	80,770	(1,480,130)	82,270	\$(0.22)
Cemeteries											
Expenses	208,415	154,580	161,530	6,950	161,530		161,530		161,530		
Revenues	(208,415)	(154,580)	(161,530)	(6,950)	(161,530)		(161,530)		(161,530)		
Total Cemeteries											
Tree Canopy Maintenance											
Expenses	479,530	382,564	255,380	(127,184)	265,290	9,910	271,310	6,020	277,600	6,290	
Total Tree Canopy Maintenance	479,530	382,564	255,380	(127,184)	265,290	9,910	271,310	6,020	277,600	6,290	\$0.03
A Healthy and Greener Town Total (Net Budget)	5,128,391	3,122,992	3,257,980	134,988	3,548,390	290,410	3,796,800	248,410	3,843,430	46,630	\$0.42

* Calculated based on the average assessment value of \$800,000 for a typical residential property.

An engaging town

We recognize the importance of building a welcoming community where each member feels engaged, empowered, and supported. Cultural events and community activities contribute to a positive sense of place, embrace diversity, and foster inclusivity.

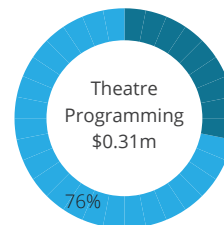
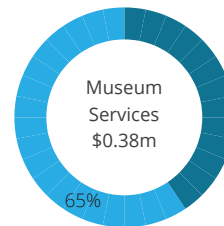
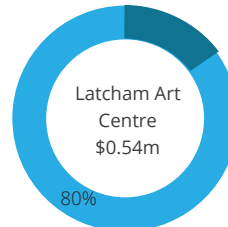
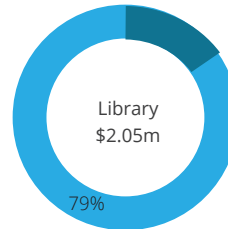
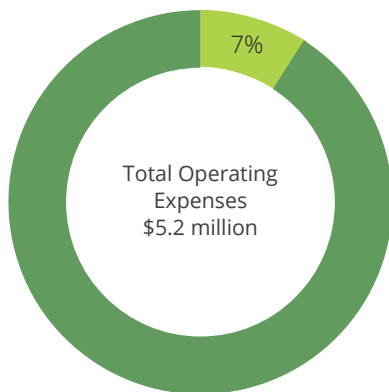
Key drivers

- Annualization and step increases in salaries and benefits
- Increased Part-time salaries due to increased offerings to residents
- Inflationary and contractual pressures
- Software improvements
- Reduced grants and donations funding
- Program Revenue opportunities
- Holiday Market reallocated from the capital budget
- Stouffville Celebrates sponsorship revenue increases

Percentage of 2023 operating expenses funded by property taxes

- Other revenues and recoveries
- Net property tax supported

Percentage of 2023 budget





Increase community engagement & outreach



Increase the number of library cardholders

18,254
2022

15,734 2021 16,757 2020



Increase library program attendance

18,219
2022

6,390 2021 8,349 2020



Increase library materials circulation (physical items)

265,543
2022

146,770 2021 121,379 2020

Increase the number of attendees at the Santa Claus parade

7,000
2022

5,000 2021
5,000* 2020

Increase the number of visitors to Art in the Park

1,500
2022

>1,000 2021
cancelled* 2020

* affected by COVID-19

2023 Approved business cases

Supervisor - Events & Community Partnerships

Events & Community Engagement

To lead the Events team to plan and execute inclusive, diverse, and engaging programs and events for residents and visitors to Stouffville. This role will provide onsite support and oversee all public health and safety protocols for Town-run events. This will enhance the Town's commitment to provide safe and successful festivals and events. The role has been identified in the Leisure and Community Services Mater Plan . (Full cost recovery)

2023 Net Budget \$	2024 Net Budget \$	Total Budget
-	-	-

Marketing & Communications Coordinator

Library

A dedicated marketing resource for The Library and Latcham Art Gallery ensures residents are receiving information and communication on all of the programs and resources, and thus ensuring the opportunity to maximize their use of these resources and programs. The position connects strongly to the pillar of the Library's Strategic Plan: increase marketing and social media capacity to achieve optimal connection to our community. The role was also identified in the 2022 Library Master Plan.

2023 Net Budget \$	2024 Net Budget \$	Total Budget
44,140	40,870	85,010

2022-2023 Staffing

Full Time Staffing (FTEs)	2022	2023
Events & Community Engagement	3.6	4.6
Museum Services	3.4	3.4
Theatre Programming	2.4	2.4
Library	11	12
Latcham Art Centre	4	4
An Engaging Town	24.4	26.4

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change (\$)	2024 Projected Budget	Budget Change (\$)	2025 Projected Budget	Budget Change (\$)	2026 Projected Budget	Budget Change (\$)	2023 Daily Tax Payer Impact Per Household*
An Engaging Town											
Latcham Art Centre											
Expenses	346,462	664,541	676,140	11,599	765,870	89,730	800,180	34,310	835,510	35,330	
Revenues	(158,077)	(259,000)	(132,710)	126,290	(133,090)	(380)	(133,480)	(390)	(133,880)	(400)	
Total Latcham Art Centre	188,385	405,541	543,430	137,889	632,780	89,350	666,700	33,920	701,630	34,930	\$0.07
Events & Community Engagement											
Expenses	804,594	825,286	955,670	130,384	1,010,720	55,050	1,027,520	16,800	1,045,130	17,610	
Revenues	(154,332)	(197,790)	(399,620)	(201,830)	(429,540)	(29,920)	(429,790)	(250)	(430,060)	(270)	
Total Events & Community Engagement	650,262	627,496	556,050	(71,446)	581,180	25,130	597,730	16,550	615,070	17,340	\$0.07
Library											
Expenses	2,478,835	2,592,669	2,602,120	9,451	2,743,660	141,540	2,869,230	125,570	2,964,200	94,970	
Revenues	(932,025)	(849,640)	(550,470)	299,170	(539,310)	11,160	(542,250)	(2,940)	(545,270)	(3,020)	
Total Library	1,546,810	1,743,029	2,051,650	308,621	2,204,350	152,700	2,326,980	122,630	2,418,930	91,950	\$0.26
Theatre Programming											
Expenses	234,422	398,794	410,450	11,656	431,660	21,210	451,440	19,780	472,330	20,890	
Revenues	(39,112)	(162,850)	(99,890)	62,960	(103,520)	(3,630)	(107,340)	(3,820)	(108,350)	(1,010)	
Total Theatre Programming	195,310	235,944	310,560	74,616	328,140	17,580	344,100	15,960	363,980	19,880	\$0.04
Museum Services											
Expenses	371,988	444,774	584,480	139,706	607,220	22,740	627,520	20,300	645,590	18,070	
Revenues	(163,744)	(192,590)	(206,610)	(14,020)	(206,610)		(206,610)		(206,610)		
Total Museum Services	208,244	252,184	377,870	125,686	400,610	22,740	420,910	20,300	438,980	18,070	\$0.05
An Engaging Town Total (Net Budget)	2,789,010	3,264,194	3,839,560	575,366	4,147,070	307,510	4,356,450	209,380	4,538,640	182,190	\$0.49

* Calculated based on the average assessment value of \$800,000 for a typical residential property.

A safe town

The Town of Stouffville is committed to becoming a safer town by ensuring residents have access to the services that promote safety in their neighbourhoods and across the town such as Fire education and prevention, Fire response, Municipal law and parking enforcement, Animal services and Crossing guards.

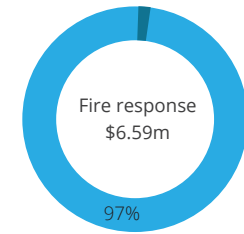
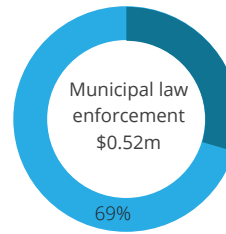
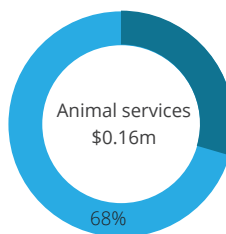
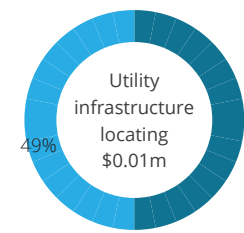
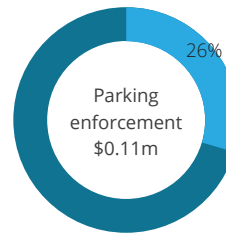
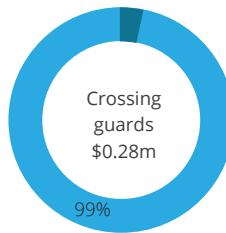
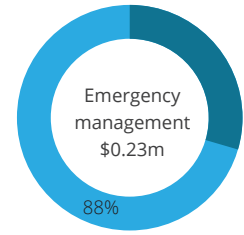
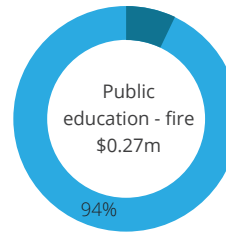
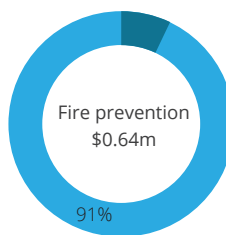
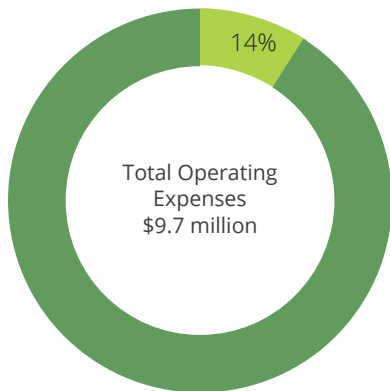
Key drivers

- Step increases in salaries and benefits
- Annualization and increase in Fire Response and Prevention salaries due to classification changes
- Inflationary pressures

Percentage of 2023 operating expenses funded by property taxes

■ Other revenues and recoveries
■ Net property tax supported

Percentage of 2023 budget





Make our community safer



Increase the number of fire inspections conducted

707	521
2022	2021
	418
	2020



Increase the number of fire prevention plans reviewed

394	283
2022	2021
	177
	2020



Increase the number of public education events held

89	43
2022	2021
	41
	2020



Increase the number of emergency responses initiated

1701	1146
2022	2021
	1355
	2020



Increase the number of animal services cases opened

390	465
2022	2021
	426
	2020

2023 Approved business cases

Suppression Firefighter x4

Fire response

The additional staffing allows one station to be staffed with a minimum of 4 firefighters 24/7; having 4 firefighters arrive on scene allows for immediate interior fire operations, search, rescue and fire control; increased compliance with NPFA standards and industry best practices. The approval of these positions will meet the requirements of 2021-2031 Fire Master Plan.

2023 Net Budget \$	2024 Net Budget \$	Total Budget
196,060	95,240	291,300

Deputy Fire Chief

Public education, emergency management, fire prevention, fire response

Senior Officer will be available 365 days a year; improve operational readiness, command options and span of control; to allow an opportunity to manage succession planning. Approval of this position is in alignment with 2021-2031 Fire Master Plan.

2023 Net Budget \$	2024 Net Budget \$	Total Budget
133,170	60,890	194,060

2022-2023 Staffing

Full Time Staffing (FTEs)	2022	2023
Fire Response	37.9	42.2
Public Education - Fire	1.5	1.6
Fire Prevention	3.9	4.2
Emergency Management	0.75	1
Municipal Law Enforcement	6	6
Parking Enforcement	2.9	2.9
Animal Services	1.2	1.2
Crossing Guards	0.6	0.6
Utility Infrastructure - Locates*	-	-
A Safe Town	54.6	59.6

* certain services do not require a dedicated FTE, however are fulfilled with current staff complement

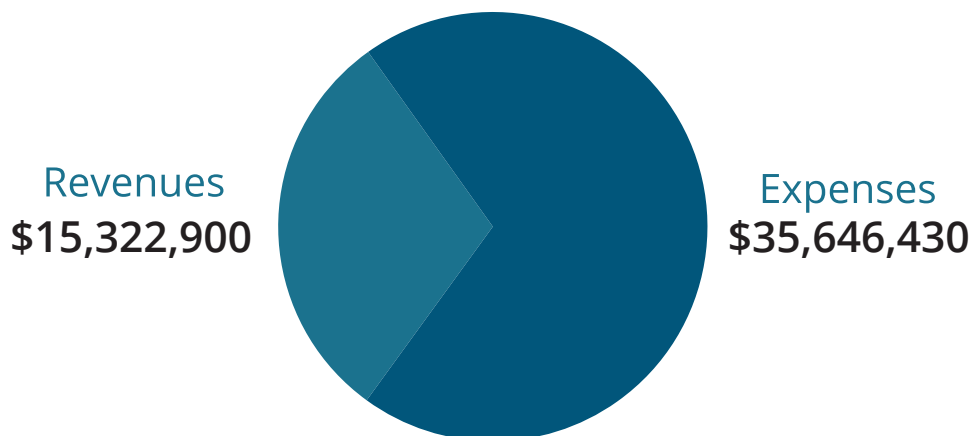
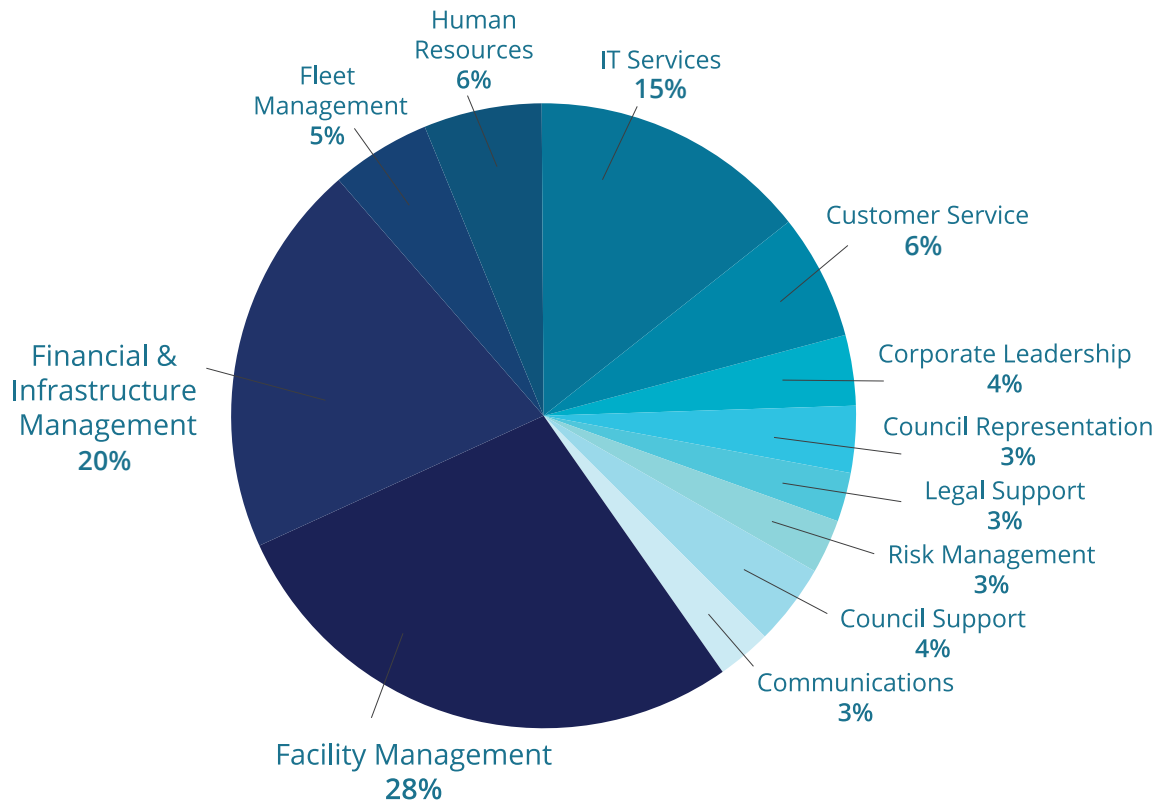
	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change (\$)	2024 Projected Budget	Budget Change (\$)	2025 Projected Budget	Budget Change (\$)	2026 Projected Budget	Budget Change (\$)	2023 Daily Tax Payer Impact Per Household*
A Safe Town											
Crossing Guards											
Expenses	138,498	268,352	282,800	14,448	300,200	17,400	307,330	7,130	314,020	6,690	
Revenues	(1,634)	(4,089)	(4,090)	(1)	(3,940)	150	(3,940)		(3,940)		
Total Crossing Guards	136,864	264,263	278,710	14,447	296,260	17,550	303,390	7,130	310,080	6,690	\$0.04
Emergency Management											
Expenses	499,447	156,418	263,560	107,142	660,480	396,920	667,880	7,400	642,690	(25,190)	
Revenues	(18,631)	(18,863)	(30,870)	(12,008)	(30,870)		(30,870)		(30,870)		
Total Emergency Management	480,816	137,556	232,690	95,135	629,610	396,920	637,010	7,400	611,820	(25,190)	\$0.03
Animal Services											
Expenses	196,296	231,087	228,290	(2,797)	236,220	7,930	243,520	7,300	247,050	3,530	
Revenues	(48,214)	(72,000)	(72,000)		(72,000)		(72,000)		(72,000)		
Total Animal Services	148,082	159,087	156,290	(2,797)	164,220	7,930	171,520	7,300	175,050	3,530	\$0.02
Fire Prevention											
Expenses	553,986	613,640	703,320	89,680	752,660	49,340	778,290	25,630	754,950	(23,340)	
Revenues	(46,707)	(55,738)	(61,840)	(6,103)	(61,840)		(61,840)		(61,840)		
Total Fire Prevention	507,279	557,903	641,480	83,578	690,820	49,340	716,450	25,630	693,110	(23,340)	\$0.08
Municipal Law Enforcement											
Expenses	578,619	688,526	755,510	66,984	791,340	35,830	825,250	33,910	850,040	24,790	
Revenues	(101,594)	(220,000)	(235,000)	(15,000)	(235,000)		(235,000)		(235,000)		
Total Municipal Law Enforcement	477,025	468,526	520,510	51,984	556,340	35,830	590,250	33,910	615,040	24,790	\$0.07
Parking Enforcement											
Expenses	293,689	319,727	415,160	95,433	430,830	15,670	441,170	10,340	449,300	8,130	
Revenues	(369,970)	(284,500)	(308,500)	(24,000)	(308,500)		(308,500)		(308,500)		
Total Parking Enforcement	(76,281)	35,227	106,660	71,433	122,330	15,670	132,670	10,340	140,800	8,130	\$0.01

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change (\$)	2024 Projected Budget	Budget Change (\$)	2025 Projected Budget	Budget Change (\$)	2026 Projected Budget	Budget Change (\$)	2023 Daily Tax Payer Impact Per Household*
Public Education - Fire											
Expenses	207,730	232,732	293,050	60,318	313,250	20,200	322,430	9,180	308,770	(13,660)	
Revenues	(12,421)	(12,575)	(18,520)	(5,945)	(18,520)		(18,520)		(18,520)		
Total Public Education	195,309	220,157	274,530	54,373	294,730	20,200	303,910	9,180	290,250	(13,660)	\$0.04
Utility/Infrastructure Locating											
Expenses	21,049	16,480	22,540	6,060	22,900	360	23,270	370	23,640	370	
Revenues	(22,409)	(11,550)	(11,550)		(11,550)		(11,550)		(11,550)		
Total Utility Infrastructure Locating	(1,360)	4,930	10,990	6,060	11,350	360	11,720	370	12,090	370	\$0.00
Fire Response											
Expenses	5,756,820	6,412,470	6,777,110	364,640	7,158,940	381,830	7,405,620	246,680	7,583,170	177,550	
Revenues	(206,240)	(257,265)	(186,040)	71,225	(186,040)		(186,040)		(186,040)		
Total Fire Response	5,550,580	6,155,205	6,591,070	435,865	6,972,900	381,830	7,219,580	246,680	7,397,130	177,550	\$0.84
A Safe Town Total (Net Budget)	7,418,314	8,002,853	8,812,930	810,077	9,738,570	925,640	10,086,510	347,940	10,245,390	158,880	\$1.13

* Calculated based on the average assessment value of \$800,000 for a typical residential property.

Supporting services

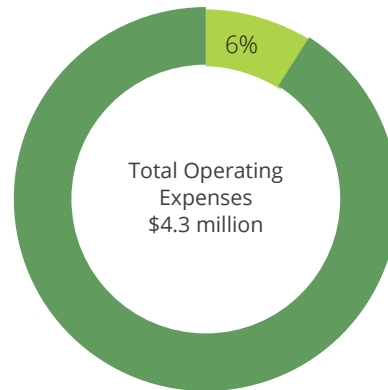
GOOD GOVERNANCE AND ORGANIZATIONAL EFFECTIVENESS:



Good governance

The Town of Stouffville is committed to being transparent and accountable to its residents by providing easy access to information and facilitating participation in the democratic process. We work in consultation with Council, the Community, and our Partners to strengthen the Town and the manner in which we deliver services and programs to our residents and our stakeholders.

Percentage of 2023 budget



Key drivers

- Corporate reorganization savings
- Professional services cost increase

2022-2023 Staffing

Full Time Staffing (FTEs)	2022	2023
Corporate Leadership	4	4
Council Support	6	6
Legal Support	3	3
Council Representation*	-	-
Election Management*	-	-
Internal Audit*	-	-
Risk Management*	-	-
Good Governance	13	13

* certain services do not require a dedicated FTE, however are fulfilled with current staff complement.

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change (\$)	2024 Projected Budget	Budget Change (\$)	2025 Projected Budget	Budget Change (\$)	2026 Projected Budget	Budget Change (\$)	2023 Daily Tax Payer Impact Per Household*
Good Governance											
Corporate Leadership											
Expenses	885,522	1,058,919	733,860	(325,059)	750,790	16,930	767,240	16,450	804,300	37,060	
Total Corporate Leadership	885,522	1,058,919	733,860	(325,059)	750,790	16,930	767,240	16,450	804,300	37,060	\$0.09
Council Representation											
Expenses	698,627	683,590	693,970	10,380	709,740	15,770	724,630	14,890	747,630	23,000	
Total Council Representation	698,627	683,590	693,970	10,380	709,740	15,770	724,630	14,890	747,630	23,000	\$0.09
Election Management											
Expenses	10,123	302,500	2,500	(300,000)	2,500	2,500	2,500	2,500	402,500	400,000	
Total Election Management	10,123	302,500	2,500	(300,000)	2,500	2,500	2,500	2,500	402,500	400,000	\$0.00
Internal Audit											
Expenses	20,174	22,000	22,000		22,000		22,000		22,000		
Total Internal Audit	20,174	22,000	22,000		22,000		22,000		22,000		\$0.00
Legal Support											
Expenses	1,073,016	1,189,330	1,256,440	67,110	1,259,780	13,340	1,282,690	12,910	1,296,100	13,410	
Revenues	(979,614)	(771,120)	(746,120)	25,000	(721,120)	25,000	(721,120)		(721,120)		
Total Legal Support	93,402	418,210	510,320	92,110	548,660	38,340	561,570	12,910	574,980	13,410	\$0.07
Risk Management											
Expenses	612,726	703,870	721,330	17,460	737,590	16,260	754,210	16,620	771,200	16,990	
Revenues	(125,300)	(148,500)	(156,920)	(8,420)	(160,370)	(3,450)	(163,910)	(3,540)	(167,520)	(3,610)	
Total Risk Management	487,426	555,370	564,410	9,040	577,220	12,810	590,300	13,080	603,680	13,380	\$0.07
Council Support											
Expenses	759,169	825,600	846,680	21,080	913,120	66,440	942,670	29,550	967,870	25,200	
Revenues	(569)	(2,510)	(2,510)		(2,510)		(2,510)		(2,510)		
Total Council Support	758,600	823,090	844,170	21,080	910,610	66,440	940,160	29,550	965,360	25,200	\$0.11
Good Governance Total (Net Budget)	2,953,874	3,863,679	3,371,230	(492,449)	3,521,520	150,290	3,608,400	86,880	4,120,450	512,050	\$0.43

* Calculated based on the average assessment value of \$800,000 for a typical residential property.

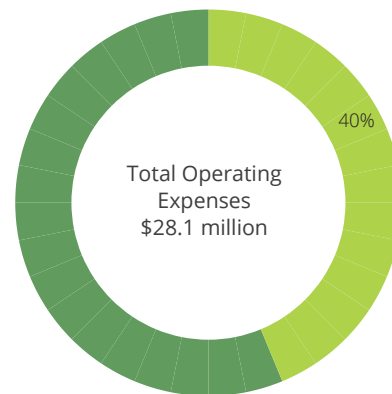
Organizational effectiveness

Enabling services support the entire organization and are the foundation of service delivery to our residents. The Town will ensure all services are provided in an effective manner. We are committed to continuously improving our operating processes, safeguarding information and assets, and improving customer service experience across all our services.

Key drivers

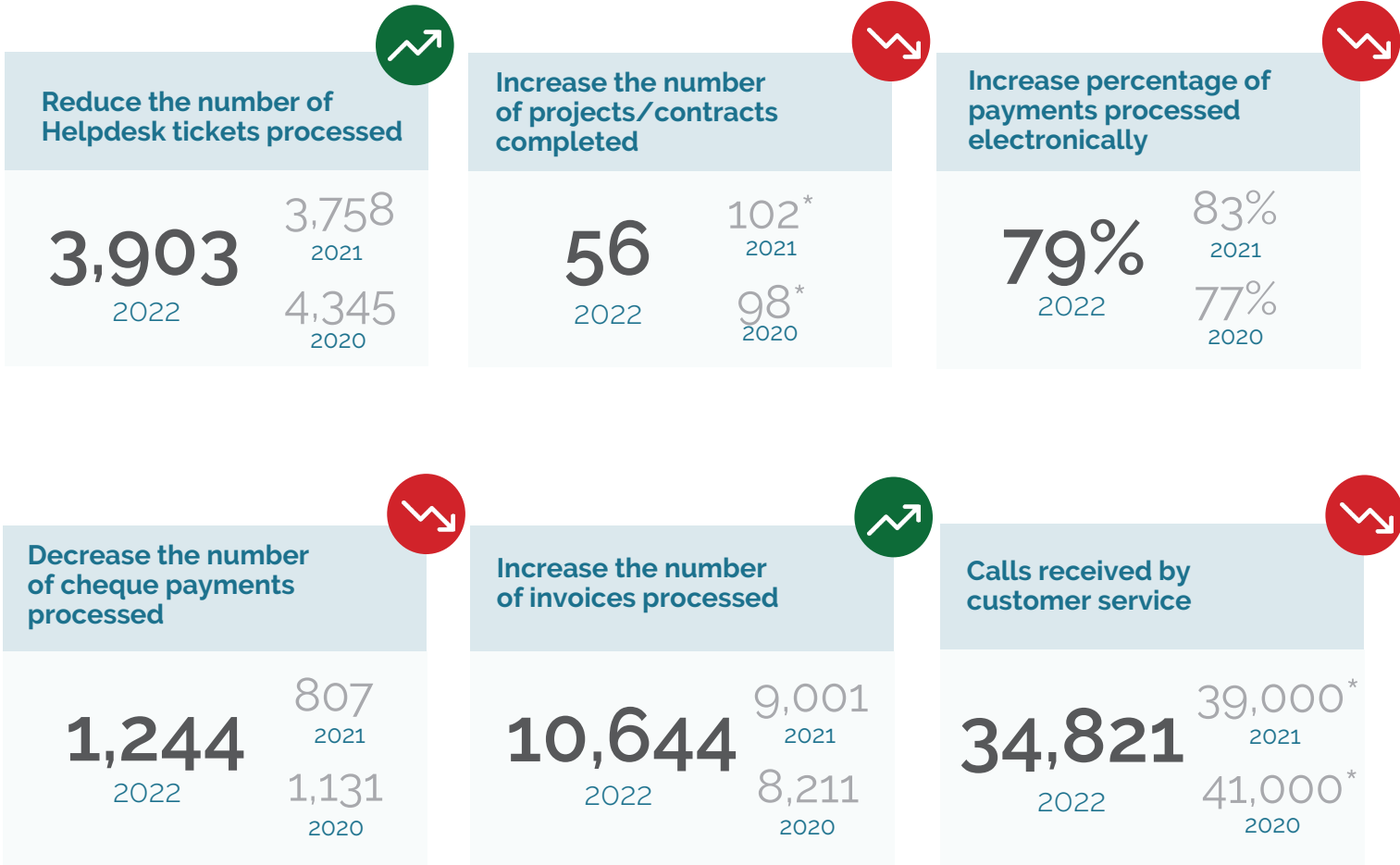
- 3% Capital Levy
- Add back 2022 contribution from Tax Rate stabilization reserve
- Covid grant no longer available in 2023
- Annualization and step increases in salaries and benefits
- Inflationary pressures: fuel and utility costs
- Consulting and professional services cost increase
- Increase in annual software subscription/maintenance costs due to the implementation of new software and contractual cost increases for existing software
- Revenue opportunities: Investment income on Long Term investments; Penalties and Interest

Percentage of 2023 budget





To **elevate** our organizational effectiveness



* affected by COVID-19

2023 Approved business cases

Maintenance Technician

Facility Management

To continue to meet the varying needs of Town's facilities and events and the needs of additional services that accompany Town's growth. This position will create efficiencies in performing tasks that would typically require a third-party contractor, and extend the life of the equipment that drives the Town's facilities on a daily basis. (Full cost recovery)

2023 Net Budget \$	2024 Net Budget \$	Total Budget
-	-	-

Finance Specialist (conversion)

Finance & Infrastructure Management

A dedicated in-house resource that acts as a champion, advisor and expert in the delivery of asset management planning and for increased level of service in the future. This will ensure that the Town does not have to spend future dollars on consultants for the legislative requirements.

2023 Net Budget \$	2024 Net Budget \$	Total Budget
63,640	-	63,640

Client Service Coordinator

IT Services

To meet the Service Level Agreement with respect to the Help Desk service response time due to the growing base of client end-point devices. This will help the Town staff to work more efficiently and be able to provide a better service to taxpayers.

2023 Net Budget \$	2024 Net Budget \$	Total Budget
78,920	35,660	114,580

Graphic Designer

Communications

To replace the outsourcing with an expert in production of marketing and corporate material and support a collaborative, customer-focused approach that enhance efficiency, effectiveness and customer satisfaction.

2023 Net Budget \$	2024 Net Budget \$	Total Budget
56,470	16,950	73,420

2022-2023 Staffing

Full Time Staffing (FTEs)	2022	2023
Communications	4	5
Human Resources	7	7
Customer Service	11	11
Financial & Infrastructure Management	20	21
IT Services	9	10
Facility Management	21.6	22.6
Fleet Management	2	2
Organizational Effectiveness	74.6	78.6

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change (\$)	2024 Projected Budget	Budget Change (\$)	2025 Projected Budget	Budget Change (\$)	2026 Projected Budget	Budget Change (\$)	2023 Daily Tax Payer Impact Per Household*
Organizational Effectiveness											
Communications											
Expenses	290,427	474,780	620,700	145,920	660,140	39,440	673,820	13,680	686,400	12,580	
Total Communications	290,427	474,780	620,700	145,920	660,140	39,440	673,820	13,680	686,400	12,580	\$0.08
Facility Management											
Expenses	4,987,865	6,063,291	6,001,880	(61,411)	6,162,690	160,810	6,285,590	122,900	6,411,530	125,940	
Revenues	(908,288)	(890,740)	(395,110)	495,630	(403,650)	(8,540)	(412,390)	(8,740)	(421,310)	(8,920)	
Total Facility Management	4,079,577	5,172,551	5,606,770	434,219	5,801,270	194,500	5,915,430	114,160	6,032,450	117,020	\$0.72
Financial & Infrastructure Management											
Expenses	18,734,575	15,394,800	17,655,320	2,260,520	20,122,790	2,467,470	21,515,360	1,392,570	22,392,420	877,060	
Revenues	(14,048,120)	(12,849,020)	(13,497,990)	(648,970)	(13,007,630)	490,360	(13,079,150)	(71,520)	(13,549,370)	(470,220)	
Total Financial Management	4,686,455	2,545,780	4,157,330	1,611,550	7,115,160	2,957,830	8,436,210	1,321,050	8,843,050	406,840	\$0.55
Fleet Management											
Expenses	1,193,501	1,158,535	1,421,530	262,995	1,408,370	(13,160)	1,430,110	21,740	1,452,430	22,320	
Revenues	(247,871)	(262,120)	(373,160)	(111,040)	(373,160)		(373,160)		(373,160)		
Total Fleet Management	945,630	896,415	1,048,370	151,955	1,035,210	(13,160)	1,056,950	21,740	1,079,270	22,320	\$0.13
Human Resources											
Expenses	1,013,022	975,500	1,232,840	257,340	1,199,380	(33,460)	1,241,440	42,060	1,318,710	77,270	
Total Human Resources	1,013,022	975,500	1,232,840	257,340	1,199,380	(33,460)	1,241,440	42,060	1,318,710	77,270	\$0.16
IT Services											
Expenses	1,999,217	2,534,930	3,115,180	580,250	3,240,650	125,470	3,320,650	80,000	3,393,450	72,800	
Revenues	(103,730)	(105,930)	(133,590)	(27,660)	(136,070)	(2,480)	(138,610)	(2,540)	(141,190)	(2,580)	
Total IT Services	1,895,487	2,429,000	2,981,590	552,590	3,104,580	122,990	3,182,040	77,460	3,252,260	70,220	\$0.38
Customer Service											
Expenses	1,002,037	1,260,620	1,322,200	61,580	1,375,160	52,960	1,427,630	52,470	1,472,500	44,870	
Revenues	(3,990)	(17,000)	(17,500)	(500)	(18,000)	(500)	(18,500)	(500)	(19,000)	(500)	
Total Customer Service	998,047	1,243,620	1,304,700	61,080	1,357,160	52,460	1,409,130	51,970	1,453,500	44,370	\$0.17
Organizational Effectiveness Total (Net Budget)	13,908,645	13,737,646	16,952,300	3,214,654	20,230,670	3,278,370	21,872,790	1,642,120	22,623,410	750,620	\$2.17

* Calculated based on the average assessment value of \$800,000 for a typical residential property.



2023 - 2032 Capital budget

The Capital Budget supports the maintenance of existing assets, growth related projects, and strategic initiatives. For 2023, Council approved \$26.78 million of investment in infrastructure, equipment, and studies. Included in the 2023 Capital Budget is over \$2.8 million in strategic initiatives, over \$7.7 million in growth related projects and over \$16.2 million in asset repair and replacement investments.

For 2024-2026, department staff have identified \$22.7 million of projects for which the assistance of the development community is required. Additionally, \$107 million of projects that have been termed “unfunded” in that the total funding for these projects has not currently been identified in the 10-year capital program.

The Capital Budget is responsive to the pillars of the Strategic Plan, and specifically to Fiscal Sustainability; Asset Planning, Maintenance and Development and Customer Service Excellence. The capital budget is informed by the projected sustainable maintenance costs arising from the 2022 Asset Management Plan – core assets. Core assets include roads, bridges and culverts, and assets used to deliver water, wastewater, and stormwater services. The remaining assets, termed non-core assets, will be completed by July 1, 2024 as per O. Reg. 588/17.

How we are investing

50.32%

Infrastructure repair

- Investment in the repair and rehabilitation of Town-wide road infrastructure including: Edward Street and Lloyd Street watermain, road and sewer reconstruction.
- The Town continues to invest in technology infrastructure to build capacity to provide effective and efficient services into the future, including AirGap Backup Solution to mitigate the risk of data loss.
- Fleet & Equipment replacement as recommended in the Town's Asset Management Plan.

8.17%

Community planning

- A Comprehensive Zoning Bylaw update is a statutory requirement after the new Official Plan is approved.
- The Town will be working with Ministry of Transportation and York Region to investigate and design intersection and traffic signal improvements at various locations.
- A Climate Change Action Plan & Policy Study, taking place in 2024, will provide direction to undertake the necessary plans and actions to protect both the community and the corporation in terms of climate change adaptation and mitigation.
- An Environmental Assessment (EA) to take place in 2023 to bring lake-based services into the Vandorf area.

8.89%

Community safety

- Traffic Calming improvements is an initiative to improve safety in the Town. Several considerations are being reviewed such as roundabout improvements and traffic delineators.
- Investments in fire equipment and firefighter gear.
- Replacement of 2008 Pumper/Rescue response vehicle.
- Design and reconstruction of Ballantrae Fire Station 5-2 is to commence in 2023.

6.33%

Parks & open spaces

- Tovtel/Stouff Con 8 Neighborhood Park which includes 2 tennis courts and a splash pad. Design approved in 2022 and construction in 2023.
- Multi-use Trail to be constructed in 2023 from the Rouge National Urban Park through Memorial Park and up to Main Street.
- Various future growth-related neighborhood park and parkettes to be constructed.

6.75%

Community spaces

- Significant lifecycle upgrades will be completed to maintain vibrant Town-wide community spaces.
- Rehabilitation of the Town's Clock Tower to preserve a landmark has been erected to commemorate Town history.

17.98%

New infrastructure

- Additional roads, sewer and water related infrastructure projects will be initiated with developers as growth in the Phase 3 area begins.

1.57%

Customer service

The Town will update its strategic plan. The Strategic plan guiding principles provide a broad philosophy that encompasses values of the Town and the corporation. These principles provide a lens through which all decisions are to be evaluated.

2023 to 2032		
Community Planning	16,292,100	8.17%
New Infrastructure	35,845,300	17.98%
Community Spaces	13,459,876	6.75%
Parks & Open Spaces	12,615,900	6.33%
Community Safety	17,716,900	8.89%
Customer Service Excellence	3,125,000	1.57%
Infrastructure Rehabilitation & Replacement	100,336,600	50.32%
	199,391,676	100%

Capital budget overview

Growth-related project funding

Growth related capital projects are normally wholly or substantially funded through Development Charge (DC) revenues. Development Charges are generally paid at the time when building permits are drawn. The authority for Development Charges is the Development Charge Act, 1997. The Act requires that a Development Charge Background Study (DCBS) be prepared that formulates the rationale for each charge that has been brought into service through a DC By-law.

The Act is highly prescriptive with respect to how the charge is to be calculated. The growth forecast in the DCBS considers the historical construction activity, the economic and market outlook, construction underway, intensification objectives, designated lands,

and servicing capacity. The outlook must conform with the Town's Official Plan and the growth objectives of York Region. The reader is referred to the 2018 Development Charges Background Study, July 12, 2018 for a full detail of the forecasted growth. The Town has begun the process of updating its current background study which is set to expire on December 31, 2023.

However, the achievability of growth does not always correspond to projections. For example, if the units or square metres of development are below projections, then revenue for reserves is below projection, and with respect to Whitchurch-Stouffville (WS), dramatically below projections. In fact, WS has been below projections since the 2013 DCBS and continues with the 2018 DCBS.

Strategic Initiatives

Strategic Initiatives projects are central to the continued improvement of the administration of the Town which includes service and productivity software and systems; high priority studies and reports; the combination of studies and systems that responds to legislative requirements such as asset management and the Official Plan Review, and other projects that enhances the community that are not growth or asset renewal (repair and rehabilitation).

For 2023, capital projects that requested funding from the Strategic Initiatives reserve required Council to review and approve business cases brought forward by departments. Twelve business cases that totaled \$1,043,800 were approved by Council.

Unfunded / Front-ended projects

The use of the 'Front Ended' and 'Unfunded' designations is a response to the funding shortfalls as illustrated above. Unfunded and front-end projects are those for which no current source of funding is identified. The term "front-end" applies to projects for which Development Charges would otherwise fund the projects in whole or substantially, but the reserves are currently insufficient to provide the necessary funding. It is the expectation that the relevant developer (or developers) will construct the infrastructure and that repayment will come from the applicable portion of the development charges as building permits are drawn.

Unfunded projects are beyond the current funding capacity of the Town.

Uncertainties

Economic Outlook 2023. Tighter monetary policy and its impact on financial conditions throughout the Canadian economy have meaningfully slowed economic growth expectations, as household consumption begins to feel the pressure of higher interest rates and elevated inflation. As a result, RBC Economics is expecting Canada to slip into a recession in 2023 with the catalyst being higher interest rates. However, Canada has the idiosyncratic risks of elevated household debt levels coupled with an outsized economic contribution from housing that we believe warrant additional consideration.

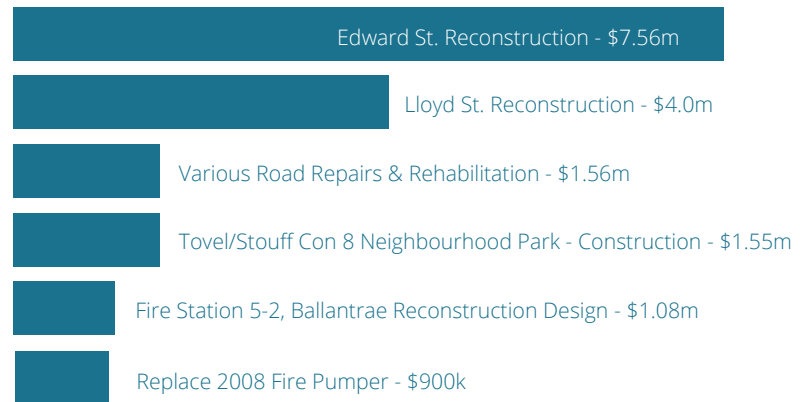
According to KPMG, disruptions to supply chain operations are set to stay in 2023, whether they be existing or new geopolitical conflicts, inflationary pressures and the recessionary environment, climate change weather events, or other issues yet to emerge. They can all impact access to goods and how they flow to their final destination, create port holdups, reduce container and ocean freight availability, and surge prices, among other concerns.

Development Activity. The section above on growth funding outlines uncertainties with respect to development charge revenue. In circumstances where it is very difficult to reliably forecast development activity, prudent budgeting would suggest not taking on the funding risk of large infrastructure projects or the assumption of debt, even if the debt is theoretically funded from development charges. Bill 23 and a number of the other changes, currently being considered and/or proposed by the Province, will have significant implications for the local implementation of land use planning, development charges, parks planning,

environmental and heritage protections, and various other matters. These changes will require substantial review and/or update of various regional and town policies, documents, processes and standards, as well as consideration of related staffing and financial resource implications.

Grant Funding. There are two forms of grant funding available to municipalities: formula-based grants and discretionary grants. Formula-based grants such as Canada Community-Building Fund (CCBF), formerly Federal Gas Tax (FGT), and the Ontario Community Infrastructure Program (OCIF) are set from year to year and municipalities may plan well ahead for the funding available. Discretionary grants are by application and uncertain with respect to amounts, timing of receipt, and deadlines for the use of funds.

2023 Largest planned projects



2023:

Project Category	Cost (\$)	%
Growth-Related Projects	7,705,700	29%
Asset Management	16,231,500	61%
Strategic Initiatives	2,838,800	11%
Total:	26,776,000	100%

2023-2032:

Project Category	Cost (\$)	%
Growth-Related Projects	61,721,176	31%
Asset Management	110,422,000	55%
Strategic Initiatives	27,248,500	14%
Total:	199,391,676	100%

2023 highest department capital budget

Public Works	17,153,100
Leisure & Community Services	5,763,300
Development Services	1,340,000
Fire & Emergency Services	1,198,700
Finance and Technology Services	728,400

Asset management

Legislation. Asset management planning for existing assets is primarily driven by the Infrastructure for Jobs and Prosperity Act, 2015 and the attendant O. Reg. 588/17. The Act makes it compulsory to meet planning objectives outlined in the Act and Regulation. The objectives are detailed at greater length in the 2018 Comprehensive Asset Management Plan as well as the 2022 Asset Management Plan for core assets. Additionally, municipalities have an obligation to meet the lifecycle asset management provisions of the Development Charges Act, 1997 and O. Reg. 82/98; the fiscal plan requirements of the Safe Drinking Water Act, 2002 and O. Reg. 453/07; and the requirements for lifecycle planning for Canada Community-Building Fund supported projects as administered by the Association of Municipalities of Ontario (AMO).

In 2022, the Town completed an Asset Management Plan (AMP) for its core assets which will direct the Town's investments in asset rehabilitation and renewal over the next 10 years.

Contributions to the Town's infrastructure maintenance reserves are primarily funded from the tax levy and are informed by the recommendations of the AMP.

For 2020, Council supported an annual 3% capital levy to continue the work of building up the necessary reserve contributions to target levels. However, due to the pandemic

and Council's direction to limit a significantly higher tax levy impact, the levy was reduced to 1% for 2021.

For 2022, Council opted to defer the 1% capital dedicated levy. It is expected that staff will be seeking capital dedicated levy support in future years that help provide additional funding for the 10-year capital infrastructure needs.

The 2023 Budget has the much needed 3% capital dedicated levy approved as we look to replenish the reserves and set aside monies for the aging infrastructure.

2023 reserve contributions of \$5.78 million, along with federal and provincial grant funding of \$3.13 million provide \$8.91 million for rehabilitation. While significant, a funding gap of \$6.99 million remains when compared to the \$15.9 million annual investment recommended by the 2022 AMP for the Town's core assets.

Fifty-five percent of the projects included in the Town's 10-year Capital Plan relate to the repair and renewal of existing assets, representing a commitment of \$110.4 million.

As part of the legislative requirements, increased efforts will be placed in 2023 to procure and implement an asset management system that tracks and reports on the Town's assets. Asset management is one of the cornerstones to ensure that the Town's assets are maintained and replaced in a timely manner.

Making timely investments in the Town's existing infrastructure will contribute to the Town's long-term financial sustainability. This will ensure that the Town will be able to sustain its vibrant community areas, open spaces and infrastructure for generations to come.

Capital budget funding

Approximately 66% of asset management needs are funded from Repair & Rehabilitation reserves and Fleet & Equipment reserves. Key asset management capital projects in 2023 include road repairs, Edward St. & Lloyd St. Reconstruction and replacement of essential fleet used by Fire and Public Works.

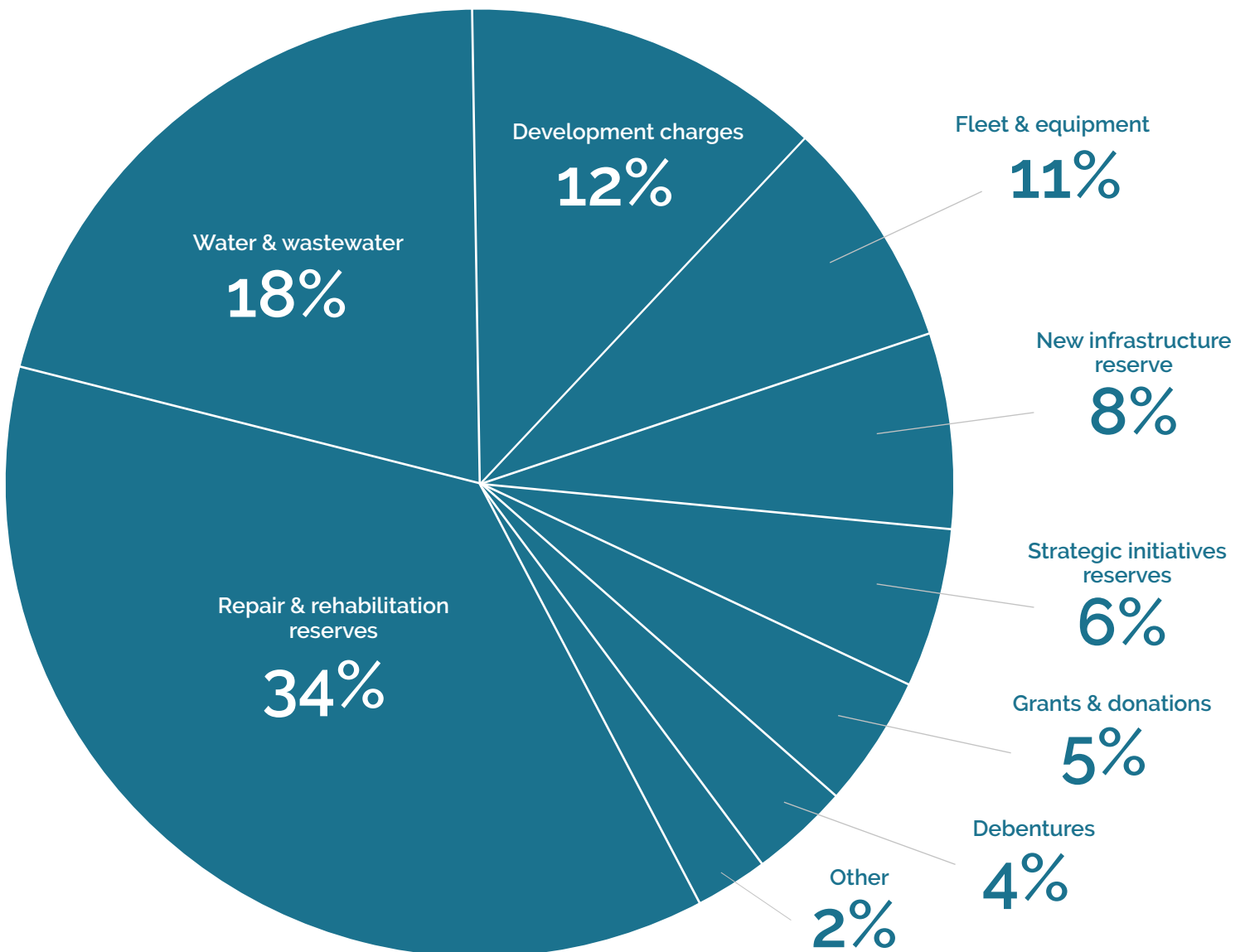
Growth-related projects are funded from a combination of development charges and the Town's contribution to the New Infrastructure reserve, which funds the portion of growth-related expenditures not recoverable under the Development Charges Act.

Fourteen percent of the Capital Plan relates to Strategic Initiatives. The Strategic Initiatives reserve is funded from the tax levy.

The Town's reserve structure reflects three priority funding streams: Rehabilitation and Replacement, New Infrastructure and Strategic Initiatives. Together these three reserves receive all of the reserve allocations from the tax-levy. Water and wastewater user fees directly support the Water & Wastewater Capital reserves.

Overall, Development Charge collections have declined in 2022 from the previous

two years. The Town has not been able to attract significant commercial and industrial development; to that end, Council has made expanding the tax base a priority of the Strategic Plan. As a result, Development Charge reserves are significantly under the expected balanced forecast in the 2018 Development Charges Background Study and will necessitate an increased use of long-term funding strategies such as front-ending agreements, possibly Development Charge funded debt and project rescheduling.



10 year capital plan by funding source

Funding Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Grand Total
Bill 124	15,000	35,000		50,000							100,000
Canada Community-Building Fund	2,880,300	3,350,000	425,000	2,000,000	2,510,000	4,130,000	1,400,000				16,695,300
Cemetery Reserve	25,000										25,000
Debtenture		8,850,000									8,850,000
Development Charges	1,948,485	6,665,919	5,918,545	4,020,004	1,959,499	1,936,470	576,910	736,405	127,335	127,335	24,016,907
Fleet & Equipment Reserve	2,926,000	2,499,000	2,982,000	2,010,000	2,307,000	1,258,000	2,510,000	1,617,000	1,520,000	2,225,000	21,854,000
Grants	1,176,000	726,000	726,000	726,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	9,954,000
Library Reserve	54,300	119,118	72,318	452,318	42,318	110,513	50,000	50,000	90,000	80,000	1,120,885
Museum Capital Donations	25,000	75,000									100,000
New Infrastructure Reserve	4,146,019	2,561,349	3,162,843	1,641,764	2,014,669	1,411,569	328,019	1,346,639	27,569	27,569	16,668,009
Park Trust	1,755,300										1,755,300
R & R Reserve	6,073,000	8,584,000	3,497,250	8,022,500	5,214,000	3,663,000	4,952,250	5,684,560	2,920,000	2,920,000	51,530,560
Sewer Reserve	2,586,031	3,046,681	434,306	1,375,431	2,109,681	1,600,181	998,556	824,681	149,681	437,181	13,562,410
Stormwater Infrastructure Reserve	230,000	130,000	570,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	1,840,000
Strategic Initiatives Reserve	1,043,800	2,582,500	1,330,000	1,411,700	1,855,500	860,000	125,000	1,195,000	660,000	710,000	11,773,500
Water Reserve	2,091,765	2,514,215	677,920	1,520,165	4,349,415	5,034,915	1,358,665	1,269,415	164,415	564,915	19,545,805
Grand Total	26,776,000	41,938,782	19,796,182	23,359,882	23,592,082	21,234,648	13,529,400	13,953,700	6,889,000	8,322,000	199,391,676

10 year capital plan by department

Department	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total Forecast
Office of the CAO	210,000	235,000	35,000	225,000	120,000	50,000	55,000	185,000	130,000	135,000	1,380,000
Finance and Technology Services	728,400	1,792,500	625,000	850,000	990,000	1,080,000	640,000	855,000	830,000	1,110,000	9,500,900
Fire & Emergency Services	1,198,700	326,900	1,121,300	137,000	867,000	177,000	827,000	652,000	117,000	342,000	5,765,900
Development Services	1,340,000	2,135,000	1,745,000	779,700	2,095,500	920,000	90,000	927,000	345,000	717,000	11,094,200
Public Works	17,153,100	21,400,200	10,143,100	15,445,600	12,926,400	14,385,000	9,702,400	9,311,700	3,863,000	3,895,000	118,225,500
Waste Water	130,000	630,000	232,900	130,000	130,000	130,000	130,000	130,000	130,000	130,000	1,902,900
Water	135,000	773,000	1,141,500	400,000	2,650,000	2,650,000	150,000	150,000	150,000	150,000	8,349,500
Leisure & Community Services	5,763,300	14,278,000	4,479,200	4,739,400	3,570,000	1,627,000	1,885,000	1,693,000	1,234,000	1,763,000	41,031,900
Library	117,500	368,182	273,182	653,182	243,182	215,648	50,000	50,000	90,000	80,000	2,140,876
Grand Total	26,776,000	41,938,783	19,796,182	23,589,882	23,592,082	21,234,648	13,529,400	13,953,700	6,889,000	8,322,000	199,391,676

Project prioritization & funding

As referenced in AP 89 Operating and Capital Budget Policy document:

Funding sources – Funding for each capital project will be allocated according to the uses set out in the Town’s Reserve and Reserve Fund policy and the Town’s Federal Gas Tax guideline.

Funding Envelopes - Departments will be provided with a “funding envelope” each year to help guide their project allocation decisions.

Project Prioritization – Within the limits of the funding available for capital projects, the Town will prioritize potential capital projects. Prioritization will be driven by the results of strategic plans, business plans, master plans and asset management plans. Adjustments will be made each year through the Town of Whitchurch-Stouffville Administrative Policy and Procedure No. #89 in addition to

technical assessments of the long-term needs and timing requirements. In determining what expenditures will be funded and when those expenditures should occur, the Town will evaluate capital projects against the following ranked priorities:

- Ensure health, safety, and basic environmental concerns.
- Provide operating expense savings and/or match contributions by partners to support community and systems infrastructure to leverage external investment dollars for community development and improvement.
- Maintain current capital assets in a state of good repair.
- Improve or expand facilities, technology systems and infrastructure to meet needs of growth or establish a higher service level.

- **Horizon Projects** – These are projects that are not or cannot be funded in the Capital Plan but represent expected future priority projects for the Town in the next 10 years. These should be provided to Finance for inclusion in a list of Horizon Projects. These projects are included in the budget report to Council and tracked for inclusion in future Capital Plans. Typically, these are projects for which business cases, timing and project cost estimates need to be better defined, or for which the priority ranking caused the project to fall below the funding thresholds.

Debt forecast

Long Term Debt can be used to fund capital projects, such as, roads and infrastructure. The Province of Ontario sets guidelines on municipal borrowing that helps municipalities use debt responsibly. Ministry of Municipal Affairs and Housing determines a municipalities debt repayment limit annually called the Annual Repayment Limited (ARL). The ARL is set at 25% of a municipalities own-source revenue, for example, property taxes and user fees. In addition, the Town has adopted its own debt policy for issuing debt, AP85 Corporate Debt. This policy sets a limitation on annual debt repayments to 12.5% of ARL. As shown below, the Town's annual debt repayments are well below these limits.

The Town of Whitchurch-Stouffville's 2022 outstanding debt is \$26.7 million with annual debt repayments of \$3.8 million. The Annual Repayment limit determined by the Ministry of Municipal Affairs and Housing is \$13.7 million.

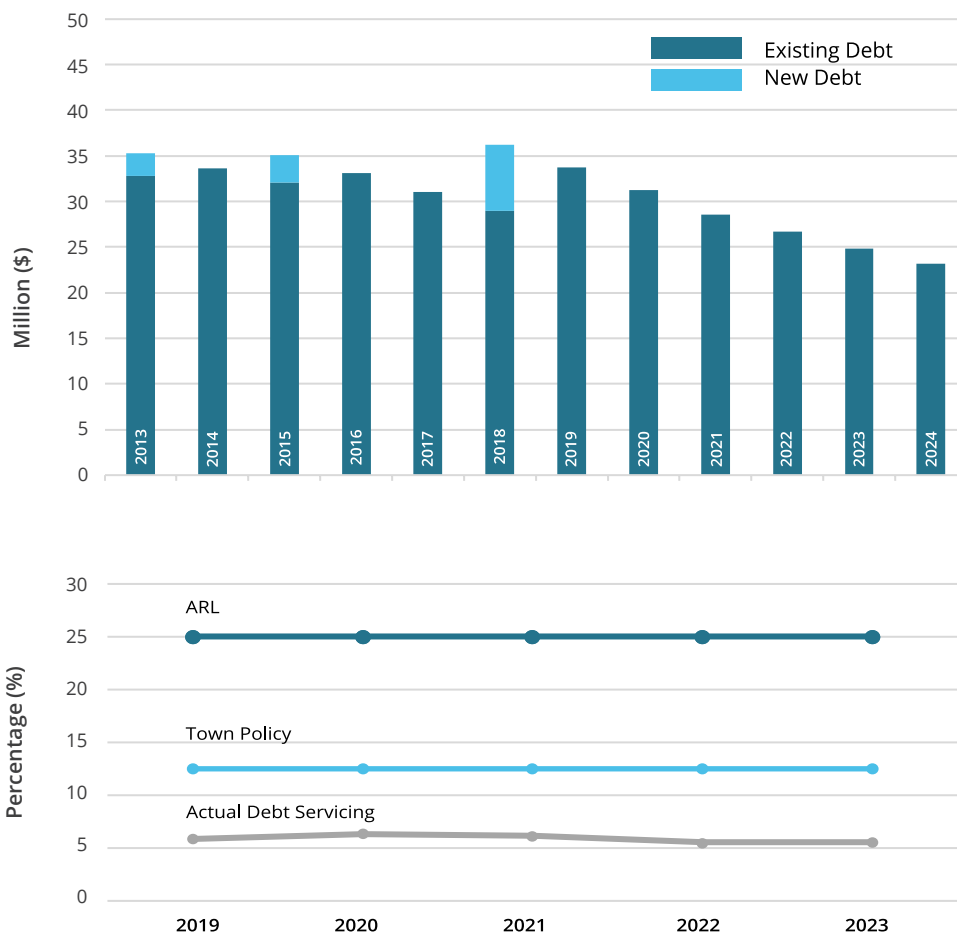
The Town has used debt to facilitate investments in many important infrastructure projects, including most recently, the expansion of the Leisure Centre and Library.

While the Town continues to face funding pressures due to the cost of infrastructure associated with new growth, the impact of slower than expected development activity, and potential other new initiatives, no new debt is currently proposed in the current capital plan, except for Ballantrae Fire Station 5-2 if funding does not become available from higher orders of government.

In the face of uncertainties and high debt levels, only projects with identified funding sources are included in the recommended 2023-2032 Capital Plan. Unfunded projects include the \$17.2 million aquatic and facility space expansion; the \$10.9 million upgrades to Bethesda Road between Highway 48 and Tenth Line; and the development of numerous parks and parkettes including the Ballantrae South parkette, Gormley parkettes and the Ballymore park.

\$106.7 million in projects remain unfunded as staff work with partners in the development community and other levels of government to advance priority initiatives.

The complete list of 2023-2032 unfunded projects can be found on page 99.



DEBENTURES

Project	Whitchurch Stouffville By-Law	Region of York By-Law	Term	Annual Interest	Debenture \$
Fire Hall/Arena	2008-152-FI	2010-8	25	4.89%	13,400,000
Operations Centre/Main St	2009-151-FI	2011-38	25	4.45%	9,200,000
Municipal Office	2010-154-FI	2011-63	40	3.90%	6,000,000
Trailbridges, Beltline & Memorial Park	2013-108-FI	2013-91	10	3.21%	2,490,000
Aerial Firetruck Greenwood Park Sunnyridge Park	2015-084-FI	2015-57	10	2.63%	2,953,550
Leisure Centre Expansion	2017-045-FI	2017-41 & 2018-38	20	3.34%	4,497,553
Baker Hill Bridge	2017-045-FI	2017-41 & 2018-57	20	3.31%	2,820,000
					41,361,103

Debt portfolio

The Town of Whitchurch-Stouffville is a two-tier municipality and is part of the Region of York. For the most part, the Town would consult with the Region in order to obtain funding for large and/or one-off projects.

York Region has a broad range of investments and maintains a prudent approach to investing to ensure its obligations and responsibilities to residents, as well as municipal services are achieved. In December 2022, the credit profile of the Regional Municipality of York (AAA stable) reflects strong governance and prudent fiscal management. A large and diversified economy underpins growth in the regional tax base which, along with stable and predictable revenue sources and significant provincial and federal funding, support strong fiscal outcomes, and shelter the region from fiscal pressures relating to the pandemic and high inflation. Rising levels of wealth and liquidity ensure healthy growth in reserves and coverage of debt and expenses. York's

debt burden is elevated relative to many AAA-rated municipal peers, although the region's debt mitigation strategy has ensured a decline in the debt burden from 145% in 2016 to an estimated 87% in 2022. Increased new borrowing over the next few years for capital projects including the subway extension could put upward pressure on debt levels.

York Region Credit Ratings

In 2021, S&P Global Ratings upgraded its rating of the Region's debt from AA+ to AAA with a stable outlook, reaffirming that rating in 2022. Moody's Investors Service reaffirmed its AAA credit rating for the Region in 2022. These ratings are the highest possible.

Both agencies cited the Region's:

- Excellent liquidity profile, with growing levels of cash and reserves
- Prudent and far-sighted financial management, including its commitment to

fiscal sustainability and improved capital planning

- Continued strong fiscal outcomes
- Diversified and expanding economy
- Considerable budgetary flexibility.

While both agencies highlighted the Region's considerable level of cash and other liquid assets, they continued to be concerned with its high level of debt, especially relative to other Canadian municipalities.

To maintain the highest possible ratings from both agencies, the Region must continue its commitment to fiscal sustainability and closely monitor the capital plan to ensure capital spending remains consistent with population growth. These are key parts of the fiscal strategy.

Further bond rating details for York Region can be found here york.ca/york-region/finances/credit-ratings

Operating Fund	2010-2022	2023	2024	2025	2026	2027-2051
Beginning Principal Balance	\$13,998,751.00	\$8,757,781.99	\$8,121,054.58	\$7,519,954.66	\$6,903,024.42	\$6,531,242.52
Principal Repayment	5,240,969.01	636,727.41	601,099.92	616,930.24	371,781.90	6,531,242.52
Ending Principal Balance	\$8,757,781.99	\$8,121,054.58	\$7,519,954.66	\$6,903,024.42	\$6,531,242.52	\$0.00
Interest Payments	\$4,910,981.78	\$348,040.00	\$326,154.24	\$304,025.15	\$283,456.40	\$2,555,416.57
Total Debt Payments	\$10,151,950.79	\$984,767.41	\$927,254.15	\$920,955.38	\$655,238.30	\$9,086,659.09

Development Charges Reserve Fund	2010-2022	2023	2024	2025	2026	2027-2051
Beginning Principal Balance	\$33,423,655.81	\$17,084,751.06	\$15,875,763.57	\$14,850,708.98	\$13,781,527.57	\$12,736,462.30
Principal Repayment	16,338,904.75	1,208,987.49	1,025,054.59	1,069,181.41	1,045,065.27	12,736,462.30
Ending Principal Balance	\$17,084,751.06	\$15,875,763.57	\$14,850,708.98	\$13,781,527.57	\$12,736,462.30	\$0.00
Interest Payments	\$11,195,080.17	\$718,613.43	\$670,905.29	\$626,778.47	\$581,146.07	\$2,945,104.18
Total Debt Payments	\$27,533,984.92	\$1,927,600.92	\$1,695,959.88	\$1,695,959.88	\$1,626,211.33	\$15,681,566.48

New Infrastructure Reserve Fund	2010-2022	2023	2024	2025	2026	2027-2051
Beginning Principal Balance	\$1,185,379.19	\$890,097.32	\$830,320.12	\$777,993.46	\$723,960.99	\$676,426.41
Principal Repayment	295,281.87	59,777.20	52,326.66	54,032.47	47,534.58	676,426.41
Ending Principal Balance	\$890,097.32	\$830,320.12	\$777,993.46	\$723,960.99	\$676,426.41	\$0.00
Interest Payments	\$167,000.85	\$29,071.67	\$27,200.30	\$25,494.49	\$23,786.67	\$143,767.96
Total Debt Payments	\$462,282.73	\$88,848.86	\$79,526.96	\$79,526.96	\$71,321.25	\$820,194.37

Capital reserves

The 2023–2026 Capital Plan includes infrastructure repair, community safety, community planning, new infrastructure, community spaces, customer service initiatives and parks and open spaces. Some of these are ongoing projects that will continue into the 2023 to 2026 budget period. Many of these projects are funded from reserves that will result in a drawdown of the reserve fund balances from 2023 to 2026.

The following table summarizes the capital reserve activity and indicates a healthy growth in reserve balances. The additions to the Town's development reserves tend to fluctuate due to the variance in the overall level and type of development activity which affects the amount and timing of the related development revenues. The remaining reserves tend to have a more constant and steady increase mainly due to the Town's contributions to asset

replacement. The Town actively utilizes these reserves for funding of a variety of related capital projects. The significant increase in 2023 withdrawals and related decrease in reserve balances is due to the funding of the proposed capital works for asset management and growth-related projects.

CAPITAL RESERVES	ACTUALS		PROJECTED				
	2020	2021	2022*	2023	2024	2025	2026
Cemetery Reserve	70,290	227,692	199,379	260,988	259,988	283,098	305,298
Additions	168,177	77,243	81,800	24,000	23,110	22,200	21,270
Withdrawals	10,775	105,556	20,191	25,000	0	0	0
Balance @ December 31	227,692	199,379	260,988	259,988	283,098	305,298	326,568
Development Charges	845,131	10,553,278	23,708,365	28,022,262	31,922,601	64,062,913	107,387,127
Additions	15,583,428	17,015,295	7,824,127	17,905,909	40,592,190	50,938,718	48,495,640
Withdrawals	5,875,281	3,860,208	3,510,230	14,005,571	8,451,878	7,614,504	5,646,214
Balance @ December 31	10,553,278	23,708,365	28,022,262	31,922,601	64,062,913	107,387,127	150,236,553
Canada Community-Building Fund	6,592,085	6,375,075	8,587,578	10,052,805	6,616,652	4,763,585	5,835,518
Additions	1,694,229	3,149,617	1,918,049	1,516,933	1,516,933	1,516,933	1,516,933
Withdrawals	1,911,239	937,113	452,823	4,953,085	3,370,000	445,000	2,020,000
Balance @ December 31	6,375,075	8,587,578	10,052,805	6,616,652	4,763,585	5,835,518	5,332,451
Fleet & Equipment Reserve	0	3,111,039	4,118,308	3,425,082	1,471,072	764,912	0
Additions	3,683,437	1,510,408	1,591,865	1,792,840	1,792,840	2,217,088	2,010,000
Withdrawals	572,398	503,139	2,285,091	3,746,850	2,499,000	2,982,000	2,010,000
Balance @ December 31	3,111,039	4,118,308	3,425,082	1,471,072	764,912	0	0
Grants	625,546	466,496	2,054,582	1,494,335	1,768,710	1,768,780	1,768,850
Additions	918,833	1,780,551	2,624,361	6,273,220	726,070	726,070	726,070
Withdrawals	1,077,883	192,465	3,184,608	5,998,845	726,000	726,000	726,000
Balance @ December 31	466,496	2,054,582	1,494,335	1,768,710	1,768,780	1,768,850	1,768,920
Library Reserve	119,486	228,627	362,720	486,159	464,669	407,551	397,233
Additions	112,628	164,569	188,584	62,000	62,000	62,000	62,000
Withdrawals	3,487	30,476	65,145	83,490	119,118	72,318	452,318
Balance @ December 31	228,627	362,720	486,159	464,669	407,551	397,233	6,915

CAPITAL RESERVES	ACTUALS		PROJECTED				
	2020	2021	2022*	2023	2024	2025	2026
New Infrastructure Reserve	9,992,522	4,578,221	6,399,144	10,081,395	1,932,418	768,513	0
Additions	2,982,930	2,193,970	4,501,934	1,586,970	1,586,970	2,473,856	1,713,084
Withdrawals	8,397,231	373,047	819,683	9,735,947	2,750,875	3,242,369	1,713,084
Balance @ December 31	4,578,221	6,399,144	10,081,395	1,932,418	768,513	0	0
Park Trust	1,234,368	5,199,627	6,686,070	6,822,937	4,919,476	4,914,476	4,909,476
Additions	4,006,879	1,631,186	1,640,456	0	0	0	0
Withdrawals	41,620	144,743	1,503,589	1,903,462	5,000	5,000	5,000
Balance @ December 31	5,199,627	6,686,070	6,822,937	4,919,476	4,914,476	4,909,476	4,904,476
R & R Reserve	0	5,655,243	6,075,213	5,743,427	1,024,130	0	0
Additions	8,893,528	2,742,693	2,224,419	2,910,440	7,659,870	3,597,250	8,122,500
Withdrawals	3,238,285	2,322,723	2,556,205	7,629,737	8,684,000	3,597,250	8,122,500
Balance @ December 31	5,655,243	6,075,213	5,743,427	1,024,130	0	0	0
Sewer Reserve	390,638	1,846,182	3,099,192	5,155,011	3,868,368	3,228,251	5,304,300
Additions	1,532,980	1,944,390	2,460,720	2,098,634	2,406,564	2,510,355	2,914,831
Withdrawals	77,436	691,380	404,901	3,385,277	3,046,681	434,306	1,375,431
Balance @ December 31	1,846,182	3,099,192	5,155,011	3,868,368	3,228,251	5,304,300	6,843,700
Stormwater Infrastructure Reserve	0	481,717	597,145	741,099	641,099	641,099	201,099
Additions	505,349	130,000	246,371	130,000	130,000	130,000	130,000
Withdrawals	23,632	14,572	102,416	230,000	130,000	570,000	130,000
Balance @ December 31	481,717	597,145	741,099	641,099	641,099	201,099	201,099
Strategic Initiatives Reserve	0	1,850,816	2,332,480	2,549,531	2,149,330	2,294,330	2,439,330
Additions	2,095,000	794,000	878,903	1,245,000	1,245,000	1,245,000	1,245,000
Withdrawals	244,184	312,336	661,852	1,645,202	1,100,000	1,100,000	1,100,000
Balance @ December 31	1,850,816	2,332,480	2,549,531	2,149,330	2,294,330	2,439,330	2,584,330
Water Reserve	-3,543	3,173,564	4,606,478	6,364,363	5,473,863	5,884,714	8,483,074
Additions	4,169,878	1,718,301	2,077,170	2,559,153	2,925,066	3,276,280	1,823,191
Withdrawals	992,771	285,387	319,285	3,449,653	2,514,215	677,920	1,520,165
Balance @ December 31	3,173,564	4,606,478	6,364,363	5,473,863	5,884,714	8,483,074	8,786,100

* Unaudited

Alternate funding sources have been considered, which include debt financing, reserve optimization, future grants that may be applicable.

2023 operating impacts

What is the impact of capital spending for buildings, equipment, and other facilities on future operating expenditures of the Town?

Operating impacts can be classified in terms of increased revenues, increased expenditures and/or cost savings in relation to a capital project that is completed. To ensure that operating impacts and life cycle costs are identified, the following items are of key importance:

Development of policies and procedures that require capital planning and asset management documents (or plans) to include operating impacts and life cycle costs when submitted in order for approval to be obtained.

Staff involved with estimating operating impacts should be trained on documentation of their assumptions/ methodology. Items to consider when making assumptions include:

Timeframe to determine when costs, savings or revenue will start.

- Various anticipated phases of the project
- In-house versus external operations.
- Type of work being done; and
- Whether the costs, savings, or revenues are recurring or non-recurring.

Operating costs arising from the Town's capital program include asset maintenance costs, inflationary pressures and incremental

reserve contributions to save for the replacement of growth-related infrastructure assumed or constructed in prior years.

For 2023, there are four capital projects identified in the business cases seeking Council approval that have operating impacts.

Project Number		Operating Impact
1323	Department Technology Requests	5,700
1128	Secondary Data Center	85,000
1254	7.5-Ton Mini-Excavator	5,000
1453	Maintenance Technician Van	4,000
Grand Total:		99,700

2023 project list

Project Number	Project Title	Description	Project Type	Budget	Operating Impact
Community Planning					
016	Hwy 48 Multi-use Pathway and Streetlights - Ballantrae Rd to Pine Vista Ave	Design rescheduled from 2020 to 2023 with construction to start in 2024. Installation of streetlights on Highway 48 in Ballantrae from Pine Vista Avenue (south limit) to Ballantrae Common (north limit).	Growth	\$ 100,000	
019	Traffic System - Collector Rds	Undertake a traffic operations and/or signal coordination study for collector roads.	Growth	\$ 177,700	
064	Vandorf Servicing EA	Schedule B EA to bring lake based services into the Vandorf areas. These projects may be bumped up into a Schedule C EA if the Schedule B EA determines that lake based services can not be supported.	Strategic Initiatives	\$ 500,000	
983	Comprehensive Zoning Bylaw Update (New Zoning Bylaw)	A statutory requirement to update the Town's Zoning Bylaw after the new Official Plan is approved.	Growth	\$ 210,000	
1048	Town of Stouffville Urban Design Guidelines	Stouffville Urban Design Guidelines which includes Main St corridor, growth areas and other communities.	Growth	\$ 175,000	
1054	Parkland Dedication Study	Study determined by the Leisure Master Plan	Growth	\$ 100,000	
1127	Flow Monitoring WW31	Annual water flow monitoring program.	Growth	\$ 174,000	
1376	Stouffville Major Transit Station Area (MTSA) - Inclusionary Zoning Study	An Inclusionary Zoning Study will examine the possibility of creating policies to require affordable units in new developments in protected Major Transit Station Areas in the Town.	Strategic Initiatives	\$ 100,000	
1390	Complete Streetscape Design, Public Realm and Standards Manual	A new Complete Streetscape design, Public realm and Standards Manual will provide direction on how the public realm including streets, public spaces, key gateway locations in the Town, etc. ought to be designed to help implement the Town's New Official Plan vision for building complete communities, be inclusive of all elements of attractive and complete public realm to enhance the character of the community and other Town building objectives.	Strategic Initiatives	\$ 100,000	
1470	Parkland Acquisition Strategy	Study to determine where we need to locate future parks based on the deficiencies notes in the Parks Master Plan.	Strategic Initiatives	\$ 50,000	
Community Safety					
083	Station 5-2, Ballantrae Reconstruction	Design and reconstruction for Station 5-2 in Ballantrae with design in 2023 and construction to follow in 2024.	Strategic Initiatives	\$ 1,080,000	
188	Bunker Gear Replacement	In-Service Gear replacement as required by legislation and to accommodate volunteer recruitment.	Repair & Replacement	\$ 40,000	
577	Replace 5920 (521) - 2008 Pumper	Replacement of 2008 Pumper/Rescue. This is a 2-phase project with completion in 2024.	Repair & Replacement	\$ 900,000	
826	Misc. Equipment, Tools & Firefighter Gear	Provision for the replacement of various small tools and equipment as required. It also funds modernization of equipment on trucks when needed	Repair & Replacement	\$ 30,000	
940	Replace 5928 (5101) 2013 Vehicle - Forestry Unit	Replacement of 5928 (5101) 2013 pick-up truck, Forestry Unit, with slip-in tank/pump.	Repair & Replacement	\$ 75,000	
1000	Drone Replacement	Replacement of Drone aerial device that allow staff to access areas on properties that otherwise cannot be accessed. Provides video, photographic and volumetric information.	Repair & Replacement	\$ 16,000	
1002	By-law Vehicle, Replace - 2013 By-law 1.	By-law Vehicle, Replace - 2013 By-law 1.	Repair & Replacement	\$ 65,000	
1059	Fire Vehicle - Deputy Chief	New Vehicle for a Deputy Fire Chief identified in the Fire Master Plan for hire in 2023, inclusive of lights and radio	Growth	\$ 90,000	
1062	Equipment & Gear - Assistant Deputy Chief	Equipment and gear to outfit the new Deputy Chief identified in the Fire Master Plan.	Growth	\$ 8,500	
1064	Equipment & Gear - Firefighters (New)	Equipment and gear to outfit the new Firefighters identified in the Fire Master Plan (16 Firefighters identified in '18 DC study for 100% DC funding-10 funded so far, 6 remaining). Four Firefighters in 2023-pending approval, two in 2024. (The new 2021 MFP indicates 4 in 2023, captured in this project, 4 in 2024 - 2 captured in this project, 2 in project 1346 Future DC, along with 2 in 2025, 2 in 2026, 4 in 2027, 4 in 2028, 2 in 2029, 2 in 2030).	Growth	\$ 33,200	
1269	Lifecycle Upgrades - Fire Halls	Provisions for annual facility maintenance and enhancements at the Fire Hall.	Repair & Replacement	\$ 30,000	
1412	Traffic Calming Improvements	Implement various traffic calming initiatives including roundabout improvements, accident prediction technology, rumble strips, traffic delineators, radar speed signs and educational programs.	Repair & Replacement	\$ 345,000	
1427	Water Rescue Equipment	New / Replacement of Ice/Water Rescue Equipment	Repair & Replacement	\$ 12,000	
1429	Station Fitness Equipment	New/Replacement fitness equipment at both stations as part of lifecycle	Repair & Replacement	\$ 10,000	

Project Number	Project Title	Description	Project Type	Budget	Operating Impact
Community Spaces					
234	Lifecycle Upgrades - WS Leisure Centre	Provisions for annual facility maintenance and enhancements at the Leisure Centre.	Repair & Replacement	\$ 100,000	
263	Community Parking Lot Improvements	General repairs through the community to parking lots located around Town facilities.	Repair & Replacement	\$ 50,000	
276	Replace Microfilm Reader	Replacement of existing equipment. Equipment lifespan is 5 years.	Repair & Replacement	\$ 20,000	
426	Lifecycle Upgrades - Operations Centre	Provision for annual facility maintenance and enhancements at the Operations Centre.	Repair & Replacement	\$ 15,000	
427	Lifecycle Upgrades - 19 on the Park	Provision for annual facility maintenance and enhancements at 190TP	Repair & Replacement	\$ 25,000	
594	Fitness Equipment Replacement - WS Leisure Centre	Annual provision for lifecycle replacement of fitness equipment in use at the Leisure Centre.	Repair & Replacement	\$ 45,000	
780	Lifecycle Upgrades - Arenas	Provision for annual repairs and maintenance requirements at the Stouffville Arena and Stouffville Clippers Sports Complex.	Repair & Replacement	\$ 80,000	
787	Lifecycle Upgrades - Museum	Provision for annual facility maintenance and enhancements at the Museum.	Repair & Replacement	\$ 30,000	
795	Corporate Accessibility - Facilities	Corporate Accessibility Annual Program	Repair & Replacement	\$ 35,000	
796	Facilities Lifecycle Upgrades	Provision for annual repairs and maintenance requirements of various Town facilities.	Repair & Replacement	\$ 100,000	
805	Facility Conservation & Sustainability Upgrades	Facility sustainability upgrades as set out in the 5-year Energy Conservation and Demand Management Plan including: energy audits, recommissioning of old equipment, lighting upgrades, peak savings equipment, etc.	Repair & Replacement	\$ 50,000	
1083	Additional Furniture & Equipment	Additional furniture and equipment for the Library.	Growth	\$ 20,000	
1242	General Facility Upgrades	Annual provision needed for general facility upgrades for repair and rehabilitation.	Repair & Replacement	\$ 75,000	
1268	Lifecycle Upgrades - Town Hall	Provisions for annual facility maintenance and enhancements at the Town Hall.	Repair & Replacement	\$ 40,000	
1270	Life Safety Upgrades	Provision for annual maintenance, repair, upgrades and enhancements of life safety systems such as generators, fire sprinklers, etc.	Repair & Replacement	\$ 75,000	
1271	Office Furniture	Provision for various workstations and office furniture needs at all municipal locations.	Repair & Replacement	\$ 15,000	
1290	Clock Tower Rehabilitation	Updates to clock tower - safety upgrades, re-pointing brick, replacement of roof, updates to clock mechanism.	Repair & Replacement	\$ 575,000	
1364	Cemetery Lifecycle Upgrades	Provisions for capital repairs and maintenance requirements for the Cemetery.	Repair & Replacement	\$ 25,000	
1432	New Logo and Branding	New logo to incorporate our growing library system and the addition of the Art Centre. Update branding to embrace the new exciting and vibrant branding of the town.	Repair & Replacement	\$ 27,500	
1442	Automatic Window Blinds for Studio	Automated Window Blinds for Studio	Repair & Replacement	\$ 50,000	
1447	Revitalization of Museum Barn	Due to damage caused by the May 2022 wind storm and general lifecycle maintenance this project is required to ensure the maintenance and protection of the Town's heritage asset.	Repair & Replacement	\$ 75,000	
1448	Bogartown School House Classroom Expansion	The current classroom does not align with the original and historic size, this project will ensure that historical integrity of the original classroom size is restored (design & engineer in year one, construction in year two)	Repair & Replacement	\$ 25,000	
1450	6343 Main Street - Option 2 (demo,landscaping)	Demo of current structure and open space landscaping with preservation of some heritage features to extend 19 on the Park Civic Square	Strategic initiatives	\$ 200,000	
1451	Leisure Centre Exterior Wall	Due to damage caused by the May 2022 wind storm and general lifecycle maintenance this project is required to ensure the restoration of the exterior wall	Repair & Replacement	\$ 75,000	

Project Number	Project Title	Description	Project Type	Budget	Operating Impact
Customer Service Excellence					
581	Strategic Planning	Corporate strategic planning project.	Strategic Initiatives	\$ 120,000	
761	General Admin Study	General Admin Study.	Strategic Initiatives	\$ 25,000	
937	Town Corp Online Permit & Fee Acceptance Software	Modernize Building Services to improve access to customers	Strategic Initiatives	\$ 15,000	
1424	AIMS Code Inspection Module	AIMS Code inspection is a functionality needed to be added to the existing AIMS solution. This functionality would include ability to manage non-parking by-law enforcement within AIMS. This includes the addition of online by-law ticket payments, screening requests (appeals), late notice (billing) letters and reporting. Existing AIMS mobile licenses will be updated to allow for non-parking tickets to be issued by officers. Operational impact of \$3,900 in 2024.	Strategic Initiatives	\$ 20,000	
Infrastructure Rehabilitation & Replacement					
176	Tandem Dump Truck, Replace (#08-68)	Replacement of unit #08-68, tandem dump truck	Repair & Replacement	\$ 500,000	
196	Repair/Rehabilitation	Annual repair and rehabilitation of various roads.	Repair & Replacement	\$ 1,560,000	
407	U/G Condition Assessment/ Asset Management	Annual amount to perform underground infrastructure structure condition assessments as needed.	Repair & Replacement	\$ 20,000	
490	Hardware Lifecycle Upgrades to Servers & Infrastructure	Annual upgrades required for hardware upgrades involving servers and infrastructure.	Repair & Replacement	\$ 170,000	
556	Single Axle Dump Truck, Replace (#09-67)	Replacement of unit 09-67, single axle dump truck.	Repair & Replacement	\$ 375,000	
570	Software Licensing Lifecycle Upgrades to Servers & Infrastructure	Additional software licensing requirements related to new software and/or additional staffing.	Repair & Replacement	\$ 80,000	
584	Traffic Control Signs	Annual provision for the purchase of new traffic control signs.	Repair & Replacement	\$ 25,000	
586	Sewer System Improvements	Annual amount ear-marked for unforeseen circumstances and work that doesn't constitute a separate capital project, i.e. Replacement of valves, hydrant, sections of pipe, etc.	Repair & Replacement	\$ 100,000	
587	Water System Improvements	Annual amount ear-marked for unforeseen circumstances and work that doesn't constitute a separate capital project i.e. Replacement of valves, hydrant, sections of pipe, etc.	Repair & Replacement	\$ 100,000	
709	Edward St. Reconstruction	Edward St 250mm Watermain Replacement from Rupert Ave to Main St Incl Road & Sewer. Construction budget for Edward St including Hydro relocation and road, water and wastewater works and land.	Repair & Replacement	\$ 7,560,000	
718	Lloyd St. Reconstruction (W27)	W27 - 150 mm watermain upgrade along Lloyd Street from Main Street to Rose Avenue. Design and reconstruction of the road, watermain and sanitary sewer with potential addition of a storm sewer and catch basins. There is an existing sidewalk. Street lights are cobra heads that will be upgraded to LED under a separate project. The road length is approximately 370m. The Lloyd St project was included in the 2019 budget and the design is now complete. However, the latest construction estimate which is based on the recently completed detailed design exceeds the 2021 construction budget. As a result, the construction portion of the project is rescheduled to 2023 to match the latest estimate.	Growth	\$ 4,000,000	

Project Number	Project Title	Description	Project Type	Budget	Operating Impact
750	Project Management & Administration	Project management and administration for 2021	Growth	\$ 177,000	
834	Various Sidewalk Repairs	Annual capital fund for sidewalk repairs as required through the year	Repair & Replacement	\$ 100,000	
847	3/4 Ton Cargo Van Replace (#14-130W)	Replacement of unit #14-130W 3/4 ton cargo van.	Repair & Replacement	\$ 113,000	
850	Wood Chipper Replace (#128-14)	Replace #128 - 2014 Bandit 990XP Wood Chipper	Repair & Replacement	\$ 140,000	
878	Small Equipment	To support service to residents, a variety of small equipment is required.	Repair & Replacement	\$ 50,000	
895	Streetlight Improvements, Various Locations	Annual provisions for streetlight repairs, improvements and additions as required through the year.	Repair & Replacement	\$ 100,000	
898	Stormwater Systems & Facility Management Improvements	Annual provisions for storm sewer system repairs, improvements, additions as required through the year. i.e. Replacement of sections of pipe, maintenance holes, catch basins etc. Along with stormwater management pond rehabilitation, which can include landscaping, cleaning, infrastructure repair/ replacement (i.e., path repair, inlets & outfalls, etc.)	Repair & Replacement	\$ 130,000	
951	Controlled Crossing Infrastructure Safety Assessment and Repairs	Infrastructure improvements at controlled crossings. To undertake a detailed design, which includes signage installation and improvements to sidewalks, pedestrian barriers and pavement markings. To facilitate the implementation of whistle cessation at the three remaining urban rail crossings located at Main Street, Hoover Park Drive, and Reeves Way Boulevard.	Repair & Replacement	\$ 250,000	
961	PC Equipment - Desktop and Notebook PC Refresh	Desktop and notebook PC refresh to address lifecycle replacement of the Town's PC assets. Fluctuations to the project cost occurs due to size of lifecycle pool that requires replacement.	Repair & Replacement	\$ 170,000	
1006	Small Equipment (Water)	Purchase of small equipment to support Public Works water activities, including bulk water station for 2020.	Repair & Replacement	\$ 35,000	
1007	Small Equipment (Waste-water)	Purchase of small equipment to support Public Works wastewater activities.	Repair & Replacement	\$ 10,000	
1021	Lifecycle Upgrades - Gormley Pumping Station	Provisions to provide general facility upgrades.	Repair & Replacement	\$ 15,000	
1022	Westfield Estates Drainage Easement Rehabilitation Ph2	Drainage easement restoration and improvements in numerous areas within Westfield Estates.	Repair & Replacement	\$ 100,000	
1128	IT Disaster Recovery	In the event of a catastrophe which would incapacitate the Town Hall data center, there would be a widespread and prolonged disruption to critical IT services which will impact business continuity and greatly affect the Town's ability to deliver services to residents. As such, it is recommended that the Town establish cloud based DRaaS (Disaster Recovery As A Service partner with a vendor partner) to safeguard the most critical IT services necessary to support the Town's overarching business continuity and emergency management plans. There will be an estimated \$85,000 annual operating hosted service cost.	Strategic Initiatives	\$ 35,000	\$ 85,000
1200	12' Utility Trailer, Replace 2016 #TR-9	2016 Advantage 10' Utility Trailer Replace #TR-9, Parks with 12' to accommodate equipment	Repair & Replacement	\$ 10,000	
1202	20' Landscape Trailer, Replace 2015 #TR-11	2015 Trailers Plus 20' Landscape Trailer Replace #TR-11	Repair & Replacement	\$ 23,000	
1212	4320 Farm Groomer Tractor Replace #P-6	John Deere 4320 Replace #P-6, Parks	Repair & Replacement	\$ 125,000	
1218	Heavy Duty Utility Vehicles Replace 2018 #P-19	Toro Utility Vehicle Replace #P-19	Repair & Replacement	\$ 50,000	
1248	Post Construction Restoration	Annual allocation for out of warranty construction items (e.g. boulevard) as required throughout the year.	Repair & Replacement	\$ 30,000	
1323	Department Requests for Hardware & Software	Annual hardware and software requests from different departments to support strategic initiatives and delivery operational efficiency. There is an operational cost of \$5,700.	Strategic Initiatives	\$ 88,400	\$ 5,700
1380	Repair & Replacement - Design and Contract Administration	Design and construction administration for the annual repair and rehabilitation of various roads to address the next year's R&R program.	Repair & Replacement	\$ 200,000	
1381	Pavement Preservation	Annual Slurry seal, fog seal, micro surfacing, crack sealing program. Applying the appropriate process for the road's condition allows the road surface to remain safe for the driving public until resurfacing of the road can be scheduled in the repair & restoration budget.	Repair & Replacement	\$ 200,000	

Project Number	Project Title	Description	Project Type	Budget	Operating Impact
1426	AIR GAP Backup Solution	Mitigating the risk of data loss in our organization involves comprehensive planning and the application of multiple techniques. One of the most effective data loss techniques is air gapping. Air Gapping provides the Town with an offline copy of our critical systems data and sensitive information, which will tremendously reduce the risk of data loss to our organization	Strategic Initiatives	\$ 115,000	
1463	Tree Removal and Planting	Annual provisions for removal and planting of boulevard and roadside trees.	Repair & Replacement	\$ 125,000	
1465	Emergency Access Improvements - Conner Dr. & Cedavale Blvd.	Emergency Access on the north side of Musselman's Lake was identified during the May 2022 wind storm.	Repair & Replacement	\$ 150,000	
1468	Asset Management Plan	As per O Reg. 588/17 the Town must have an approved asset management plan for all municipal infrastructure assets that identifies current levels of service and the cost of maintaining those levels of service. Deadline is July 1, 2024. July 1, 2025 the Town is to have an approved asset management plan for all municipal infrastructure assets that builds upon the requirements set out in 2024. This includes an identification of proposed levels of service, what activities will be required to meet proposed levels of service, and a strategy to fund these activities.	Repair & Replacement	\$ 50,000	
1469	Project - Final Close Out	Project is intended to capture final costs associated with closing out infrastructure projects that are one hundred per cent complete and warranty on projects have been achieved.	Repair & Replacement	\$ 30,000	
New Infrastructure					
840	Bethesda Siderd Resurfacing 2km between (Hwy 404 to Hwy 48)	Road resurfacing of Bethesda Rd, 2km of road identified as being most in need of upgrade between (Hwy 404 to Hwy 48). Section Woodbine to Warden Ave. is scheduled for 2023.	Growth	\$ 300,000	
1076	Small Dump Truck - Parks	Purchase of a new small dump truck to assist with park project efficiencies.	Growth	\$ 100,000	
1077	Trailer - Parks	New trailer - Parks designated as growth.	Growth	\$ 30,000	
1080	Zero Turn Mower	Increasing the complement of our zero turn mowers to meet the growing demands of parkland maintenance. Two units were approved in the DC Study. One scheduled in 2023, the other in 2026.	Growth	\$ 35,000	
1081	Tractor - Parks	New tractor - Parks designated as growth.	Growth	\$ 125,000	
1082	ATV Utility Vehicle - Parks	Purchase of a new ATV utility vehicle to assist with transportation of staff and materials.	Growth	\$ 35,000	
1254	7.5-Ton Mini-Excavator	Purchase of a new mid-size mini-excavator to perform road maintenance activities. This equipment would reduce reliance and associated costs on contractors and rented equipment (typically \$60-65,000 annually). Re-budget from 2022 capital project due to budget constraints.	Strategic Initiatives	\$ 190,000	\$ 5,000
1309	Main Street Pedestrian Crossover Installation	The design and construction of a pedestrian crossover on Main Street between Lloyd Street and Freil Lane. The PXO will include the use of regulatory signs, pavement markings, mast arms, aluminum poles, and rectangular rapid flashing beacons (RRFBs).	Strategic Initiatives	\$ 125,400	
1453	Maintenance Technician Van - contingent of New 2023 FTE request	Maintenance Technician Van for the new FTE request - pending Council approval during budget deliberation	Strategic Initiatives	\$ 75,000	\$ 4,000
Parks & Open Spaces					
131	Baker Hill North Park (Toxtel / Stouff Con 8 Neighbourhood Park)	New neighbourhood park which includes 2 tennis courts and splash pad, design in 2022, construction in 2023.	Growth	\$ 1,555,300	
509	Diamond 3 Bethesda Park	New Diamond 3 to become Regulation Size Field with Irrigation and Lights; design 2025; construction 2026.	Growth	\$ 260,000	
618	Tree Replacement Program	Annual tree replacement program is required on a yearly basis due to the Emerald Ash Borer disease and to enhance the Town's tree canopy.	Repair & Replacement	\$ 50,000	
791	Park Amenities	Annual provision for the repair and maintenance of park amenities.	Repair & Replacement	\$ 40,000	
792	Lifecycle Upgrades - Parks	Annual provision for park maintenance work.	Repair & Replacement	\$ 60,000	
793	Small Equipment	Annual budget to capture the purchase of small equipment for parks.	Repair & Replacement	\$ 15,000	
1140	Playground Resurfacing Replacement	All playground locations to be scheduled throughout the multi year term. Remove pea stone and replace with engineered wood fiber for safety and cleanliness.	Repair & Replacement	\$ 50,000	

Project Number	Project Title	Description	Project Type	Budget	Operating Impact
1146	Asphalt Path Maintenance	Asphalt maintenance at various parking and trail locations.	Repair & Replacement	\$ 60,000	
1304	Relocation Bethesda Cricket Pitch	The Bethesda cricket pitch has been relocated with the addition of significant top soil that was added in 2022. The amount requested is for the addition of the pitch. This project will allow for simultaneously play at Bethesda Park for soccer and cricket.	Repair & Replacement	\$ 30,000	
1306	Playground Equipment Replacement	Annual allotment for the replacement of playground equipment.	Repair & Replacement	\$ 100,000	
Total 2023 Capital Budget				\$ 26,776,000	\$ 99,700

5-year capital forecast

Project Number	Project Title	Type	2023	2024	2025	2026	2027	Total
Office of the CAO								
General Admin								
1444	Analysis and Establishment of KPIs	Strategic Initiatives	-	75,000	-	-	-	75,000
581	Strategic Planning	Strategic Initiatives	120,000	-	-	120,000	-	240,000
761	General Admin Study	Strategic Initiatives	25,000	30,000	35,000	40,000	45,000	175,000
By-law Fleet								
1002	By-law Vehicle, Replace - 2013 By-law 1	Repair & Replacement	65,000	-	-	-	-	65,000
1003	By-law Vehicle, Replace - 2013 By-law 2	Repair & Replacement	-	65,000	-	-	-	65,000
1004	By-law Vehicle - 2016 By-law 3	Repair & Replacement	-	-	65,000	-	-	65,000
1005	New Vehicle - By-law	Growth	-	65,000	-	-	-	65,000
1232	Full Size Van By-Law Animal Control - Replace 2018 By-law 5	Repair & Replacement	-	-	-	-	75,000	75,000
Office of the CAO Total			210,000	235,000	35,000	225,000	120,000	825,000
Finance and Technology Services								
Finance Admin								
1051	Development Charge Study	Strategic Initiatives	-	-	-	-	100,000	100,000
1468	Asset Management Plan	Repair & Replacement	50,000	50,000	-	-	-	100,000
Info Technology								
1045	Electronic Document & Records Management System	Strategic Initiatives	-	300,000	-	-	-	300,000
1128	IT Disaster Recovery	Strategic Initiatives	35,000	-	-	-	250,000	285,000
1129	Storage Area Network (SAN) Replacement	Repair & Replacement	-	100,000	-	-	100,000	200,000
1238	Future Emerging Technology Needs	Strategic Initiatives	-	350,000	-	350,000	-	700,000
1295	Server Chassis and Cluster Replacement	Repair & Replacement	-	100,000	-	-	-	100,000
1296	Microsoft Windows Server Operating System Upgrades	Repair & Replacement	-	100,000	-	-	-	100,000
1297	IT Security Audit	Repair & Replacement	-	30,000	-	35,000	-	65,000
1302	Corporate Mobile Smartphone Refresh	Repair & Replacement	-	85,000	-	-	85,000	170,000
1320	DMZ Server Replacement	Repair & Replacement	-	80,000	-	-	80,000	160,000
1323	Department Requests for Hardware & Software	Strategic Initiatives	88,400	-	-	-	-	88,400
1327	Additional Diamond/Microsoft GP Licenses	Repair & Replacement	-	-	45,000	-	-	45,000
1413	Latcham Art Centre - IT Integrations	Repair & Replacement	-	60,000	-	-	-	60,000
1423	Fleet Management System	Strategic Initiatives	-	25,000	-	-	-	25,000

Project Number	Project Title	Type	2023	2024	2025	2026	2027	Total
1424	AIMS Code Inspection Module	Strategic Initiatives	20,000	-	-	-	-	20,000
1425	Monitoring and Alerting System	Strategic Initiatives	-	37,500	-	-	-	37,500
1426	AIR GAP Backup Solution	Strategic Initiatives	115,000	-	-	-	-	115,000
490	Hardware Lifecycle Upgrades to Servers & Infrastructure	Repair & Replacement	170,000	245,000	280,000	335,000	245,000	1,275,000
570	Software Licensing Lifecycle Upgrades to Servers & Infrastructure	Repair & Replacement	80,000	80,000	80,000	80,000	80,000	400,000
961	PC Equipment - Desktop and Notebook PC Refresh	Repair & Replacement	170,000	150,000	220,000	50,000	50,000	640,000
Finance and Technology Services Total			728,400	1,792,500	625,000	850,000	990,000	4,985,900
Fire & Emergency Services								
Fire Suppression								
1061	Equipment & Gear - Fire Prevention Staff	Growth	-	8,300	-	-	-	8,300
1062	Equipment & Gear - Assistant Deputy Chief	Growth	8,500	-	-	-	-	8,500
1063	Equipment & Gear - Training Officer	Growth	-	-	8,300	-	-	8,300
1064	Equipment & Gear - Firefighters (New)	Growth	33,200	16,600	-	-	-	49,800
1347	Community Risk Assessment - Fire	Strategic Initiatives	-	-	-	-	20,000	20,000
1427	Water Rescue Equipment	Repair & Replacement	12,000	12,000	12,000	12,000	12,000	60,000
1429	Station Fitness Equipment	Repair & Replacement	10,000	10,000	10,000	10,000	10,000	50,000
1466	Fire Master Plan - Update	Strategic Initiatives	-	-	-	-	50,000	50,000
188	Bunker Gear Replacement	Repair & Replacement	40,000	40,000	40,000	40,000	45,000	205,000
190	Replace One Set Rescue Tools & Air Bags	Repair & Replacement	-	50,000	-	-	-	50,000
824	Deflb Equipment Replacement	Repair & Replacement	-	40,000	-	-	-	40,000
826	Misc. Equipment, Tools & Firefighter Gear	Repair & Replacement	30,000	30,000	30,000	30,000	30,000	150,000
998	Firefighter Rescue Gear	Repair & Replacement	-	-	-	-	25,000	25,000
Fire & Emergency Services Fleet								
1059	Fire Vehicle - Deputy Chief	Growth	90,000	-	-	-	-	90,000
1066	Fire Vehicle - Training Officer	Growth	-	-	75,000	-	-	75,000
1259	Fire Vehicle - Fire Prevention Officer (2026)	Growth	-	40,000	-	-	-	40,000
1340	Replace Cargo Trailer 2016 (Fleet#5934)	Repair & Replacement	-	-	-	10,000	-	10,000
1341	Replace Polaris 2016 (Fleet #5935)	Repair & Replacement	-	-	-	35,000	-	35,000
577	Replace 5920 (521) - 2008 Pumper	Repair & Replacement	900,000	-	-	-	-	900,000
579	Replace 2008 Rescue Heavy #5923 (519)	Repair & Replacement	-	-	-	-	600,000	600,000
931	Replace 5921 (514) 2008 Pumper / Tanker	Repair & Replacement	-	-	900,000	-	-	900,000
940	Replace 5928 (5101) 2013 Vehicle - Forestry Unit	Repair & Replacement	75,000	-	-	-	-	75,000
994	Replace 5938 2018 - Deputy Chief's Vehicle	Repair & Replacement	-	-	-	-	75,000	75,000
995	Replace Fire Prevention Vehicle (5931) 2016	Repair & Replacement	-	40,000	-	-	-	40,000
996	Replace Fire Prevention Vehicle (5932) 2016	Repair & Replacement	-	-	46,000	-	-	46,000
997	Replace Fire Prevention Vehicle (5933) 2016	Repair & Replacement	-	40,000	-	-	-	40,000
Fire & Emergency Services Total			1,198,700	326,900	1,121,300	137,000	867,000	3,650,900

Project Number	Project Title	Type	2023	2024	2025	2026	2027	Total
Development Services								
064	Vandorf Servicing EA	Strategic Initiatives	500,000	-	-	-	-	500,000
095	Stouffville Secondary Plan	Strategic Initiatives	-	-	-	-	111,100	111,100
1000	Drone Replacement	Repair & Replacement	16,000	-	-	18,000	-	34,000
1048	Town of Stouffville Urban Design Guidelines	Growth	175,000	-	-	-	-	175,000
1050	Future Service Area Study - Water & Wastewater	Strategic Initiatives	-	500,000	-	-	250,000	750,000
1055	Age Friendly Policy Strategy	Strategic Initiatives	-	-	100,000	-	-	100,000
1231	Engineering Standard Review	Strategic Initiatives	-	56,000	-	-	-	56,000
1317	Stouffville Secondary Plan	Strategic Initiatives	-	-	-	-	120,000	120,000
1373	Sustainable Development Standards	Strategic Initiatives	-	150,000	-	-	-	150,000
1374	Expansion Lands Secondary Plan	Strategic Initiatives	-	-	250,000	-	350,000	600,000
1376	Stouffville Major Transit Station Area (MTSA) - Inclusionary Zoning Study	Strategic Initiatives	100,000	-	-	-	-	100,000
1389	Agri-tourism Policy Strategy	Strategic Initiatives	-	-	75,000	-	-	75,000
1390	Complete Streetscape Design, Public Realm and Standards Manual	Strategic Initiatives	100,000	-	-	-	-	100,000
1418	Financial/Non-Financial Incentives for Affordable Housing	Strategic Initiatives	-	50,000	-	-	-	50,000
1419	Natural Features Restoration and Enhancement Strategy	Strategic Initiatives	-	-	100,000	-	-	100,000
1420	Housing Strategy Five-Year Review	Strategic Initiatives	-	-	-	-	100,000	100,000

Project Number	Project Title	Type	2023	2024	2025	2026	2027	Total
Development Services								
Development Services								
1470	Park Dedication Study	Strategic Initiatives	50,000	-	-	-	-	50,000
311	Gormley Secondary Plan	Strategic Initiatives	-	350,000	-	-	-	350,000
312	Vandorf - Preston Lake Secondary Plan	Strategic Initiatives	-	-	-	150,000	-	150,000
315	Ballantrae-Muselman's Lake Secondary Plan	Strategic Initiatives	-	-	-	-	94,400	94,400
317	Climate Change Action Plan and Policy Study	Growth	-	200,000	-	-	-	200,000
330	Various Planning Studies	Strategic Initiatives	-	20,000	20,000	20,000	20,000	80,000
582	Economic Development Strategy Update	Strategic Initiatives	-	-	50,000	-	-	50,000
632	Traffic Operation Study (Linked to Transportation Master Plan)	Strategic Initiatives	-	-	-	266,700	-	266,700
937	Town Corp Online Permit & Fee Acceptance Software	Strategic Initiatives	15,000	-	-	-	-	15,000
938	Online Inspection & Status request Software	Strategic Initiatives	-	35,000	-	-	-	35,000
939	Mobile Inspection Software & Hardware, Building	Strategic Initiatives	-	-	-	50,000	-	50,000
983	Comprehensive Zoning Bylaw Update (New Zoning Bylaw)	Growth	210,000	-	-	-	-	210,000
986	Land Supply Analysis & Employment Land Needs Study Update	Strategic Initiatives	-	-	-	-	100,000	100,000
987	Background Studies for Official Plan Policy Review	Strategic Initiatives	-	-	-	-	350,000	350,000
988	Provincial Policy Conformity Exercise	Strategic Initiatives	-	100,000	-	-	-	100,000
989	Transportation Master Plan Update	Strategic Initiatives	-	-	-	275,000	-	275,000
990	Water and Wastewater Servicing Master Plan Update	Strategic Initiatives	-	-	-	-	500,000	500,000
Engineering Development Roads								
1243	Tenth Line Roundabout - Street G	Growth	-	-	919,000	-	-	919,000
Engineering Development Waste Water								
1127	Flow Monitoring WW31	Growth	174,000	174,000	-	-	-	348,000
Engineering Development Parks								
1068	Pedestrian Bridge - Savana Cove / Wingarden	Growth	-	500,000	-	-	-	500,000
Development Services Fleet								
1041	Replace Vehicle 2017 Eng 17-2	Repair & Replacement	-	-	57,000	-	-	57,000
Development Services Total			1,340,000	2,135,000	1,745,000	779,700	2,095,500	8,095,200

Project Number	Project Title	Type	2023	2024	2025	2026	2027	Total
Public Works								
Public Works Admin								
1020	Vac Trailer - Replacement (#132-14)	Repair & Replacement	-	-	-	100,000	-	100,000
1088	Lakeshore Rd Environmental Assessment	Growth	-	168,300	-	-	-	168,300
1090	Tenth Line Improvements & Jog Elimination Environmental Assessment	Growth	-	-	-	224,400	-	224,400
1163	Asphalt Reclaimer Trailer - Replace (#135-15)	Repair & Replacement	-	-	-	-	75,000	75,000
1378	Standard Specifications	Strategic Initiatives	-	50,000	-	-	-	50,000
177	Contracted Plow Unit	Growth	-	218,900	-	-	-	218,900
850	Wood Chipper Replace (#128-14)	Repair & Replacement	140,000	-	-	-	-	140,000
878	Small Equipment	Repair & Replacement	50,000	50,000	50,000	50,000	50,000	250,000
934	Stormwater Master Plan	Strategic Initiatives	-	-	440,000	-	-	440,000
985	Corridor Improvement Studies and Municipal Class EAs	Strategic Initiatives	-	200,000	-	-	-	200,000
Roads								
004	Boyer St. Reconstruction	Repair & Replacement	-	-	425,000	2,000,000	-	2,425,000
012	Streetslights-Hwy 48 - Bethesda Rd to Main St	Growth	-	-	527,100	-	-	527,100
016	Hwy 48 Multi-use Pathway and Streetslights - Ballantrae Rd to Pine Vista Ave	Growth	100,000	1,423,000	-	-	-	1,523,000
019	Traffic System - Collector Roads	Growth	177,700	-	-	-	-	177,700
020	Traffic Timing System-Other Roads	Growth	-	-	-	-	149,200	149,200
023	Winona Dr, Main to Rupert Reconstruction	Repair & Replacement	-	2,000,000	-	-	-	2,000,000
028	Pedestrian Bridge-Stouffville Reservoir - Millard St	Growth	-	-	300,000	-	-	300,000
034	Signals-Hwy 48/Bethesda Rd North Leg	Growth	-	-	285,000	-	-	285,000
074	Loretta Crescent	Repair & Replacement	-	-	425,000	2,000,000	-	2,425,000
1022	Westfield Estates Drainage Easement Rehabilitation Ph2	Repair & Replacement	100,000	-	-	-	-	100,000
103	Main St Reconstruction, Ninth Line to Stouffer St. W22	Growth	-	12,000,000	-	-	3,200,000	15,200,000
107	Signal - Tenth Line North/Forsyth Farm Rd	Growth	-	285,000	-	-	-	285,000
108	Signals - RR#30/Hoover Park Dr	Growth	-	285,000	-	-	-	285,000
1084	Multi-use Pathway in Blvd - Main St, Tenth Line to Ninth Line	Growth	-	-	-	120,000	584,400	704,400
1085	Intersection Improvements - Lakeshore at Hwy 48	Growth	-	50,000	103,000	-	-	153,000
1099	McCowan Rd Shared Route Treatment - Davis Dr to Bloomington Rd	Growth	-	-	-	-	116,000	116,000
1100	Lakeshore Rd Shared Route Treatment - Hwy 48 to Ninth Line	Growth	-	-	27,800	-	-	27,800
1103	Stouffville Trails Plan Shared Route Treatment	Growth	-	174,000	-	-	-	174,000
116	Streetslights & Sidewalks -Ninth Line S. Limit Existg Mussel-mans Lake to N. Limit Existg	Growth	-	150,000	722,000	-	-	872,000
1161	LED Streetlight Conversion Project	Strategic Initiatives	-	450,000	-	-	-	450,000
122	Pedestrian Bridge - Little Rouge at Ringwood SWM	Growth	-	-	300,000	-	-	300,000
124	Pedestrian Bridge - Reesor Creek	Growth	-	-	300,000	-	-	300,000
1248	Post Construction Restoration	Repair & Replacement	30,000	30,000	-	-	-	60,000
1309	Main Street Pedestrian Crossover Installation	Strategic Initiatives	125,400	-	-	-	-	125,400

Project Number	Project Title	Type	2023	2024	2025	2026	2027	Total
1380	Repair & Replacement - Design and Contract Administration	Repair & Replacement	200,000	200,000	200,000	200,000	200,000	1,000,000
1381	Pavement Preservation	Repair & Replacement	200,000	275,000	300,000	300,000	300,000	1,375,000
1412	Traffic Calming Improvements	Repair & Replacement	345,000	-	-	-	-	345,000
1463	Tree Removal and Planting	Repair & Replacement	125,000	150,000	175,000	200,000	210,000	860,000
1465	Emergency Access Improvements - Conner Dr. & Cedarvale Blvd.	Repair & Replacement	150,000	-	-	-	-	150,000
1469	Project - Final Close Out	Repair & Replacement	30,000	30,000	30,000	30,000	30,000	150,000
155	Glenhall Lane Reconstruction	Repair & Replacement	-	-	-	425,000	2,000,000	2,425,000
196	Repair/Rehabilitation	Repair & Replacement	1,560,000	1,760,000	1,760,000	2,000,000	2,000,000	9,080,000
304	Frederick St, Church St, George St and Duchess St. Reconstruction	Repair & Replacement	-	-	-	-	425,000	425,000
340	Somerville St. - O'Brien to Civic	Repair & Replacement	-	-	-	-	425,000	425,000
584	Traffic Control Signs	Repair & Replacement	25,000	25,000	30,000	30,000	35,000	145,000
657	Ninth Line - Multi-use Pathway & Streetlights, Bethesda Rd to Rupert Ave	Growth	-	-	200,000	888,800	-	1,088,800
660	Multi-use Pathway in Blvd Main St. - Hwy 48 to Ninth Line	Growth	-	150,000	-	-	423,800	573,800
662	Tenth Line Multi-use Pathway and Streetlights - Bethesda to Main St	Growth	-	-	250,000	1,417,400	-	1,667,400
665	RR30 Multi-use Pathways - Main to S. Limit & Streetlights - N. Limit of Development to S. Limit	Growth	-	-	200,000	1,626,000	-	1,826,000
709	Edward St. Reconstruction	Repair & Replacement	7,560,000	-	-	-	-	7,560,000
718	Lloyd St. Reconstruction (W27)	Growth	4,000,000	-	-	-	-	4,000,000
750	Project Management & Administration	Growth	177,000	177,000	177,000	177,000	177,000	885,000
840	Bethesda Side Rd Resurfacing 2km between (Hwy 404 to Hwy 48)	Growth	300,000	-	-	-	-	300,000
895	Streetlight Improvements, Various Locations	Repair & Replacement	100,000	100,000	100,000	100,000	100,000	500,000
898	Stormwater Systems & Facility Management Improvements	Repair & Replacement	130,000	130,000	130,000	130,000	130,000	650,000
951	Controlled Crossing Infrastructure Safety Assessment and Repairs	Repair & Replacement	250,000	-	-	-	-	250,000
956	Maystone Ave Reconstruction	Repair & Replacement	-	-	-	425,000	2,000,000	2,425,000
958	South St Reconstruction	Repair & Replacement	-	-	425,000	2,000,000	-	2,425,000
Sidewalks								
115	Ninth Line & Bloomington Rd Sidewalk & Streetlights-N. to S. W. to E. Limit Hamlet of Bloomington	Growth	-	-	905,000	-	-	905,000
673	Sidewalk Hwy 48 - Millard St to Sam's Way	Growth	-	-	453,400	-	-	453,400
675	Sidewalk Downtown Intensification Area - Various Locations	Growth	-	-	100,800	-	-	100,800
834	Various Sidewalk Repairs	Repair & Replacement	100,000	100,000	100,000	125,000	125,000	550,000

Project Number	Project Title	Type	2023	2024	2025	2026	2027	Total
Public Works Fleet								
1012	1/2 Ton Pick-Up Truck Replace (#15-133)	Repair & Replacement	-	-	81,000	-	-	81,000
1014	1 Ton Pick-Up Truck Replace (#16-149)	Repair & Replacement	-	-	104,000	-	-	104,000
1015	1/2 Ton Pick-Up Truck Replace (#16-151)	Repair & Replacement	-	-	81,000	-	-	81,000
1016	3/4 Ton Pick-Up Truck Replace (#16-152W)	Repair & Replacement	-	-	86,000	-	-	86,000
1017	1/2 Ton Pick-Up Truck Replace (#17-159)	Repair & Replacement	-	-	-	81,000	-	81,000
1018	1/2 Ton Pick-Up Truck Replace (#158-17)	Repair & Replacement	-	-	-	81,000	-	81,000
1166	3/4 Ton Pick-Up Truck Replace (#18-161)	Repair & Replacement	-	-	-	86,000	-	86,000
1167	3/4 Ton Cargo Van Replace (#18-162) WW	Repair & Replacement	-	-	-	113,000	-	113,000
1168	1/2 Ton Pick-Up Truck Replace (#18-163)	Repair & Replacement	-	-	-	81,000	-	81,000
1169	Mid-size Pick-Up Truck Replace (#19-164)	Repair & Replacement	-	-	-	-	57,000	57,000
1170	Mid-Size Pick-Up Truck Replace (#19-165)	Repair & Replacement	-	-	-	-	57,000	57,000
1171	Mid-Size Pick-Up Truck Replace (#19-166)	Repair & Replacement	-	-	-	-	57,000	57,000
1172	3/4 Ton Cargo Van Replace (#18-168,W)	Repair & Replacement	-	-	-	113,000	-	113,000
1254	7.5-Ton Mini-Excavator	Strategic Initiatives	190,000	-	-	-	-	190,000
1333	Service Vehicle	Strategic Initiatives	-	110,000	-	-	-	110,000
1334	Skid Steer	Strategic Initiatives	-	159,000	-	-	-	159,000
175	Single Axle Dump Truck, Replace (#13-93)	Repair & Replacement	-	-	350,000	-	-	350,000
176	Tandem Dump Truck, Replace (#08-68)	Repair & Replacement	500,000	-	-	-	-	500,000
556	Single Axle Dump Truck, Replace (#09-67)	Repair & Replacement	375,000	-	-	-	-	375,000
844	Tractor, Mower and Snowblower Replace (#09-77)	Repair & Replacement	-	-	-	175,000	-	175,000
847	3/4 Ton Cargo Van Replace (#14-130W)	Repair & Replacement	113,000	-	-	-	-	113,000
849	Tandem Dump Truck Replace (#11-89)	Repair & Replacement	-	500,000	-	-	-	500,000
851	2 Ton Dump Truck, Replace (#14-131)	Repair & Replacement	-	-	-	147,000	-	147,000
Public Works Total			17,153,100	21,400,200	10,143,100	15,445,600	12,926,400	77,068,400
Waste Water								
Waste Water Capital								
1007	Small Equipment (Wastewater)	Repair & Replacement	10,000	10,000	10,000	10,000	10,000	50,000
1367	Subtrunk #1 Ext. Amendment to EA, Design & Agency Approvals WW08, WW09, WW10	Growth	-	500,000	-	-	-	500,000
407	U/G Condition Assessment/Asset Management	Repair & Replacement	20,000	20,000	20,000	20,000	20,000	100,000
586	Sewer System Improvements	Repair & Replacement	100,000	100,000	100,000	100,000	100,000	500,000
697	S10 Abandon Sewer S. Limit Beryl Ave to Ninth Line 20m S. of Wingarden Ct	Growth	-	-	102,900	-	-	102,900
Waste Water Total			130,000	630,000	232,900	130,000	130,000	1,252,900

Project Number	Project Title	Type	2023	2024	2025	2026	2027	Total
Water								
Water Capital								
1006	Small Equipment (Water)	Repair & Replacement	35,000	45,000	50,000	50,000	50,000	230,000
1098	W29 Millard St. - Pressure Reducing Valve	Growth	-	69,000	-	-	-	69,000
1173	Hwy 48 Watermain Replacement (13501 Hwy 48 to Vandorf Rd)	Repair & Replacement	-	-	-	250,000	2,500,000	2,750,000
587	Water System Improvements	Repair & Replacement	100,000	100,000	100,000	100,000	100,000	500,000
701	Thicketwood Blvd 300mm from E. Side of Stouffer St to W. Side of Stouffer	Repair & Replacement	-	-	35,500	-	-	35,500
742	W23 Second St. 200mm Ninth Line to Albert St	Growth	-	399,000	-	-	-	399,000
746	W39 & W40 Gormley Fire Protection - New 300mm on Stouffville Rd & Union St	Growth	-	160,000	956,000	-	-	1,116,000
Water Total			135,000	773,000	1,141,500	400,000	2,650,000	5,099,500
Leisure & Community Services								
Leisure Services								
1054	Parkland Dedication Study	Growth	100,000	-	-	-	-	100,000
1392	Energy Conservation and Demand Management Plan (ECDM)	Repair & Replacement	-	25,000	-	-	-	25,000
1410	Leisure Master Plan	Strategic Initiatives	-	-	-	150,000	-	150,000
Parks								
052	Bloomington Parkette	Growth	-	-	50,000	370,000	-	420,000
1031	Conversion of Pedestrian Bridge to Vehicle bridge/EA - Vandorf Park	Strategic Initiatives	-	-	350,000	-	-	350,000
1072	Asphalt Off Road Trail-Stouffville Arena Field	Growth	-	-	-	22,300	-	22,300
1140	Playground Resurfacing Replacement	Repair & Replacement	50,000	50,000	50,000	50,000	50,000	250,000
1146	Asphalt Path Maintenance	Repair & Replacement	60,000	15,000	15,000	15,000	15,000	120,000
1175	Park Shelter Upgrades	Repair & Replacement	-	30,000	-	-	-	30,000
1220	Stouffville Creek Pedestrian Bridge & Foot Path, Design & Construction	Strategic Initiatives	-	-	350,000	-	-	350,000
1273	Memorial Park - Hydro Distribution Upgrade	Repair & Replacement	-	-	-	350,000	-	350,000
128	Pedestrian Bridges - Little Rouge E. Stouff Con 8 & Mattamy/Maio	Growth	-	-	-	-	870,000	870,000
1304	Relocation Bethesda Cricket Pitch	Repair & Replacement	30,000	-	-	-	-	30,000
1306	Playground Equipment Replacement	Repair & Replacement	100,000	100,000	100,000	100,000	100,000	500,000
131	Baker Hill North Park (Towel / Stouff Con 8 Neighbourhood Park)	Growth	1,555,300	-	-	-	-	1,555,300
132	Tenth Line South Neighbourhood Park	Growth	-	70,000	1,530,000	-	-	1,600,000
134	Courtney Valley Parkette	Growth	-	-	-	50,000	370,000	420,000
135	Sorbara Parkette	Growth	-	50,000	370,000	-	-	420,000

Project Number	Project Title	Type	2023	2024	2025	2026	2027	Total
1364	Cemetery Lifecycle Upgrades	Repair & Replacement	25,000	-	-	-	-	25,000
1446	Vandorf Outdoor Rink Resurfacing	Repair & Replacement	-	120,000	-	-	-	120,000
1450	6343 Main Street - option 2 (demo, landscaping)	Strategic Initiatives	200,000	-	-	-	-	200,000
1452	Permanent Interpretive Signage at the Jean-Baptiste Lainé Site	Strategic Initiatives	-	30,000	-	-	-	30,000
509	Diamond 3 Bethesda Park	Growth	260,000	-	-	351,100	-	611,100
513	Memorial Park Ph 7 - (Zone 8)	Growth	-	1,900,000	-	-	-	1,900,000
618	Tree Replacement Program	Repair & Replacement	50,000	50,000	50,000	50,000	50,000	250,000
640	Phase 3 Parkette Park (NPS)	Growth	-	-	-	50,000	370,000	420,000
641	Fieldgate Parkette (P8)	Growth	-	-	-	50,000	370,000	420,000
645	Asphalt Off Road Trail-SW Quadrant to Ninth Line	Growth	-	-	60,300	-	-	60,300
648	Off Road Trail in Memorial Park - Park Dr. to Lori Ave Path	Growth	-	-	-	19,000	-	19,000
649	Asphalt Off Road Trail-Bethesda Park Connection	Growth	-	-	22,900	-	-	22,900
791	Park Amenities	Repair & Replacement	40,000	40,000	40,000	40,000	40,000	200,000
792	Lifecycle Upgrades - Parks	Repair & Replacement	60,000	60,000	60,000	60,000	60,000	300,000
793	Small Equipment	Repair & Replacement	15,000	15,000	15,000	15,000	15,000	75,000
Facilities								
083	Station 5-2, Ballantrae Reconstruction	Strategic Initiatives	1,080,000	9,750,000	-	-	-	10,830,000
1021	Lifecycle Upgrades - Gormley Pumping Station	Repair & Replacement	15,000	15,000	15,000	16,000	16,000	77,000
1148	Ballantrae Community Centre Flooring and Kitchen Replacement	Repair & Replacement	-	-	-	50,000	-	50,000
1242	General Facility Upgrades	Repair & Replacement	75,000	75,000	75,000	75,000	75,000	375,000
1262	Interim Downtown Indigenous Interpretive Centre	Strategic Initiatives	-	200,000	-	-	-	200,000
1268	Lifecycle Upgrades - Town Hall	Repair & Replacement	40,000	40,000	40,000	40,000	40,000	200,000
1269	Lifecycle Upgrades - Fire Halls	Repair & Replacement	30,000	30,000	30,000	30,000	30,000	150,000
1270	Life Safety Upgrades	Repair & Replacement	75,000	75,000	75,000	75,000	75,000	375,000
1271	Office Furniture	Repair & Replacement	15,000	15,000	15,000	15,000	15,000	75,000
1290	Clock Tower Rehabilitation	Repair & Replacement	575,000	-	-	-	-	575,000
242	Ballantrae Community Centre HVAC Replace	Repair & Replacement	-	-	-	100,000	-	100,000
244	Ballantrae Community Centre Roof Replace	Repair & Replacement	-	-	-	200,000	-	200,000
250	Latham Hall HVAC Replace	Repair & Replacement	-	-	-	60,000	-	60,000
263	Community Parking Lot Improvements	Repair & Replacement	50,000	-	-	-	-	50,000
795	Corporate Accessibility - Facilities	Repair & Replacement	35,000	35,000	35,000	35,000	35,000	175,000
796	Facilities Lifecycle Upgrades	Repair & Replacement	100,000	100,000	100,000	100,000	100,000	500,000
805	Facility Conservation & Sustainability Upgrades	Repair & Replacement	50,000	50,000	50,000	50,000	50,000	250,000

Project Number	Project Title	Type	2023	2024	2025	2026	2027	Total
Clippers Sports Complex								
1178	Floor Scrubber - SCSC	Repair & Replacement	-	-	-	-	40,000	40,000
1180	Munters Units Lifecycle Upgrades	Repair & Replacement	-	75,000	-	-	-	75,000
1279	SCSC - HVAC Replacement (5 units)	Repair & Replacement	-	-	-	-	80,000	80,000
1280	SCSC - Boiler Room Pump & Motor Replacement	Repair & Replacement	-	80,000	-	-	-	80,000
1282	SCSC - Gutter Replacement	Repair & Replacement	-	-	-	80,000	-	80,000
1349	Replace Ammonia plant (3) compressor replacements/pumps - SCSC	Repair & Replacement	-	-	40,000	-	-	40,000
780	Lifecycle Upgrades - Arenas	Repair & Replacement	80,000	80,000	80,000	80,000	80,000	400,000
Stouffville Arena								
1284	Stouffville Arena - Pad A Lobby Roof	Repair & Replacement	-	-	-	100,000	-	100,000
1285	Stouffville Arena - HVAC Replacement (3 units)	Repair & Replacement	-	-	-	100,000	-	100,000
1286	Stouffville Arena - Roll Up Doors	Repair & Replacement	-	-	50,000	-	-	50,000
1287	Stouffville Arena - Upgrade Security System	Repair & Replacement	-	40,000	-	-	-	40,000
1288	Stouffville Arena - Replace Lochinvar boilers and HWT Replacement	Repair & Replacement	-	-	-	120,000	-	120,000
1356	Sprinkler dry system replacement Pad B - Stouffville Arena	Repair & Replacement	-	100,000	-	-	-	100,000
1358	Pad A Replacement Roof - Stouffville Arena	Repair & Replacement	-	-	-	900,000	-	900,000
1361	Automatic Floor Scrubber - Stouffville Arena	Repair & Replacement	-	30,000	-	-	-	30,000
Operations Centre								
426	Lifecycle Upgrades - Operations Centre	Repair & Replacement	15,000	15,000	15,000	15,000	15,000	75,000
Leisure Centre								
1179	Advanced Floor Scrubber - Leisure Centre	Repair & Replacement	-	-	-	19,000	-	19,000
1451	Leisure Centre Exterior Wall	Repair & Replacement	75,000	-	-	-	-	75,000
234	Lifecycle Upgrades - WS Leisure Centre	Repair & Replacement	100,000	100,000	100,000	100,000	100,000	500,000
594	Fitness Equipment Replacement - WS Leisure Centre	Repair & Replacement	45,000	45,000	45,000	45,000	45,000	225,000
Museum and CC Facilities								
1305	Downtown Initiatives	Strategic Initiatives	-	40,000	-	40,000	-	80,000
1401	Roof and Eavestrough upgrades - Museum	Repair & Replacement	-	40,000	-	-	-	40,000
1447	Revitalization of Museum Barn	Repair & Replacement	75,000	-	-	-	-	75,000
1448	Bogartown School House Classroom Expansion	Repair & Replacement	25,000	75,000	-	-	-	100,000
787	Lifecycle Upgrades - Museum	Repair & Replacement	30,000	30,000	30,000	30,000	30,000	150,000
19 on the Park								
427	Lifecycle Upgrades - 19 on the Park	Repair & Replacement	25,000	25,000	25,000	25,000	25,000	125,000

Project Number	Project Title	Type	2023	2024	2025	2026	2027	Total
Leisure Services Fleet								
1076	Small Dump Truck - Parks	Growth	100,000	-	-	-	-	100,000
1077	Trailer - Parks	Growth	30,000	-	-	-	-	30,000
1080	Zero Turn Mower	Growth	35,000	-	-	35,000	-	70,000
1081	Tractor - Parks	Growth	125,000	-	-	-	-	125,000
1082	ATV Utility Vehicle - Parks	Growth	35,000	-	-	-	-	35,000
1181	Ice Resurfacer - Replace #525	Repair & Replacement	-	110,000	-	-	-	110,000
1182	3/4 Ton Single Cab with Long Box Pickup Truck, Replace #12-02	Repair & Replacement	-	-	86,000	-	-	86,000
1188	3/4 Ton 4 Door 4WD Long Box Pickup Truck, Replace #15-14	Repair & Replacement	-	-	86,000	-	-	86,000
1190	3/4 Ton 4WD Plow Long Box Pickup Truck, Replace #16-01	Repair & Replacement	-	-	90,000	-	-	90,000
1191	3/4 Ton 4WD Plow Long Box Pickup Truck, Replace #16-03	Repair & Replacement	-	-	90,000	-	-	90,000
1192	3/4 Ton 4WD Long Box Pickup Truck, Replace #16-16 (Crew Cab)	Repair & Replacement	-	-	-	86,000	-	86,000
1193	3/4 Ton 4WD Long Box Pickup Truck, Replace #16-15 (Plow Truck)	Repair & Replacement	-	-	90,000	-	-	90,000
1194	3/4 Ton 4WD Crew Cab with Power Liftgate, Long Deck Pickup Truck, Replace #17-17	Repair & Replacement	-	-	-	-	86,000	86,000
1195	3/4 Ton 4WD Crew Cab with Dump Body Pickup Truck, Replace #17-18	Repair & Replacement	-	-	-	-	86,000	86,000
1196	Medium-Duty 2 Ton Cab Dump Truck, Replace #12-13	Repair & Replacement	-	95,000	-	-	-	95,000
1197	Enclosed Utility Trailer - 2012 Replace #TR-2	Repair & Replacement	-	-	18,000	-	-	18,000
1200	12' Utility Trailer, Replace 2016 #TR-9	Repair & Replacement	10,000	-	-	-	-	10,000
1202	20' Landscape Trailer, Replace 2015 #TR-11	Repair & Replacement	23,000	-	-	-	-	23,000
1207	Forklift Replace #P-2	Repair & Replacement	-	-	-	68,000	-	68,000
1208	Front Deck Mower c/w Attachments Replace 2012 #P-3	Repair & Replacement	-	50,000	-	-	-	50,000
1211	Front Deck Mower c/w Attachments Replace 2012 #P-5	Repair & Replacement	-	50,000	-	-	-	50,000
1212	4320 Farm Groomer Tractor Replace #P-6	Repair & Replacement	125,000	-	-	-	-	125,000
1213	Zero Turn Mower Replace 2016 #P-8	Repair & Replacement	-	-	-	38,000	-	38,000
1214	Zero Turn Mower Replace 2016 #P-9	Repair & Replacement	-	-	-	38,000	-	38,000
1218	Heavy Duty Utility Vehicles Replace 2018 #P-19	Repair & Replacement	50,000	-	-	-	-	50,000
1233	Maintenance Technician Van, Replace FA-CP-17-03	Repair & Replacement	-	-	-	-	75,000	75,000
1411	Gator and Spray Cart	Strategic Initiatives	-	-	-	-	45,000	45,000
1453	Maintenance Technician Van, - contingent of New 2023 FTE request	Strategic Initiatives	75,000	-	-	-	-	75,000
224	Ice Resurfacer - Replace #526	Repair & Replacement	-	-	-	150,000	-	150,000
292	Landscaping Trailers Replace 2012 #TR-5 & #TR-7	Repair & Replacement	-	-	46,000	-	-	46,000

Project Number	Project Title	Type	2023	2024	2025	2026	2027	Total
294	Loader Tractor 5105; Replace #P-14	Repair & Replacement	-	-	-	-	117,000	117,000
295	Skid Steer + Attachments; Replace #07-4	Repair & Replacement	-	90,000	-	-	-	90,000
302	Tractor 5105 Replace #P-15	Repair & Replacement	-	82,000	-	-	-	82,000
788	Wide Deck Mower	Growth	-	-	90,000	-	-	90,000
789	3/4 Ton 4x4 Truck - Parks	Growth	-	86,000	-	-	-	86,000
790	Tractor - Parks	Growth	-	-	-	82,000	-	82,000
Leisure & Community Services Total			5,763,300	14,278,000	4,479,200	4,739,400	3,570,000	32,829,900
Library								
1083	Additional Furniture & Equipment	Growth	20,000	20,000	-	-	-	40,000
1221	Automated Materials Handling Equipment	Repair & Replacement	-	-	-	200,000	-	200,000
1222	Security Gates	Repair & Replacement	-	-	-	50,000	-	50,000
1386	Library Master Plan - Update	Strategic Initiatives	-	-	-	70,000	-	70,000
1387	Strategic Plan and Community Needs Assessment	Strategic Initiatives	-	60,000	-	-	-	60,000
1430	Strategic Plan Initiatives	Strategic Initiatives	-	-	30,000	-	-	30,000
1431	Replace Self Check-Out	Repair & Replacement	-	-	-	90,000	-	90,000
1432	New Logo and Branding	Repair & Replacement	27,500	-	-	-	-	27,500
1441	WSPL Teen Area Revitalization	Repair & Replacement	-	30,000	-	-	-	30,000
276	Replace Microfilm Reader	Repair & Replacement	20,000	-	-	-	-	20,000
565	Misc Furniture/Equipment	Repair & Replacement	-	-	20,000	20,000	20,000	60,000
908	Library Collection Materials	Growth	-	223,182	-	-	-	223,182
909	Library Collection Materials	Growth	-	-	223,182	-	-	223,182
910	Library Collection Materials	Growth	-	-	-	223,182	223,182	446,364
Latcham								
1442	Automatic Window Blinds for Studio	Repair & Replacement	50,000	-	-	-	-	50,000
1443	Sound Proofing for Studio	Repair & Replacement	-	35,000	-	-	-	35,000
Library Total			117,500	368,182	273,182	653,182	243,182	1,655,228
Grand Total			26,776,000	41,938,782	19,796,182	23,359,882	23,592,082	135,462,928

2023 - 2032 developer front-ended projects

Project Number	Project Title	Type	2024	2025	2026	Total
Engineering Development: Roads						
106	Creek Crossing Structure, Forsyth Farm Rd at Reesor Creek (RB05)	Growth	-	-	3,300,000	3,300,000
Engineering Development: Waste Water						
040	Sanitary Pumping Stn & Forcemain-S. of Sam's Way to Rougeview SPS Forcemain (WW03 & WW04)	Growth	-	250,000	2,240,000	2,490,000
692	Subtrunk #3 Ext. 300mm Sewer N. of Greenwood Rd to N. Side of Go Railway WW16	Growth	1,109,000	-	-	1,109,000
1120	Subtrunk #1 Ext. 450mm Sewer on Forsyth Farm Dr form RR#30 to Keeler Ave WW11	Growth	-	3,414,000	-	3,414,000
1121	Subtrunk #1 Ext. 450mm Sewer on Keeler Ave from Forsyth Farm Dr to Connection Subtrunk #15 WW12	Growth	-	773,000	-	773,000
1126	Rougeview SPS Decommission WW24	Growth	-	-	50,000	50,000
1372	Subtrunk 18 - 200mm Sewer on Bethesda, west of creek, WW18	Growth	686,000	-	-	686,000
Engineering Development: Water						
143	W08 300mm Watermain along Bethesda Road between Highway 48 and Dickson Hill Creek	Growth	-	-	440,000	440,000
714	W05 New PRV Station along Highway 48	Growth	95,000	-	-	95,000
715	W04 - New 300mm Watermain along Highway 48, Main St. to Hoover Park Dr.	Growth	2,326,000	-	-	2,326,000
739	W07 York Durham Line#2 - New 200mm Watermain between Bethesda SidRd & Main St. to (W38)	Growth	-	570,000	-	570,000
1095	W38 York Durham Line#3 - New 200mm Watermain (W07 to Forsyth Farm Dr)	Growth	-	304,000	-	304,000
1097	W34 Future Rd #15 S. of Bethesda and E. of Ninth Line 300mm Watermain,	Growth	-	2,104,000	-	2,104,000
1368	W36 - HWY 48 #2, New 300 mm diameter watermain along Hwy 48 from Norman Jones Place to Bethesda Rd	Growth	-	-	1,077,000	1,077,000
1369	W01 Bethesda SidRd #1 Watermain between Dickson Hill Creek to Mid-Concession	Growth	2,482,000	-	-	2,482,000
1370	W02 Bethesda SidRd #2 Watermain between Mid-Concession to Bloomington Brook	Growth	544,000	-	-	544,000
1371	W03 Bethesda SidRd #3 Watermain between Bloomington Brook to Ninth Line	Growth	908,000	-	-	908,000
Front Ended Total			8,150,000	7,415,000	7,107,000	22,672,000

2023 strategic initiatives project list

Project Number	Project Title	Description	Budget	Strategic Initiatives Reserve	2023 Operating Impact	2024 Operating Impact
	Office of the CAO					
581	Strategic Planning	Corporate strategic planning project.	\$ 120,000	\$ 120,000		
761	General Admin Study	General Admin Study.	\$ 25,000	\$ 25,000		
	Finance and Technology Services					
1128	IT Disaster Recovery	In the event of a catastrophe which would incapacitate the Town Hall data center, there would be a widespread and prolonged disruption to critical IT services which will impact business continuity and greatly affect the Town's ability to deliver services to residents. As such, it is recommended that the Town establish cloud based DRaaS (Disaster Recovery As A Service partner with a vendor partner) to safeguard the most critical IT services necessary to support the Town's overarching business continuity and emergency management plans. There will be an estimated \$85,000 annual operating hosted service cost.	\$ 35,000	\$ 35,000	\$ 85,000	
1323	Department Requests for Hardware & Software	Annual hardware and software requests from different departments to support strategic initiatives and delivery operational efficiency. There is an operational cost of \$5,700	\$ 88,400	\$ 88,400	\$ 5,700	
1424	AIMS Code Inspection Module	AIMS Code inspection is a functionality needed to be added to the existing AIMS solution. This functionality would include ability to manage non-parking bi-law enforcement within AIMS. This includes the addition of online by-law ticket payments, screening requests (appeals), late notice (billing) letters and reporting. Existing AIMS mobile licenses will be updated to allow for non-parking tickets to be issued by officers. Operational impact of \$3,900	\$ 20,000	\$ 20,000		\$ 3,900
1426	AIR GAP Backup Solution	Mitigating the risk of data loss in our organization involves comprehensive planning and the application of multiple techniques. One of the most effective data loss techniques is air gapping. Air Gapping provides the Town with an offline copy of our critical systems data and sensitive information, which will tremendously reduce the risk of data loss to our organization	\$ 115,000	\$ 115,000		
	Development Services					
1376	Stouffville Major Transit Station Area (MTSA) - Inclusionary Zoning Study	An Inclusionary Zoning Study will examine the possibility of creating policies to require affordable units in new developments in protected Major Transit Station Areas in the Town.	\$ 100,000	\$ 100,000		
1390	Complete Streetscape Design, Public Realm and Standards Manual	A new Complete Streetscape design, Public realm and Standards Manual will provide direction on how the public realm including streets, public spaces, key gateway locations in the Town, etc. ought to be designed to help implement the Town's New Official Plan vision for building complete communities, be inclusive of all elements of attractive and complete public realm to enhance the character of the community and other Town building objectives.	\$ 100,000	\$ 100,000		
1470	Parkland Acquisition Strategy	Study to determine where we need to locate future parks based on the deficiencies notes in the Parks Master Plan	\$ 50,000	\$ 50,000		

Project Number	Project Title	Description	Budget	Strategic Initiatives Reserve	2023 Operating Impact	2024 Operating Impact
Public Works						
1254	7.5-Ton Mini-Excavator	Purchase of a new mid-size mini-excavator to perform road maintenance activities. This equipment would reduce reliance and associated costs on contractors and rented equipment (typically \$60-65,000 annually). Re-budget from 2022 capital project due to budget constraints.	\$ 190,000	\$ 190,000	\$ 5,000	(\$ 40,000)
1309	Main Street Pedestrian Cross-over Installation	The design and construction of a pedestrian crossover on Main Street between Lloyd Street and Freel Lane. The PXO will include the use of regulatory signs, pavement markings, mast arms, aluminum poles, and rectangular rapid flashing beacons (RRFBs).	\$ 125,400	\$ 125,400		
Leisure & Community Services						
1453	Maintenance Technician Van	Maintenance Technician Van for the new FTE request	\$ 75,000	\$ 75,000	\$ 4,000	
Total 2023 Capital Budget			\$ 1,043,800	\$ 1,043,800	\$ 99,700	(\$ 36,100)

Unfunded projects

Forecast Year	Project Number	Project Title	Total Cost	
2024	51	Ballantrae S. Parkette Park	52,000	
	79	Bethesda SideRd Hwy48 to Ninth Line, Reconstruction, including Creek Crossing and Paved Shoulders	554,360	
	90	Aquatic Expansion	1,200,000	
	650	Asphalt Off Road Trail- Ringwood Pond Connection	22,900	
	655	Land Acquisition - Expansion of Sports Field Development	5,000,000	
	1057	Aquatic Expansion Feasibility & Concept Study	50,000	
	1240	Cemetery Lifecycle Upgrades	25,000	
	1343	Equipment & Gear - Firefighters (New)	16,600	
	1346	New Training facility - Fire & Emergency services	250,000	
	1385	2 Ton Dump Truck, W	147,000	
	1433	WSPL Ballantrae Branch	700,000	
	2025	30	Bethesda SideRd Reconstruction - Ninth Line to Tenth Line with Creek Crossing	675,000
		51	Ballantrae S. Parkette Park	370,000
		79	Bethesda SideRd Hwy48 to Ninth Line, Reconstruction, including Creek Crossing and Paved Shoulders	1,957,740
90		Aquatic Expansion	6,450,000	
429		Aquatic Expansion - Multi Purpose Facility Space	3,999,800	
652		Aquatic Expansion - Recreational Facility Space (Additional)	5,550,000	
654		Bethesda Park Picnic Shelter	150,000	
689		Subtrunk #1 Ext. 600mm Sewer on RR#30 N. of Hoover Pk Dr to Main St. WW08	4,917,000	
1067		Ballymore Park	50,000	
1118		Subtrunk #1 Ext. 450mm Sewer on RR#30 From Main St to N. Limit of Cam Fella WW09	2,923,000	
1119		Subtrunk #1 Ext. 450mm Sewer on RR#30 From N. Limit of Cam Fella to Forsyth Farm Dr WW10	1,000,000	
1240		Cemetery Lifecycle Upgrades	25,000	
1343		Equipment & Gear - Firefighters (New)	16,600	
1362		Phase 3 Neighbourhood Park (NP8) West	80,000	
1433	WSPL Ballantrae Branch	7,000,000		
1434	WSPL Ballantrae Branch - Collection Material	750,000		
1435	WSPL Ballantrae Branch - Technology	100,000		
1436	WSPL Ballantrae Branch - Furniture, Fixtures & Equipment	2,200,000		
1464	Tandem Bucket Truck	500,000		

Forecast Year	Project Number	Project Title	Total Cost
2026	61	Bethesda Pk/Sr Soccer Flds	611,100
	79	Bethesda SideRd Hwy48 to Ninth Line, Reconstruction, including Creek Crossing and Paved Shoulders	2,918,500
	651	Asphalt Off Road Trail-Stouffville Cres.-Main to North of Mill St (up to Stouffville Reservoir)	37,700
	1067	Ballymore Park	370,000
	1074	Skateboard Park	750,000
	1240	Cemetery Lifecycle Upgrades	25,000
	1318	Flow Monitoring WW31	174,000
	1343	Equipment & Gear - Firefighters (New)	16,600
	1362	Phase 3 Neighbourhood Park (NP8) West	1,520,000
2027	30	Bethesda SideRd Reconstruction - Ninth Line to Tenth Line with Creek Crossing	4,820,600
	78	Gormley Parkette	50,000
	133	Ronco Neighbourhood Ph1 (Fairgate)	70,000
	615	Cricknet Pitch	400,000
	616	10 Micro Soccer Fields	506,600
	639	Phase 3 Neighbourhood Park (NP8) East	80,000
	1069	Naturalized Off Road Trails-Hoover Pk Dr Woodlot E	21,300
	1070	Naturalized Off Road Trail-Hoover Pk,Dr Woodlot W	20,000
	1240	Cemetery Lifecycle Upgrades	25,000
	1318	Flow Monitoring WW31	174,000
	1343	Equipment & Gear - Firefighters (New)	33,200
2028	78	Gormley Parkette	370,000
	133	Ronco Neighbourhood Ph1 (Fairgate)	1,576,000
	639	Phase 3 Neighbourhood Park (NP8) East	1,520,000
	653	Micro/Mini Sports Fields	1,159,900
	1240	Cemetery Lifecycle Upgrades	25,000
	1318	Flow Monitoring WW31	174,000
	1343	Equipment & Gear - Firefighters (New)	33,200
	1437	WSPL New Main Branch - HWY 48 Corridor	1,000,000
2029	512	New Sport Fields Baseball Expansion (3), Community Park	1,500,000
	1240	Cemetery Lifecycle Upgrades	25,000
	1318	Flow Monitoring WW31	174,000
	1343	Equipment & Gear - Firefighters (New)	16,600
	1437	WSPL New Main Branch - HWY 48 Corridor	27,000,000
	1438	WSPL Main Branch HWY 48 Corridor - Collection Material	3,300,000
	1439	WSPL Main Branch HWY 48 Corridor - Technology	400,000
	1440	WSPL Main Branch HWY 48 Corridor - Furniture, Fixtures & Equipment	8,300,000

Forecast Year	Project Number	Project Title	Total Cost
2030	1071	Naturalized Off Road Trail-McCowan Rd	51,400
	1240	Cemetery Lifecycle Upgrades	25,000
	1318	Flow Monitoring WW31	174,000
	1343	Equipment & Gear - Firefighters (New)	16,600
2031	1240	Cemetery Lifecycle Upgrades	25,000
	1318	Flow Monitoring WW31	235,000
2032	1240	Cemetery Lifecycle Upgrades	25,000
	1318	Flow Monitoring WW31	245,000
			\$106,726,300

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Budget by department

COUNCIL

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change Over PY (\$)	2024 Projected Budget	Budget Change Over PY (\$)	2025 Projected Budget	Budget Change Over PY (\$)	2026 Projected Budget	Budget Change Over PY (\$)
Administration										
Expenses										
Personnel - Full-Time	578,538	599,290	601,070	1,780	616,840	14,890	631,730	14,890	650,230	18,500
Professional & Contracted Services	2,539	5,000	5,000	-	5,000	5,000	5,000	5,000	5,000	-
Materials & Supplies	31,520	49,300	50,400	1,100	50,400	-	50,400	-	54,900	4,500
Transfer to Reserves	30,000	30,000	37,500	7,500	37,500	-	37,500	-	37,500	-
Total Expenses	642,597	683,590	693,970	10,380	709,740	14,890	724,630	14,890	747,630	23,000
Revenues										
Total Revenues	-	-	-	-	-	-	-	-	-	-
Total Council (Net Budget)	642,597	683,590	693,970	10,380	709,740	14,890	724,630	14,890	747,630	23,000

OFFICE OF THE CAO

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change Over PY (\$)	2024 Projected Budget	Budget Change Over PY (\$)	2025 Projected Budget	Budget Change Over PY (\$)	2026 Projected Budget	Budget Change Over PY (\$)
Expenses										
Personnel - Full-Time	3,744,070	4,287,590	4,305,610	18,020	4,511,230	205,620	4,675,070	163,840	4,839,770	164,700
Personnel - Part-Time	203,431	206,280	331,010	124,730	331,010	-	331,010	-	331,010	-
Utilities & Telecommunications	9,055	13,150	12,750	(400)	13,050	300	13,350	300	13,620	270
Licence & Fees	8,668	6,480	6,480	-	6,480	-	6,480	-	6,480	-
Insurance	585,593	-	-	-	-	-	-	-	-	-
Professional & Contracted Services	73,266	385,200	511,800	126,600	461,980	(49,820)	461,980	-	496,980	35,000
Materials & Supplies	385,465	471,890	187,040	(284,850)	191,040	4,000	191,040	-	591,040	400,000
Vehicle Operations	28,358	21,400	48,800	27,400	49,720	920	50,660	940	51,540	880
Property Maintenance	24,923	42,000	42,000	-	42,000	-	42,000	-	42,000	-
Grants & Transfers	7,853	8,600	9,200	600	9,200	-	9,200	-	9,200	-
Write Offs	3,503	-	50,000	50,000	50,000	-	50,000	-	50,000	-
Interest & Bank Charges	-	800	800	-	820	20	840	20	860	20
Transfer to Reserves	522,264	520,000	520,000	-	520,000	-	520,000	-	520,000	-
Recoveries - Internal Expenses	65,000	50,000	50,000	-	50,000	-	50,000	-	50,000	-
Total Expenses	5,661,449	6,013,390	6,075,490	62,100	6,236,530	161,040	6,401,630	165,100	7,002,500	600,870
Revenues										
User Fees	(1,018,269)	(871,690)	(912,850)	(41,160)	(912,850)	-	(912,850)	-	(912,850)	-
Fines	(353,849)	(273,000)	(297,000)	(24,000)	(297,000)	-	(297,000)	-	(297,000)	-
Grants & Donations	-	(2,000)	(2,000)	-	(2,000)	-	(2,000)	-	(2,000)	-
Transfer from Reserves	(10,123)	(352,500)	(27,500)	325,000	(2,500)	25,000	(2,500)	-	(402,500)	(400,000)
Recoveries - Internal & External Revenue	(287,223)	(194,870)	(169,870)	25,000	(169,870)	-	(169,870)	-	(169,870)	-
Total Revenues	(1,669,464)	(1,694,060)	(1,409,220)	284,840	(1,384,220)	25,000	(1,384,220)	-	(1,784,220)	(400,000)
Total Office of the CAO (Net Budget)	3,991,985	4,319,330	4,666,270	346,940	4,852,310	186,040	5,017,410	165,100	5,218,280	200,870

FINANCE & TECHNOLOGY SERVICES

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change Over PY (\$)	2024 Projected Budget	Budget Change Over PY (\$)	2025 Projected Budget	Budget Change Over PY (\$)	2026 Projected Budget	Budget Change Over PY (\$)
Expenses										
Personnel - Full-Time	3,228,981	2,942,340	3,332,040	389,700	4,530,520	1,198,480	4,681,390	150,870	4,819,970	138,580
Personnel - Part-Time	289,571	92,890	162,080	69,190	146,800	(15,280)	148,340	1,540	149,920	1,580
Utilities & Telecommunications	209,668	262,040	266,690	4,650	270,390	3,700	273,590	3,200	276,890	3,300
Licence & Fees	599,258	947,300	1,309,110	361,810	1,339,400	30,290	1,361,340	21,940	1,383,180	21,840
Insurance	68,222	760,920	801,500	40,580	817,400	15,900	833,650	16,250	850,260	16,610
Professional & Contracted Services	440,778	150,800	148,120	(2,680)	532,750	384,630	532,970	220	537,790	4,820
Materials & Supplies	285,879	290,370	326,920	36,550	332,420	5,500	337,920	5,500	343,420	5,500
Write Offs	94,851	152,000	152,000	-	152,000	-	152,000	-	152,000	-
Interest & Bank Charges	57,946	46,800	60,700	13,900	62,040	1,340	63,400	1,360	64,670	1,270
Transfer to Reserves	1,421,607	10,420,080	12,295,560	1,875,480	13,415,860	1,120,300	14,551,340	1,135,480	15,201,570	650,230
Total Expenses	19,491,233	16,065,540	18,854,720	2,789,180	21,599,580	2,744,860	22,935,940	1,336,360	23,779,670	843,730
Revenues										
Property Taxation	(39,039,538)	(39,592,720)	(44,492,980)	(4,900,260)	(49,804,050)	(5,311,070)	(52,707,530)	(2,903,480)	(54,633,990)	(1,926,460)
User Fees	(2,499,810)	(1,457,160)	(1,466,080)	(8,920)	(1,466,080)	-	(1,466,080)	-	(1,466,080)	-
Investment Income	(604,098)	(543,940)	(999,740)	(455,800)	(1,024,740)	(25,000)	(949,740)	75,000	(899,740)	50,000
Grants & Donations	(2,971,280)	(1,923,260)	(2,620,470)	(697,210)	(2,595,560)	24,910	(2,574,380)	21,180	(2,556,380)	18,000
Transfer from Reserves	(2,851,237)	(3,589,490)	(2,296,930)	1,292,560	(1,546,930)	750,000	(1,546,930)	-	(1,546,930)	-
Recoveries - Internal & External Revenue	(646,753)	(784,830)	(854,000)	(69,170)	(877,430)	(23,430)	(894,660)	(17,230)	(912,200)	(17,540)
Total Revenues	(48,612,716)	(47,891,400)	(52,730,200)	(4,838,800)	(57,314,790)	(4,584,590)	(60,139,320)	(2,824,530)	(62,015,320)	(1,876,000)
Total Finance and Technology Services (Net Budget)	(29,121,483)	(31,825,860)	(33,875,480)	(2,049,620)	(35,715,210)	(1,839,730)	(37,203,380)	(1,488,170)	(38,235,650)	(1,032,270)

FIRE & EMERGENCY SERVICES

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change Over PY (\$)	2024 Projected Budget	Budget Change Over PY (\$)	2025 Projected Budget	Budget Change Over PY (\$)	2026 Projected Budget	Budget Change Over PY (\$)
Expenses										
Personnel - Full-Time	5,767,376	6,362,590	7,031,670	669,080	7,501,850	470,180	7,779,190	277,340	8,014,250	235,060
Personnel - Part-Time	260,463	356,800	349,270	(7,530)	346,500	(2,770)	346,900	400	347,300	400
Utilities & Telecommunications	132,200	143,750	149,800	6,050	155,270	5,470	161,010	5,740	166,830	5,820
Insurance	13,133	15,000	15,000	-	15,000	-	15,000	-	15,000	-
Professional & Contracted Services	271,286	283,950	252,950	(31,000)	255,170	2,220	262,400	7,230	269,620	7,220
Materials & Supplies	36,959	52,000	45,500	(6,500)	45,500	-	45,500	-	45,500	-
Vehicle Operations	127,858	140,400	163,500	23,100	164,890	1,390	166,310	1,420	167,630	1,320
Property Maintenance	53,794	70,000	70,000	-	70,000	-	70,000	-	70,000	-
Debt Financing	76,659	71,730	65,270	(6,460)	58,560	(6,710)	51,600	(6,960)	45,240	(6,360)
Debt Principle	180,265	186,490	192,950	6,460	199,660	6,710	205,760	6,100	80,300	(125,460)
Total Expenses	6,919,993	7,682,710	8,335,910	653,200	8,812,400	476,490	9,103,670	291,270	9,221,670	118,000
Revenues										
User Fees	(157,056)	(220,310)	(173,180)	47,130	(173,180)	-	(173,180)	-	(173,180)	-
Rental Income	(27,546)	(33,810)	(30,860)	2,950	(30,860)	-	(30,860)	-	(30,860)	-
Grants & Donations	(15,900)	(100)	(100)	100	-	-	-	-	-	-
Deferred Revenue Earned	(74,704)	(75,320)	(75,320)	-	(75,320)	-	(75,320)	-	(75,320)	-
Recoveries - Internal & External Revenue	(4,326)	(14,900)	(17,900)	(3,000)	(17,900)	-	(17,900)	-	(17,900)	-
Total Revenues	(279,532)	(344,440)	(297,260)	47,180	(297,260)	-	(297,260)	-	(297,260)	-
Total Fire and Emergency Services (Net Budget)	6,640,461	7,338,270	8,038,650	700,380	8,515,140	476,490	8,806,410	291,270	8,924,410	118,000

DEVELOPMENT SERVICES

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change Over PY (\$)	2024 Projected Budget	Budget Change Over PY (\$)	2025 Projected Budget	Budget Change Over PY (\$)	2026 Projected Budget	Budget Change Over PY (\$)
Expenses										
Personnel - Full-Time	3,192,021	4,090,710	4,345,120	254,410	4,601,610	256,490	4,781,170	179,560	4,946,270	165,100
Personnel - Part-Time	14,731	40,920	63,690	22,770	63,690	-	63,690	-	63,690	-
Utilities & Telecommunications	6,315	8,180	11,100	2,920	11,370	270	11,640	270	11,900	260
Professional & Contracted Services	859,546	1,019,220	1,049,220	30,000	1,019,220	(30,000)	1,019,220	-	1,019,220	-
Materials & Supplies	151,827	158,100	164,840	6,740	166,810	1,970	168,750	1,940	170,730	1,980
Vehicle Operations	3,600	4,000	4,500	500	4,600	100	4,700	100	4,790	90
Property Maintenance	161	150	150	-	150	-	150	-	150	-
Grants & Transfers	71,814	90,000	90,000	-	-	(90,000)	-	-	-	-
Transfer to Reserves	2,065,095	238,120	51,120	(187,000)	16,770	(34,350)	(20,880)	(37,650)	(57,450)	(36,570)
Recoveries - Internal Expenses	520,000	589,100	620,990	31,890	638,490	17,500	649,640	11,150	660,990	11,350
Total Expenses	6,885,110	6,238,500	6,400,730	162,230	6,522,710	121,980	6,678,080	155,370	6,820,290	142,210
Revenues										
User Fees	(5,795,698)	(4,127,820)	(4,536,320)	(408,500)	(4,614,480)	(78,160)	(4,686,630)	(72,150)	(4,750,420)	(63,790)
Grants & Donations	(73,959)	(56,700)	(58,800)	(2,100)	(58,800)	-	(58,800)	-	(58,800)	-
Recoveries - Internal & External Revenue	(1,210,033)	(1,392,620)	(1,457,790)	(65,170)	(1,472,330)	(14,540)	(1,480,470)	(8,140)	(1,488,750)	(8,280)
Total Revenues	(7,079,690)	(5,577,140)	(6,052,910)	(475,770)	(6,145,610)	(92,700)	(6,225,900)	(80,290)	(6,297,970)	(72,070)
Total Development Services (Net Budget)	(194,580)	661,360	347,820	(313,540)	377,100	29,280	452,180	75,080	522,320	70,140

PUBLIC WORKS

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change Over PY (\$)	2024 Projected Budget	Budget Change Over PY (\$)	2025 Projected Budget	Budget Change Over PY (\$)	2026 Projected Budget	Budget Change Over PY (\$)
Expenses										
Personnel - Full-Time	2,395,238	2,639,120	2,900,070	260,950	3,107,640	207,570	3,248,530	140,890	3,343,700	95,170
Personnel - Part-Time	122,767	308,180	316,640	8,460	328,390	11,750	332,990	4,600	337,640	4,650
Utilities & Telecommunications	513,103	530,830	558,440	27,610	570,980	12,540	583,640	12,660	596,860	13,220
Professional & Contracted Services	3,247,143	3,284,640	3,460,900	176,260	3,573,620	112,720	3,736,390	162,770	3,880,990	144,600
Materials & Supplies	31,756	38,180	51,530	13,350	52,740	1,210	53,970	1,230	55,230	1,260
Vehicle Operations	327,913	253,550	317,100	63,550	281,530	(35,570)	284,660	3,130	287,600	2,940
Property Maintenance	1,752,402	1,923,620	1,787,800	(135,820)	1,881,540	93,740	1,953,470	71,930	1,999,670	46,200
Debt Financing	203,144	186,580	171,410	(15,170)	157,480	(13,930)	148,530	(8,950)	139,220	(9,310)
Debt Principle	925,015	426,140	441,310	15,170	229,840	(211,470)	238,790	8,950	248,100	9,310
Total Expenses	9,518,481	9,590,840	10,005,200	414,360	10,183,760	178,560	10,580,970	397,210	10,889,010	308,040
Revenues										
User Fees	(370,731)	(274,700)	(340,630)	(65,930)	(340,630)	-	(340,630)	-	(340,630)	-
Rental Income	(1,332)	(4,500)	(4,500)	-	(4,500)	-	(4,500)	-	(4,500)	-
Grants & Donations	(296,636)	(74,000)	(74,000)	-	(74,000)	-	(74,000)	-	(74,000)	-
Deferred Revenue Earned	(1,097,476)	(581,730)	(581,730)	-	(360,240)	221,490	(360,240)	-	(360,240)	-
Transfer from Reserves	(279,360)	(363,910)	(133,910)	230,000	(100,000)	33,910	(100,000)	-	(100,000)	-
Recoveries - Internal & External Revenue	(719,658)	(719,500)	(840,700)	(121,200)	(840,700)	-	(840,700)	-	(840,700)	-
Total Revenues	(2,765,193)	(2,018,340)	(1,975,470)	42,870	(1,720,070)	255,400	(1,720,070)	-	(1,720,070)	-
Total Public Works (Net Budget)	6,753,288	7,572,500	8,029,730	457,230	8,463,690	433,960	8,860,900	397,210	9,168,940	308,040

LEISURE & COMMUNITY SERVICES

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change Over PY (\$)	2024 Projected Budget	Budget Change Over PY (\$)	2025 Projected Budget	Budget Change Over PY (\$)	2026 Projected Budget	Budget Change Over PY (\$)
Expenses										
Personnel - Full-Time	5,777,052	6,553,970	6,720,830	166,860	7,072,160	351,330	7,323,370	251,210	7,562,740	239,370
Personnel - Part-Time	1,393,014	2,619,780	2,971,960	352,180	3,079,710	107,750	3,142,740	63,030	3,206,850	64,110
Utilities & Telecommunications	1,567,990	1,820,500	1,942,760	122,260	2,033,230	90,470	2,105,600	72,370	2,182,440	76,840
Insurance	14,000	14,000	16,380	2,380	16,740	360	17,110	370	17,490	380
Professional & Contracted Services	417,101	173,810	153,140	(20,670)	155,220	2,080	157,410	2,190	159,690	2,280
Materials & Supplies	172,421	395,000	759,930	364,930	762,250	2,320	764,640	2,390	767,120	2,480
Vehicle Operations	422,013	401,720	533,810	132,090	545,830	12,020	556,190	10,360	565,820	9,630
Property Maintenance	1,257,568	1,380,120	1,440,040	59,920	1,443,320	3,280	1,446,970	3,650	1,452,780	5,810
Grants & Transfers	30,401	123,430	87,080	(36,350)	87,080	-	87,080	-	87,080	-
Interest & Bank Charges	55,698	156,790	159,190	2,400	162,980	3,790	166,830	3,850	170,740	3,910
Debt Financing	947,887	908,990	859,050	(49,940)	808,680	(50,370)	755,760	(52,920)	703,940	(51,820)
Debt Financing	1,514,628	1,227,140	1,271,230	44,090	1,248,990	(22,240)	1,293,400	44,410	1,135,970	(157,430)
Transfer to Reserves	44,000	1,000	1,000	-	1,000	-	1,000	-	1,000	-
Total Expenses	13,613,773	15,776,250	16,916,400	1,140,150	17,417,190	500,790	17,818,100	400,910	18,013,660	195,560
Revenues										
Property Taxation	(72,767)	(74,930)	(75,870)	(940)	(76,120)	(250)	(76,370)	(250)	(76,640)	(270)
User Fees	(662,050)	(2,385,840)	(2,919,680)	(533,840)	(2,925,450)	(5,770)	(2,928,880)	(3,430)	(2,932,440)	(3,560)
Rental Income	(1,331,372)	(2,605,800)	(2,039,500)	566,300	(2,048,040)	(8,540)	(2,056,810)	(8,770)	(2,062,810)	(6,000)
Investment Income	(6,253)	(7,600)	(7,600)	-	(7,600)	-	(7,600)	-	(7,600)	-
Grants & Donations	(243,135)	(113,440)	(525,210)	(411,770)	(554,880)	(29,670)	(554,880)	-	(554,880)	-
Deferred Revenue Earned	(1,627,325)	(1,343,650)	(1,347,300)	(3,650)	(1,347,300)	-	(1,347,300)	-	(1,347,300)	-
Transfer from Reserves	(84,913)	(84,940)	(84,940)	-	(84,940)	-	(84,940)	-	(84,940)	-
Recoveries - Internal & External Revenue	(517,636)	(641,500)	(612,480)	29,020	(616,120)	(3,640)	(619,840)	(3,720)	(623,640)	(3,800)
Total Revenues	(4,545,451)	(7,257,700)	(7,612,580)	(354,880)	(7,660,450)	(47,870)	(7,676,620)	(16,170)	(7,690,250)	(13,630)
Total Leisure and Community Services (Net Budget)	9,068,322	8,518,550	9,303,820	785,270	9,756,740	452,920	10,141,480	384,740	10,323,410	181,930

LIBRARY

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change Over PY (\$)	2024 Projected Budget	Budget Change Over PY (\$)	2025 Projected Budget	Budget Change Over PY (\$)	2026 Projected Budget	Budget Change Over PY (\$)
Expenses										
Personnel - Full-Time	1,086,294	1,437,910	1,718,430	280,520	1,849,650	131,220	1,936,060	86,410	2,021,530	85,470
Personnel - Part-Time	308,159	630,540	672,520	41,980	736,240	63,720	791,420	55,180	807,030	15,610
Utilities & Telecommunications	18,314	15,840	17,490	1,650	17,870	380	18,260	390	18,670	410
Licence & Fees	5,215	5,140	5,220	80	5,220	-	5,220	5,220	5,220	-
Insurance	16,582	15,600	18,250	2,650	18,650	400	19,060	410	19,480	420
Professional & Contracted Services	619,968	577,700	209,370	(368,330)	212,670	3,300	214,170	1,500	216,490	2,320
Materials & Supplies	195,324	257,030	304,340	47,310	324,460	20,120	328,320	3,860	342,260	13,940
Collection Material	260,499	309,750	321,640	11,890	333,530	11,890	345,420	11,890	357,310	11,890
Interest & Bank Charges	5,177	7,700	11,000	3,300	11,240	240	11,480	240	11,710	230
Transfer to Reserves	330,447	-	-	-	-	-	-	-	-	-
Total Expenses	2,845,979	3,257,210	3,278,260	21,050	3,509,530	231,270	3,669,410	159,880	3,799,700	130,290
Revenues										
User Fees	(43,508)	(110,800)	(130,360)	(19,560)	(130,360)	-	(130,360)	-	(130,360)	-
Investment Income	(1,653)	(4,000)	(7,000)	(3,000)	(7,000)	-	(7,000)	-	(7,000)	-
Fines	(12,995)	(25,000)	(25,000)	-	(25,000)	-	(25,000)	-	(25,000)	-
Grants & Donations	(2,592,403)	(2,909,890)	(2,901,040)	8,850	(3,146,310)	(245,270)	(3,306,190)	(159,880)	(3,436,480)	(130,290)
Deferred Revenue Earned	(195,420)	(195,420)	(200,860)	(5,440)	(200,860)	-	(200,860)	-	(200,860)	-
Transfer from Reserves	-	(12,100)	(14,000)	(1,900)	-	14,000	-	-	-	-
Total Revenues	(2,845,979)	(3,257,210)	(3,278,260)	(21,050)	(3,509,530)	(231,270)	(3,669,410)	(159,880)	(3,799,700)	(130,290)
Total Library (Net Budget)	-	-	-	-	-	-	-	-	-	-

TOWN GRANT TO LIBRARY

	2021 Actuals (Audited)	2022 Budget	2023 Proposed Budget	Budget Change Over PY (\$)	2024 Projected Budget	Budget Change Over PY (\$)	2025 Projected Budget	Budget Change Over PY (\$)	2026 Projected Budget	Budget Change Over PY (\$)
Expenses										
Grants & Transfers	2,356,075	2,732,260	2,795,220	62,960	3,040,490	245,270	3,200,370	159,880	3,330,660	130,290
Total Expenses	2,356,075	2,732,260	2,795,220	62,960	3,040,490	245,270	3,200,370	159,880	3,330,660	130,290
Revenues										
Total Revenues	-	-	-	-	-	-	-	-	-	-
Total Library Grant (Net Budget)	2,356,075	2,732,260	2,795,220	62,960	3,040,490	245,270	3,200,370	159,880	3,330,660	130,290

CEMETERY

	2021 Actuals (Audited)	2022 Budget	2023 Approved Budget	Budget Change Over PY (\$)	2024 Projected Budget	Budget Change Over PY (\$)	2025 Projected Budget	Budget Change Over PY (\$)	2026 Projected Budget	Budget Change Over PY (\$)
Expenses										
Personnel - Full-Time	31,550	32,190	35,030	2,840	35,730	700	36,440	710	37,170	730
Utilities & Telecommunications	230	230	250	20	270	20	290	20	310	20
Insurance	2,900	2,900	3,390	490	3,460	70	3,540	80	3,620	80
Professional & Contracted Services	82,340	85,050	86,070	1,020	86,070	-	86,070	-	86,070	-
Materials & Supplies	9,929	7,920	8,710	790	8,810	100	8,910	100	9,010	100
Property Maintenance	4,223	4,080	4,080	-	4,080	-	4,080	-	4,080	-
Transfer to Reserves	77,243	22,210	24,000	1,790	23,110	(890)	22,200	(910)	21,270	(930)
Total Expenses	208,415	154,580	161,530	6,950	161,530	-	161,530	-	161,530	-
Revenues										
User Fees	(174,138)	(129,180)	(136,130)	(6,950)	(136,130)	-	(136,130)	-	(136,130)	-
Investment Income	(34,277)	(24,000)	(24,000)	-	(24,000)	-	(24,000)	-	(24,000)	-
Grants & Donations	-	(1,400)	(1,400)	-	(1,400)	-	(1,400)	-	(1,400)	-
Total Revenues	(208,415)	(154,580)	(161,530)	(6,950)	(161,530)	-	(161,530)	-	(161,530)	-
Total Cemetery (Net Budget)	-	-	-	-	-	-	-	-	-	-

2024 - 2026 staffing plan

Service Theme / Service	2024	2025	2026
A Town that Grows			
Development Services			
Environmental Planner - Development Planning	1		
GIS Technician - Policy Planning	1		
Planner I - Sustainability Planner/Climate Change Specialist	1		
Planner II - Development Planning	1		
Landscape Architect - Development Planning		1	
Planner III - Development Planning		1	
Climate Change Coordinator - Policy Planning			1
A Town that Moves			
Roads Maintenance			
Downtown Maintenance Operator (CUPE)	1		
Public Works Operator	1		
Water/Wastewater Clerk	1		
Water/Wastewater Operator (CUPE)	1		1
Operator (CUPE)	1	1	1
A Healthy and Greener Town			
Parks, Trails & Open Spaces			
Parks Operator (CUPE)		1	
Tree Canopy Maintenance			
Arborist (CUPE)	1		
An Engaging Town			
Events & Community Engagement			
Community Engagement Specialist	1		
Library			
Graphic Designer - Library	0.7		
Human Resources Generalist - Library	0.7		
Library Assistant, Teen Services (Leisure Branch)	1		
Coordinator /Branch Supervisor (Ballantrae Branch)		1	
Library Assistant, Children's (Ballantrae Branch)		1	
Library Assistant, Adult (Ballantrae Branch)		1	
Latcham Art Centre			
Graphic Designer - Library	0.3		
Human Resources Generalist - Library	0.3		
A Safe Town			
Fire Response			
Suppression Firefighter	4	2	2
Training Officer		1	

Service Theme / Service	2024	2025	2026
Fire Prevention			
Fire Prevention Inspector	1		
Municipal Law Enforcement			
Municipal Law Enforcement Supervisor	1		
By-law Officer			1
Animal Services			
Animal Services Officer	1		
Good Governance			
Legal Support			
Associate Town Solicitor	1		
Organizational Effectiveness			
Communications			
Corporate Communications Officer	1		
Marketing Assistant	1		
Human Resources			
Compensation and Benefits	1		
Customer Service			
Customer Service Supervisor	1		
Customer Service Associate			1
Financial & Infrastructure Management			
Accounts Payable Clerk (conversion)	1		
Financial Analyst (conversion)	1		
Procurement Analyst	1		
Revenue and Taxation Associate	1		
Financial Analyst		1	
IT Services			
Information Technology/Project Manager/ Senior BA	1		
IT Security Analyst	1		
Business Analyst/Database Administrator		1	
Help Desk Analyst		1	
Client Services Coordinator/Help Desk Analyst			1
Systems Architect			1
Facility Management			
Operator (CUPE) - deferred from 2023 budget	1		
Facility Supervisor			1
Facility Operations Clerk			1
Fleet Management			
Lead Hand, Fleet (CUPE)	1		
Mechanic (CUPE)		1	
Grand Total	34	14	11

Fund structure

A Fund is a set of accounts used for a specific purpose. The Town primarily uses three major funds: an Operating Fund, Capital Fund, Reserve and Reserve Funds. Inter-funds transfers between Funds are recorded as revenues or expenses.

Operating Fund

The Operating Fund underpins the operating budget. The operating fund provides for the normal operating expenditures and revenues associated with the day-to-day provision of services. The main sources of revenue for the operating fund are the tax levy, user fees, and senior government funding for operating purposes.

Capital Fund

The Capital Fund provides for significant expenditures to acquire, construct, or improve land, buildings, roads, engineering structures, or machinery and equipment used in providing municipal services. Capital expenditures result in the acquisition of, enhancement to or extension of the normal useful life of a fixed asset. Annual maintenance costs related to capital assets are included in the operating budget.

The capital budget is prepared on a project-commitment basis with actual budget spending often occurring over one or more fiscal years. Large projects requiring several years to complete have been budgeted over multiple years. Its main funding sources are debentures (a form of debt), contributions from development charges and other reserves, and senior government grants and subsidies for capital.

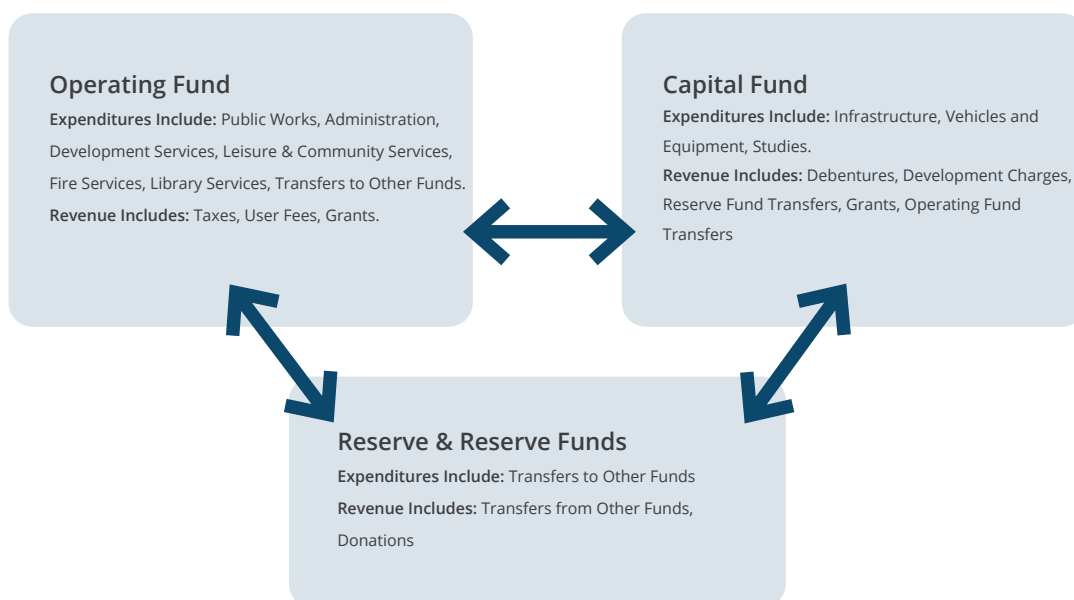
Reserve and Reserve Funds

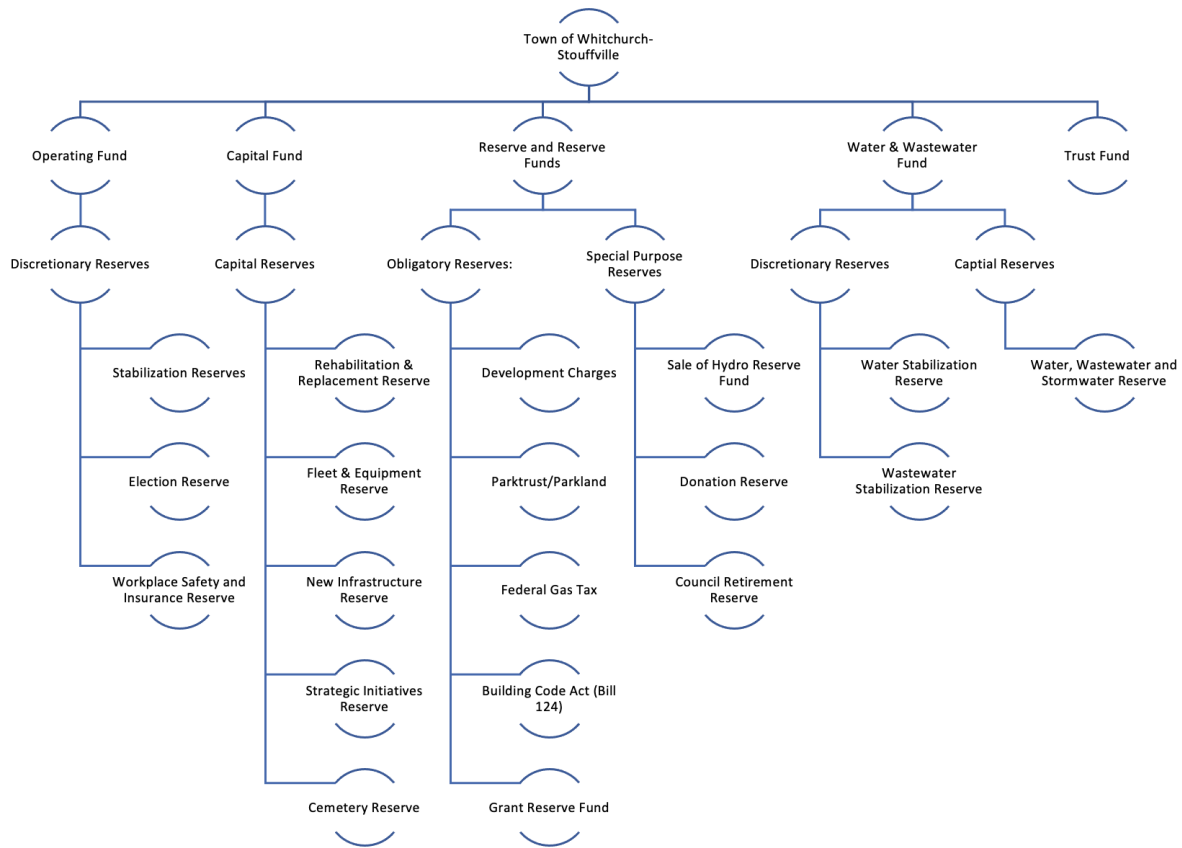
Reserves and reserve funds are resources set aside to meet expected future demands and are intended to provide the organization with increased financial flexibility. They allow the Town to save for future needs, mitigate the impact of unexpected financial changes, manage risks, and ensure that the Town is positioned to take advantage of opportunities as they arise.

Reserves are funds that have been earmarked, at the discretion of Council for any purpose for which they have the authority to spend money. Reserves do not require the physical segregation of money or assets. Examples of reserves currently used to mitigate

budgetary fluctuations include the Stabilization Reserve and Election Reserve, etc.

Reserve Funds are funds that have been set aside either by by-law of the municipality or by a requirement of legislation or contract to meet the financial obligations associated with a future event. Reserve Funds are either “Discretionary” being those set up by Council or “Obligatory” being those set up by virtue of a requirement of legislation. Council may set up a Reserve Fund for any purpose for which they have the authority to spend money. Reserve fund may be invested in accordance with the Town’s Investment Policy. Earnings from combined investments will be allocated according to the Reserve Fund’s proportionate share of invested funds.





Note: Refer to Appendix - Reserve & Reserve Fund Policy No. 86, on page 138, for fund descriptions.

Note: Refer to page 75 that highlights actual and projected activity for major funds that the Town appropriates.

Note: Funds included in the Audited Financial Statements are Obligatory Funds i.e. Park Trust, Development Charges and Federal Gas Tax. Stabilization Reserve, Capital Reserve and Special Purpose Reserves.

Fund by department relationship

Operating Fund
<ul style="list-style-type: none"> • Council • Cemeteries • Office of the CAO • Finance & Technology Services • Fire & Emergency Services • Development Services • Public Works • Leisure & Community Services • Library

Capital Fund
<ul style="list-style-type: none"> • Office of the CAO • Finance & Technology Services • Fire & Emergency Services • Development Services • Public Works • Leisure & Community Services • Library • Water • Wastewater

Basis of budgeting

Basis of Budgeting

The budget is prepared on the modified accrual basis which combines aspects of the accrual basis and cash basis of accounting. The basis for budgeting differs from the Town's audited financial statements that is prepared on the full accrual basis of accounting under Public Sector Accounting Board (PSAB) guidelines.

Basis of Accounting

The Town's audited financial statements is prepared on the full accrual basis of accounting. All revenues are recognized as they become available and measurable. Expenditures are recognized as they are incurred and

measurable as a result of receipt of goods and services and the creation of a legal obligation to pay.

The main differences between the Basis of Budgeting and the Basis of Accounting:

- the budget anticipates the use of surplus accumulated in previous years to offset current year expenditures in excess of current year revenues
- the budget does not expense transactions related to tangible capital assets, including amortization, except for the operating contributions to reserves required to fund

the capital budget.

- Any transfers to or from reserves and unappropriated surplus accounts are revenues or expenses to balance budget but, are not included in the Statement of Operations in the Town's financial statements.
- Debt principle repayments are included in the budget expenses however, for the Town's financial statements these are excluded from the Statement of Operations and Accumulated Surplus and included as a reduction to the Consolidated Statement of Cash Flows.

2019-2022 Strategic Plan & Implementation Plan

The Strategic Plan identifies the necessary steps to meet the vision for the Town over a term of Council and guides the work plans of each of the Town's departments. It is recommended that the Town creates a new strategic plan at the beginning of each Council term, effectively allowing Council to identify its strategic goals for the term, and priorities for the work undertaken by the Town, helping to guide the allocation of limited resources to the priorities that are most important for the organization. In addition, the group activities that are part of Strategic Planning also incorporate teambuilding into this process, resulting in more collaborative, rewarding and productive relationships between Council and Staff.

The 2019-2022 Strategic Plan was approved in July 2019 and was focused on the following guiding principles:

Environment

Our actions and decisions are evaluated through an environmental lens; ensuring that we are able to meet present needs without compromising the ability to meet the needs of future generations.

Engagement

We support the engagement of residents and stakeholders through an ongoing commitment to dialogue, transparency and collaboration. Effective engagement ensures members of the community have a voice and an opportunity to contribute their diverse strengths to building a strong and sustainable future.

Partnerships

Wherever possible, we will forge and nurture strategic partnerships that increase effectiveness, efficiency and mutual benefit.

Respect

We are committed to fostering a corporate culture that enhances individual creativity and teamwork, while supporting mutual trust and respect among employees, elected officials and members of the public.

Quality of Life

We are committed to be a caring community that upholds the values of inclusion, safety, and wellness that exemplify the Town's exceptional quality of life.

In addition, the 2019-2022 Strategic Plan provided the current Council term and staff the vision and mission as well as how the plan is to be implemented.

Vision: To be an inclusive, caring community with a unique rural-urban identity that provides an exceptional quality of life

Mission: To enhance our community by delivering service excellence that is friendly, efficient and financially responsible.

An Implementation Plan was created by Senior Management outlining tasks required to meet the organizational goals, as well as timelines for implementation.

The purposes of the implementation plan are:

- to translate Council's goals into actions;
- to establish timelines;
- to establish accountability and define leading departments for each action;
- to facilitate reporting on goals and actions required to meet them.

The Implementation Plan will be reviewed annually for progress towards achieving the actions, changes to the corporate budget, and for any emerging trends or risks that might prompt changes to the plan. Staff will continuously monitor the implementation of the plan and report back on progress, changes and achieved milestones.

The Town is in the process of finalizing the 2023-2026 Strategic Plan for Council approval in Q2 2023. The 2019-2022 Strategic Plan is referenced to reflect on what was completed in 2022 and those that will carry over into the new Strategic Plan with improved tracking of performance measures on an annual basis.



Fiscal Sustainability



Increase Commercial/Industrial Base



Service Excellence



Maintain and Plan for Assets

Goal 1: The Town has a robust reporting and tracking program.

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
CAO	0.1	Establish an implementation plan	√				
	0.2	Report progress every 6 months to Council		√			
	0.3	Report annually to the community	√	√	√	√	
Clerks	0.4	Establish a section in Council reports to report on relevance to the strategic plan	√				

Financial Sustainability: Working toward a sustainable budget that ensures the protection and maintenance of core services not and into the future.



Fiscal Sustainability

Goal 1.1: Capital financing and debt strategy.

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
Finance and Technology Services (FTS)	1.1.1a	Develop a draft capital plan		√	√	√	*"Annual Capital Plan" undertaken starting 2020
	1.1.1b	Develop a draft debt plan	√	√	√	√	*Not undertaken but Corporate Debt Management Policy approved August 2019
	1.1.2	Hold a Council Workshop					*Undertaken in Q1 2023
	1.1.3	Review software requirements if any (see 1.3.1)	√				
	1.1.4	Implement new software			√	√	
	1.1.5a	Prepare a final capital plan	√	√	√	√	Done annually as part of budget process
	1.1.5b	Prepare a final debt plan	√	√	√	√	Not under taken
	1.1.6	Update the plan as part of each budget cycle		√	√	√	

Goal 1.2: New revenue sources: grant funding, community contributions toward major capital expenditures, sponsorships of programs.

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
Leisure and Community Services (LCS)	1.2.1	Undertake a comprehensive fee review				√	Policies were updated in Aug 2022 - delegated authority was given to Director, Leisure & Community Services over LCS fees in accordance with User Fee schedule
LCS/FTS	1.2.2	Undertake a comprehensive policy review of user contributions toward capital facilities					*Ongoing to be completed in 2023
LCS	1.2.3	Undertake a sponsorship naming rights review				√	Completed in 2022 - refreshed Stouffville Celebrates Sponsorship program. In the first year, sponsorship generated approx. \$250k
LCS	1.2.4	Actively market naming and advertising opportunities.					*Ongoing to be completed in 2023
CAO	1.2.5	Hire a grants coordinator					*Alternative plan approved by Council in Nov. 2021
ALL	1.2.6	Research and understand grants programs including partnerships and retraining grants	√	√	√	√	*Ongoing - Task has reverted to all departments with bi-weekly monitoring by Senior Leadership Team
Mayor/CAO	1.2.7	Build relationships with granting agencies			√		*Ongoing
LCS	1.2.8	Design the next major Leisure project resulting in a shovel ready project.			√	√	*Memorial Park; Installation and Detailed Design ongoing for elements of the park
Public Works	1.2.9	Design a major public works project resulting in a shovel ready project.			√	√	*Design of the Lloyd Street Reconstruction project was completed, resulting in a shovel ready project.

Goal 1.3: Invest in budget systems (process enhancement)

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
	1.3.1	Review software requirements. (reduce manual/spreadsheet reliance)	√	√	√	√	FMW - Operating system implemented
	1.3.2	Develop a 3 year plan of system enhancements. Consider: multi year approvals, new approaches to fee setting, expand benchmarking, intensive reviews/audits, staff involvement (Treasurer, others?)	√	√	√	√	Capital system to be implemented in 2023
	1.3.3	Software implementation	√				
	1.3.4	Budget Process Improvement		√	√	√	
	1.3.5	Create a process outside the budget process to identify and explore savings/efficiency projects.		√	√	√	
	1.3.6	Review PO systems			√		
	1.3.7	Review Credit card policies				√	

Create a more balanced community by increasing the commercial /industrial tax base.
 Building and maintaining a tax base that supports the highest quality program and service delivery.



Increase Commercial/Industrial Base

Goal 2.1: Focus on servicing and development of Provincially Significant Employment Zones.

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
Development Services (CS) / CAO	2.1.1	Establish the proposed zones	√				
DS/CAO	2.1.2	Council and Regional Approval	√				
Mayor	2.1.3	Provincial approval. Lobby and technical support from staff.	√				*Ongoing discussions with higher orders of governments
Mayor/DS	2.1.4	Resolve Regional Roadblocks to servicing and lobby for inclusion within the municipal comprehensive review.	√				*Ongoing discussions with higher orders of governments
DS	2.1.5	Develop servicing plan. Approval to participate in Markham servicing EA	√				*2.1.5 through 2.1.9 are all linked dependent on the Servicing EA led by the City of Markham; Discussions are ongoing with City of Markham. Servicing is also dependent on several factors, eg: Approval of the South Gormley Expansion Area in York Region's Official Plan which requires approval by the Province. Future Servicing requires ongoing discussion with York Region and the surround area municipalities
DS	2.1.6	Servicing EA. Markham Led.	√				*See 2.1.5
DS	2.1.7	Based on the Servicing EA, establish a phasing plan for servicing.	√				*See 2.1.5
FTS	2.1.8	Establish a financial impact of servicing using the results of the EA.	√				*See 2.1.5
DS	2.1.9	Engage with the development community and seek support to finance the extension of services.	√				*Ongoing discussions with Development Community on various areas of WS

Goal 2.2: Identify expansion areas for Industrial/Commercial growth

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
DS	2.2.1	Review the legislative options available to create expansion areas.	√				*See 2.1.5 through 2.ongoing discussions with neighboring municipalities
DS	2.2.2	Undertake a study of expansion options as part of the Official Plan.	√				*Official Plan Review is currently underway. Expected completion is August, 2022. Bethesda Lands and South Gormley Expansion Area have been identified in York Region's Official Plan through their Municipal Comprehensive Review as potential expansion areas. This requires approval by the Province. If these expansion lands are not approved, expansion lands will revert to the Town's Whitebelt lands.
DS	2.2.3	Proceed with the planning process required to add lands to the Town's Industrial and Commercial inventory.	√				*Upon approval York Region's Official Plan by the Province, and subsequent approval of the Town's Official Plan, the Secondary Plan process will begin to undertake comprehensive planning for the Town's expansion lands.

Goal 2.3: Refresh the Economic Development strategy (Continue to attract businesses to locate in WS).

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
CAO	2.3.1	Establish an Economic Development Committee					*Deferred by staff
CAO	2.3.2	Increase the size of the Economic Development team (consider connecting this task to task 1.2.5 - hire a grants position)			√		*Q1 2020 Reported as Progressing with a change in Completion to Q2 2021; EDO Large Business hired Q4 2021
CAO	2.3.3	Explore the concept of an agro-tech approach to Economic Development	√				*Ongoing
CAO	2.3.4	Refresh the economic development strategy including establishing target business to attract.		√			
CAO	2.3.5	Undertake the economic development strategic plan		√			
CAO	2.3.6	Update online resources	√				*Ongoing and expected to be completed in 2022

Goal 2.4: Establish a vision for the community.

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
DS	2.4.1	Undertake a visioning process with Council including Lincolnville GO Station MTSA; Downtown MTSA; Hoover Park Smart Centre mixed use area; Hwy 48 growth area; Hwy 404 employment growth area					*Lincolnville MTSA Land Use Study to be complete Q2 2022, Stouffville MTSA: Policies to be included in new Official Plan to be complete by Q3 2022, Highway 48 Study to be complete by end of Q2 2022. Should the Gormley expansion area be approved in York Region's Official Plan be approved, comprehensive planning will be undertaken in the future.
DS	2.4.2	Use Council's vision to inform the Official Plan review and the Economic Development Plan.					*Official Plan Review to be completed by Q3 2022.

Customer Experience: Supporting a collaborative, timely, customer-focused approach to operations that enhances efficiency, effectiveness and customer satisfaction.

Goal 3.1: Create a positive culture, with sense of accountability and empowerment.



Service Excellence

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
Human Resources (HR)	3.1.1	Create plan to become a Top 100 Employer, including action items	√				
HR	3.1.2	Implement the Top 100 plan		√	√	√	*Ongoing
HR	3.1.3	Apply for 2023 Top 100 Employer competition					*Deferred due to COVID-19; will apply for 2024
HR	3.1.4	Create vision and ways to empower staff to accomplish results					*Deferred due to COVID-19
Corporate Services (CS)	3.1.5	Create plan to improve communications with Part-Time employees, finding efficient ways to deliver corporate information to this group					*Deferred due to COVID-19
HR	3.1.6	Create Lunch N' Learn calendar with dates and possible topics		√			Complete
HR	3.1.7	Create Recognition program		√			Complete

Goal 3.2: Create an employee attraction strategy to get the best available people.

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
HR	3.2.1	Complete market reviews and salary benchmarking every four years to ensure we are competitive		√			complete
HR	3.2.2	Promote benefits/perks (health and dental, training, professional memberships, etc.) when advertising career opportunities		√			complete
HR	3.2.3	Review the Town's policies as they relate to competitive working conditions. (i.e. length of probationary period, vacation, flextime, educational assistance, within job non-promotional grade adjustment, etc.				√	*Excepting Educational Assistance, all other policies have been completed
HR	3.2.4	Create an outreach program. (i.e. job fairs, summer student positions, LinkedIn, employee ambassadors, bling, videos, etc.)		√			*Deferred due to COVID-19
HR	3.2.5	Create policies to support involvement in professional associations.					*Delayed due to HRIS project; expect to launch Q2 2023

Goal 3.3: Complete staff and customer surveys.

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
HR	3.3.1a	Undertake bi-annual surveys Staff	√				Delayed due to COVID-19
CS	3.3.1b	Undertake bi-annual surveys Customer				√	
HR	3.3.2a	Departments to create action items based on Staff survey outcomes		√			*Ongoing but project deferred due to COVID-19
HR	3.3.2	Departments to create action items based on Customer survey outcomes				√	*Ongoing to be completed in next Council term 2023-2026
CS	3.3.3	Implement additional ways to obtain customer feedback (comment cards, suggestion boxes, electronic kiosks with 10-second surveys) and report back to Council	√				*Started in 2019 but was paused during COVID-19.

Goal 3.4: Create service-driven policies and procedures/steamline processes.

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
SLT	3.4.1	Create a Steering Committee		√			*Decision to have SLT serve as Steering Committee
SLT	3.4.2	Review existing policies and procedures related to service delivery (internal and external), looking for opportunities for innovation and ensuring programs reflect the diverse and changing needs of the community		√			*Ongoing and reviewed annually
SLT	3.4.3	Conduct community engagement process to identify areas for process improvement		√			**"Bang the Table" an engagement software introduced in 2020
SLT	3.4.4	Create SOPs for service delivery (internal and external), including improvements identified during the review/ survey phase				√	*Ongoing as part of Town's service improvement initiatives
HR	3.4.5	Train staff on SOPs and effective service delivery procedures				√	*Waiting for finalization of SOPs from Departments so training can begin
CS	3.4.6	Create easily accessible repository of SOPs				√	*Ongoing as part of the Customer Service Strategy
CS	3.4.7	Provide front-line access to key departments (e.g. Tax/ Water)				√	*Delayed due to COVID. Expected and revised timeline is Q1 2023 for Tax/Water
SLT	3.4.8	Each department to review its services and implement improvements	√				*Ongoing with Directors on an annual basis at a minimum

Goal 3.5: Create and implement employee development plans.

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
HR	3.5.1	Revamp performance management process to connect to development plans					*Delayed due to the HR Information System project; expect launch Q4 2023
HR	3.5.2	Create a comprehensive performance management training program.					*Delayed due to the HR Information System project; expect launch Q4 2023
HR	3.5.3	Create tools for managers to lead conversations with employees around employee development development efforts					*Delayed due to the HR Information System project; expect launch Q4 2023
HR	3.5.4	Create employee development plans for inclusion within the performance management system					*Delayed due to the HR Information System project; expect launch Q4 2023

Maintain and plan for new and existing assets: Successful stewardship of the infrastructure and facilities required to support a growing community and vibrant economy.



Goal 4.1: Address/plan for maintenance of existing assets and infrastructure; Create new infrastructure.

Maintain and Plan for Assets






			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
FTS	4.1.1	Establish an asset management policy	√				Completed
FTS	4.1.2	Prepare a risk evaluation matrix that will be used across all asset categories to prioritize capital investments and apply this risk data to the updated data set					Part of asset management plan completed in 2022
FTS	4.1.3	Incorporate Levels of Service; (Estimated costs to sustain; Estimated costs to service growth-related infrastructure)	√	√	√	√	
FTS	4.1.4	Establish Levels of Service (including both technical and community service standards);	√				
FTS	4.1.5	A lifecycle management strategy for each asset category;	√	√	√	√	*Annual staff undertaking
FTS	4.1.6	A financial strategy that addresses funding shortfalls identified in the CAMP					*Financial Strategy to follow implementation of AMP
FTS	4.1.7	A financial strategy for servicing the cost of new growth;					*Financial Strategy to follow implementation of AMP
FTS	4.1.8	A comprehensive risk assessment and analysis.				√	*Comprehensive risk assessment & analysis to be completed in Q2 2022 core assets
LCS	4.1.9	Explore school partnerships				√	*Ongoing but delayed due to COVID-19
CS	4.1.10	Comprehensive space plan	√			√	*Ongoing as part of Town's space planning and back to work plans post-COVID-19




Goal 4.2: Focus on continuous improvement of the asset register for asset management planning.

			2019	2020	2021	2022	Notes
Departments	Task #	Task Descriptions					
FTS	4.2.1	Create an asset management Information Technology Master Plan.				√	*To be implemented with the IT Strategic Plan to be undertaken in 2023
FTS	4.2.2	Implement the recommended technology				√	*To be implemented with the IT Strategic Plan to be undertaken in 2023
ALL	4.2.3	Update the asset management data sets				√	*To be completed in 2022 with implementation of AM software

2022 Municipal performance measurement program

Building Permits		2020	2021	2022	Year Over Year Change
What method does your municipality use to determine total construction value?		Applicant's declared value	Applicant's declared value	Applicant's declared value	
Total value of Construction activity (based on permits issued)		280,000,000	249,000,000	333,000,000	84,000,000
Value of Construction Activity based on Building Permits issued					
Residential Properties	Number of Building Permits	589	473	649	176
	Total Value of Building Permits	206,000,000	193,000,000	240,000,000	47,000,000
Multi-Residential Properties	Number of Building Permits	-	-	1	1
	Total Value of Building Permits	-	-	26,000,000	26,000,000
All Other Property Classes	Number of Building Permits	255	325	343	18
	Total Value of Building Permits	74,000,000	56,000,000	67,000,000	11,000,000
Total	Number of Building Permits	844	798	993	195
	Total Value of Building Permits	280,000,000	249,000,000	333,000,000	84,000,000
Median number of days to review and complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal:					
a) Category 1: Houses (houses not exceeding 3 storeys/600 square metres)		10	10	10	-
b) Category 2: Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)		15	15	15	-
c) Category 3: Large Buildings (large residential/commercial/industrial/institutional)		20	20	20	-
d) Category 4: Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS, communications)		N/A	N/A	N/A	
Number building permit Applications					
a) Category 1: Houses (houses not exceeding 3 storeys/600 square metres)	Complete	18	34	75	41
	Incomplete	530	439	673	234
b) Category 2: Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)	Complete	5	2	0	(2)
	Incomplete	7	10	5	(5)
c) Category 3: Large Buildings (large residential/commercial/industrial/institutional)	Complete	0	2	0	(2)
	Incomplete	38	65	30	(35)
d) Category 4: Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS, communications)	Complete	-	-	-	-
	Incomplete	2	-	-	-

		2020	2021	2022	Year Over Year Change
Planning and Development Services		2020	2021	2022	Year Over Year Change
					
Number of residential units in new detached houses (based on building permit information)	Residential Inits within Settlement Areas	253	344	412	68
	Total Residential Units	264	359	475	116
Number of residential units in new semi-detached houses (based on building permit information)	Residential Inits within Settlement Areas	-	-	-	-
	Total Residential Units	-	-	-	-
Number of residential units in row houses (based on building permit information)	Residential Inits within Settlement Areas	284	114	174	60
	Total Residential Units	284	114	174	60
Number of residential units in new apartments/condo apartments (based on building permit information)	Residential Inits within Settlement Areas	91	97	97	-
	Total Residential Units	91	97	97	-
Land designated for agricultural purposes					
Hectares of land designated for agricultural purposes in the Official Plan as of Dec 31		8,165	8,165	8,165	-
Procurement		2020	2021	2022	Year Over Year Change
 					
Construction contracts awarded	Total number	24	22	15	(7)
	Total \$ value	3,490,016	5,704,746	3,807,039	(1,897,707)
Construction contracts awarded at \$100,000 or greater	Total number	5	10	8	(2)
	Total \$ value	2,674,865	5,050,113	3,456,354	(1,593,760)
Transportation Services		2020	2021	2022	Year Over Year Change
 					
Paved Roads					
Roads: Total kilometres of paved roads		517	520	521	1
Condition of Roads: Number of paved lane kilometres where the condition is rated as good to very good		124	124	116	(8)
Has the entire municipal road system been rated?		Yes	Yes	Yes	
Indicate the rating system used and the year the rating was conducted		Stantec Pavement Condition Assessment 2018	Stantec Pavement Condition Assessment 2018	Stantec Pavement Condition Assessment 2021	
Unpaved Roads					
Roads: Total kilometres of unpaved roads		4	4	4	-
Winter Control					
Total kilometres of roads maintained in the winter		526	533	533	0
Bridges and Culverts					
Total square metres of surface area on bridges and culverts		1,657	1,657	2,235	578
Rating of bridges and culverts					
Bridges	Number of structures where condition of primary components is rated as good to very good requiring only repair	7	7	7	-
	Total number	7	7	7	-

		2020	2021	2022	Year Over Year Change
Culverts	Number of structures where condition of primary components is rated as good to very good requiring only repair	8	8	7	(1)
	Total number	8	8	9	1
Have all bridges & culverts in the municipal been rated?		Yes	Yes	Yes	
Indicate the rating system used and the year the rating was conducted		Municipal Bridge & Culvert Appraisal 2020	Municipal Bridge & Culvert Appraisal 2020	Municipal Bridge & Culvert Appraisal 2022	
Environmental Services	 	2020	2021	2022	Year Over Year Change
Wastewater:					
Total number of backed up wastewater mains		1	-	-	-
Total kilometres of wastewater mains		121	124	126	2
Total megalitres of wastewater treated		3,435	3,393	3,519	126
Storm Water:					
Total kilometres of urban drainage system plus (0.005 KM times number of catchbasins)		157	161	163	2
Total kilometres of rural drainage system plus (0.005 KM times number of catchbasins)		7	7	7	-
Water:					
Total megalitres of drinking water treated		3,990	3,893	3,980	87
Number of watermain breaks		6	5	5	-
Total kilometres of water distribution/transmission pipe		196	200	202	2
Solid Waste:					
Total tonnes collected from all property classes		4,993	5,132	4,648	(484)
Total tonnes disposed from all property classes		4,993	5,132	4,648	(484)
Total tonnes diverted from all property classes		9,370	9,294	8,895	(400)
Parks and Recreation		2020	2021	2022	Year Over Year Change
Trails					
Total kilometres of trails (owned by the municipality and third parties)		145	145	145	-
Indoor recreation facilities					
Indoor recreation facility space: square metres of indoor recreation facilities (municipally owned)		32,218	32,218	32,218	-
Outdoor recreation facilities					
Outdoor recreation facility space: square metres of outdoor recreation facility space (municipally owned)		784,707	784,707	784,707	-

Financial dashboard

GROWTH & SOCIO-DEMOGRAPHIC INDICATORS

Indicator	2022	2021	Indicator	Benchmark Group	Total Survey
Population*	53,099	49,864	Increasing	59,237	151,633
Population density per sq.km.	257	251	Mid Range	292	513
Est. Average Household Income	\$150,990	\$152,692	High	141,036	\$110,000
Weighted Assessment per Capita	\$277,245	\$275,531	High	228,238	\$171,093
Weighted Residential Assessment %	88.7%	89.3%	High	85.9%	75.3%
Construction Value per Capita**	\$4,689 (2021)	\$5,417* (2020)	Decreasing	5,491	\$4,224

*2021 Population is from the 2021 Census; 2022 Population is based on the Manifold Data Mining estimates

**Construction activity based on issued building permits per Building department



FINANCIAL KEY PERFORMANCE INDICATORS

Indicator	Target	2021	2020	2021 Result	Trend	Benchmark Group	Total Survey
Flexibility							
Working Capital & Reserves							
Reserves as a % Own Source Revenue	96%	77%	56%	X	Improving	96%	72%
Reserves per Capita	\$1,047	\$753	\$571	X	Improving	\$1,047	\$978
Debt							
Total Debt Servicing Costs	<4.3%	5.5%	5.5%	X	Stable	4.3%	4.6%
Tax Supported Debt Servicing Costs	<1.8%	1.8%	1.8%	√	Stable	1.8%	3.8%
Total Debt Outstanding per Capita	\$409	\$ 538	\$ 603	X	Improving	\$409	\$672
Debt to Reserve Ratio	<1	0.6	0.8	√	Improving	0.4	0.6
Sustainability							
Taxes Receivable	<6%	12.5%	10.7%	X	Declining	7.2%	5.2%
Tax Asset Consumption Ratio	<50%	36.4%	34.6%	√	Declining	40.1%	44.3%
Cost of Service and Affordability							
Property Tax Rate	Below average	0.74404	0.73379	Low	0.89312	0.91900	1.26031
Net Municipal Levy per Capita	Below average	\$1,671	\$1,601	Mid	\$1,661	\$1,686	\$1,698
Net Municipal Levy per \$100,000 Assessment	Below average	\$603	\$581	Low	\$755	\$761	\$1,087
Property Tax as a % of Household Income	Below average	3.8%	3.7%	Mid	3.7%	4.00%	3.9%
Property Tax + Water/Wastewater as a % of Household Income	Below average	4.5%	4.4%	Low	4.6%	4.7%	5.00%

Source: 2022 Draft BMA Municipal Study data

Improving	Trend is improving	√	Within target range	High:	In high range of municipal rankings
Stable	Results are stable	X	Outside target range	Mid:	In mid-range of municipal rankings
Declining	Trend is declining, take correction action			Low:	In low range of municipal rankings

There are key financial indicators that allow management, Council, and the public to determine how the Town compares to similar municipalities, analyze the Town's performance over time, assess trends, and identify problems for priority attention. The Financial Dashboard provides a snapshot of the selected indicators grouped as follows:

- Growth & Socio-economic indicators
- Financial indicators
 - Flexibility
 - Sustainability
 - Cost of Service & Affordability

The dashboard reveals that the Town's wealth and overall growth and socio-economic position is strong with increasing trends in population and property values. With an average household income among the highest in the Province, and the 7th lowest property tax rate in GTHA, the Town is an affordable location relative to its peers. The total municipal burden that represents the allocation of average gross income in the municipality to property taxes and water and wastewater costs is in the low-mid range level.

The increase in the Taxes Receivable is twofold, firstly the economic pressures during the pandemic had some residents unable to pay their property taxes and secondly, a large transfer of approximately \$600,000 of arrears were transferred in 2021 from water accounts to increase the Town's collection efforts. During 2021, Council approved a deferral program to allow property owners time to make their tax payments without penalty charges. Tax

collection efforts were also put on hold. However, the Revenue and Taxation Department have reverted to tax collection efforts and penalty charges in 2022. The Town is taking a prudent approach in managing its debt levels. As no new debts were undertaken in 2022, the debt indicators are stable and improving toward the target. Reserve levels are significantly under the benchmark group average and unable to fully meet the funding requirements in the capital plan and the annual investment recommendations outlined in the 2022 Asset Management Plan – core assets as presented to Council in June 2022. The inflation factor surfaced in 2021 and peaked in 2022 as the prices of construction materials has rebounded after the drop at the onset of the pandemic causing further erosion in the purchasing power of reserve balances. The analysis in this report is based on the information contained in the 2022 BMA Municipal Study and 2021 Financial Information Return (FIR).

Background

The benchmarking analysis is an annual report that provides an evaluation of the Town's financial condition and the progress made in reaching the established targets. Staff is continuously working to improve the benchmarking process to ensure that the selected financial indicators address key pressures facing the Town, that the comparators are closely correlated to the Town and that the targets are realistic. A financial dashboard has been developed to summarize

the analysis and highlight the areas that need immediate attention.

Municipal Comparators

In the selection process of comparable municipalities, consideration is given not only to population, land area, density, urban/rural mix and proximity to GTA but also to similarities in terms of economic challenges, growth pressures and services provided by the municipality. Some comparators are more closely correlated to the Town than others and some municipalities are selected as a model for setting the Town's objectives. The benchmark group consists of the following municipalities: Aurora, Caledon, Clarington, East Gwillimbury, Georgina, Halton Hills, Innisfil, King and New Tecumseth.

GROWTH & SOCIO-ECONOMIC INDICATORS

As shown in the table below, growth and socio-economic indicators describe and quantify the Town's wealth and overall economic condition and provide insight into the community's ability to pay taxes for the public services they require. Monitoring economic, demographic, and social changes over time can help Council and staff to develop sound financial policies, identify when to shift priorities or propose changes to service delivery.

GROWTH & SOCIO-ECONOMIC INDICATORS

Indicator	2022	2021	Indicator	Benchmark Group	Total Survey
Population*	53,099	49,864	Increasing	59,237	151,633
Population density per sq. km.*	257	251	Mid Range	292	513
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Weighted Residential Assessment %	88.7%	89.3%	High	85.9%	75.3%
Construction Value per Capita **	4,689 (2021)	5,417 (2020)	Decreasing	5,491	\$4,224

Sources: Manifold Data Mining; 2022 BMA Municipal Study data

*2021 Population is from the 2021 Census; 2022 Population is based on the Manifold Data Mining estimates

**Construction activity based on issued building permits per Building department

Population and Density – 2022 Population count is based on the projections by Manifold Data Mining and there is an estimated increase of 6.5% from the 2021 Census. Population density indicates the number of residents living in a square kilometre. Density readings can lend insight in the age of the city, growth patterns, zoning practices and new development opportunities. The density remains stable but is expected to increase as the Town moves closer toward build out.

Household income – The average household income continues to be among the highest in the Province. While a higher relative household income is a positive indicator of the overall local economy, it may lead to a greater expectation by residents and additional challenges in balancing desired levels of service with a willingness to pay for programs and services. High household incomes combined with a moderate municipal tax levy has made the Town an affordable location relative to its peers.

Assessment per Capita – Property assessment is the basis upon which municipalities raise taxes. A strong assessment base is critical to a municipality's ability to generate revenues. Similar to the other municipalities in the GTA, the Town has a high assessment per capita which is an indicator of the "richness" of the assessment base.

Residential assessment % - Residential assessment is relatively unchanged, highlighting the Town's ongoing difficulty in attracting employment uses related to residential development. The high reliance on the residential tax base increases financial pressures on the Town's residents who must bear most of the costs associated with maintaining and expanding assets and services.

Construction activity - Construction activity per capita is based on the issued residential and non-residential building permits in the year.

Recommendation: The overall socio-economic position of the Town is positive indicating increasing trends in household income and property values as well as strong assessment base growth. To reduce the financial pressures on the Town's residents, the non-residential

development should continue to be monitored and facilitated. One of the strategic objectives in the Town's 2023-2026 Strategic Plan is a Town that Grows at a manageable rate and contribute to a complete community. Council's desire this term is to increase the developed industrial/commercial land area thereby reducing the burden on residents and create new employment opportunities.

The Town is making good progress and actively working with the Region and other levels of government to plan, design, and construct infrastructure to support employment growth and economic development along the identified development areas. The Town should continue to promote the economic growth by setting a reasonable residential/non-residential assessment ratio target and incorporate into planning and economic development strategies, strengthen, and clarify employment land conversion policies and develop a community improvement plan geared toward identifying and attracting key employment sectors. The Town should also continue to work with local businesses and associations to identify and address barriers to business activity and growth.

FINANCIAL KEY PERFORMANCE INDICATORS

The indicators selected for benchmarking evaluate the Town's financial performance in three (3) key areas: flexibility, sustainability, and affordability and are aimed at protecting the organization's long-term fiscal sustainability.

FLEXIBILITY INDICATORS

Flexibility indicators assess a municipality's ability to respond to unexpected issues and changes outside its control.

Working Capital & Reserves Indicators

Reserves are a critical component of a municipality's long-term financial plan. Operating reserves offer liquidity which enhances the municipality's flexibility in addressing operating requirements, acting as a buffer against economic changes and provide stability of the tax rates in the face of variable

and uncontrollable factors. The purpose of the capital reserves is to provide for replacement/acquisitions of assets/infrastructure that are currently being consumed and depreciated, avoid spikes in funding requirements of the capital budget by reducing their reliance on long-term borrowings, and provide flexibility to manage debt levels and protect the municipality's financial position.

Reserves as a Percentage of Own Source Revenues

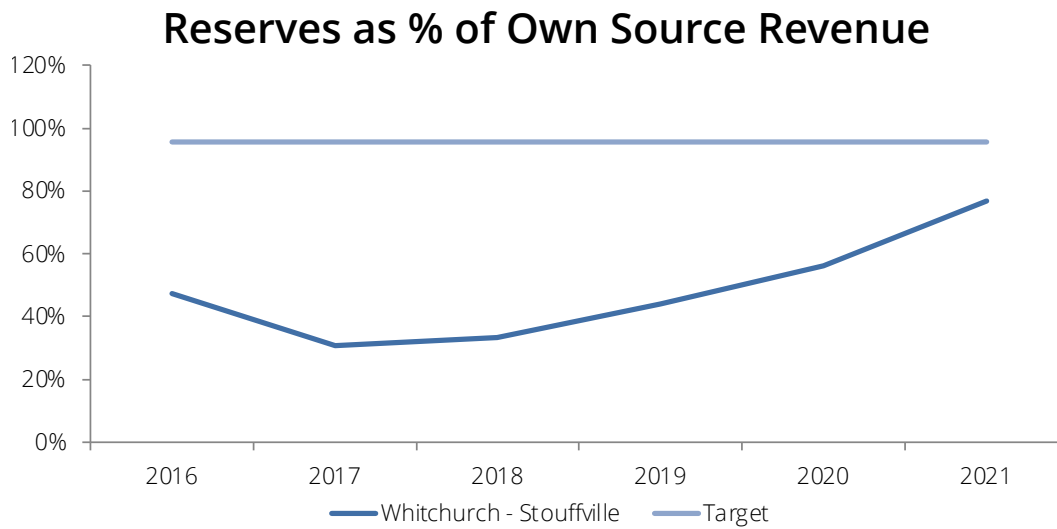
This measure includes discretionary reserves set up and controlled by Council and municipal by-laws but does not include obligatory reserves such as Development Charges (DCs) and water and wastewater reserves. "Own source revenues" refer to the revenue generated by the Town such as taxation and fees but excludes external revenue sources such as grants and government transfers.

RESERVES INDICATORS

Indicator	Target	2021	2020	Trend	Benchmark Group
Reserves as % Own Source Revenue	96%	77%	56%	Improving	96%
Reserves per Capita	\$1,047	\$753	\$571	Improving	\$1,047

Source: 2022 Draft BMA Municipal Study data

WS Reserves as a % of Own Source Revenues - Trend



Source: 2022 Draft BMA Municipal Study data

DEBT INDICATORS

Indicator	Target	2021	2020	Trend	Benchmark Group
Total Debt Servicing Costs	<4.3%	5.5%	5.5%	Stable	4.3%
Tax Supported Debt Servicing Costs	<1.8%	1.8%	1.8%	Stable	1.8%
Total Debt Outstanding per Capita	\$409	\$538	\$603	Improving	\$409
Debt to Reserve Ratio	<1	0.6	0.8	Improving	0.4

Source: 2022 Draft BMA Municipal Study data

Reserves Per Capita

This indicator provides the tax levy supported reserves in relation to the population.

Both reserve indicators are improving in 2021 but continues to trend below the comparator group and total survey average.

In 2021, reserve balances improved primarily due to the operating surplus that have been allocated to Reserves to support the Town's operations due to unanticipated revenue decreases and emergency events.

In 2019 and 2020, Council approved 3% capital levy to continue to work on building up the reserve contributions to target levels as recommended by the Reserve and Reserve Fund Policy. However, due to the pandemic and Council's direction to limit a significantly higher tax levy impact, the capital levy was reduced to 1% in 2021, and eliminated in 2022. The 2023 Budget has the much needed 3% capital dedicated levy approved as we look to replenish the reserves and set aside monies for the aging infrastructure.

2023 reserve contributions of \$5.78 million, along with federal and provincial grant funding of \$3.13 million provide \$8.91 million for rehabilitation. While significant, a funding gap of \$6.99 million remains when compared to the \$15.9 million annual investment recommended by the 2022 AMP for the Town's core assets. In addition, a significant number of projects remain unfunded and front-ended meaning that no current source of funding is identified.

The Town also maintains a general tax rate stabilization reserve, which under the Town's reserve policy may be accessed to support the Town's operations due to unanticipated revenue decreases and emergency events. The reserve balance at the end of 2022 is \$8.2 million and exceeds the minimum balance of one month operating expenditures (\$4.3 million), but is below the target balance of \$8.6 million that represents two months of operating expenditures.

Recommendation: Reserves are a critical component in the Town's long-term financial plan. During the pandemic, the Town has been

fiscally responsible using funds where available, employing cost containment strategies and deferring non-essential capital projects. The Town will continue to employ the established principles, policies, and practices for achieving and maintaining the reserve target balances with an ultimate goal to preserve the Town's financial health and achieve long-term financial sustainability.

Debt Indicators

Strong debt management practices balance the need to finance longer life infrastructure and infrastructure related to growth that are not fully recovered through development charges with the need to minimize interest costs and maintain future financial flexibility.

Debt financing also spreads the cost of new projects over a longer period, sharing the cost between current and future beneficiaries of the assets.

However, when debt levels get too high, project costs escalate, higher proportions of the Town's tax revenues must be allocated to debt servicing costs and the Town's ability to fund new projects is limited.

Debt Charges as a % of own Source Revenues (Debt Service Ratio)

Debt servicing cost is the amount of principal and interest that the Town must pay each year to service the debt. The ratio shows the percentage of revenues that must be directed to principal and interest repayments. The Town's debt policy limits debt servicing costs to 12.5% of revenues and is significantly more stringent than the Province's upper limit of 25%. A policy limit of 12.5% is consistent with many municipal debt policies.

Debt Outstanding per Capita

This indicator is calculated as the debt outstanding divided by total population.

Analysis: The Debt Servicing Cost and the Debt Outstanding per Capita ratios are stable as no new debt was issued in 2021 and 2022. Although the targets based on the comparator

group are not achieved, the total debt servicing cost for the Town is below the debt policy limit of 12.5%. The Town continues to face funding pressures due to the cost of infrastructure associated with new growth as identified in the masterplans, and potential other new initiatives. It is possible that as some of these initiatives/identified projects in the masterplans may result in new debt being considered.

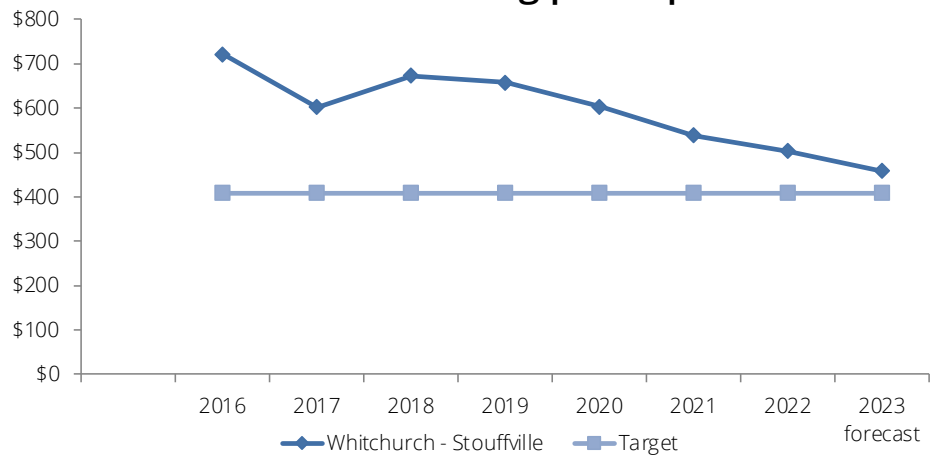
Debt to Reserve Ratio

This indicator provides a measure of the Town's financial prudence by comparing total debt to the total reserve balances. The best practice target for this ratio is 1:1, indicating that total debt should not exceed total reserves and reserve fund balances.

As shown, the Town has a higher debt to reserve ratio in comparison to its peers. However, the Debt to Reserve Ratio is below the best practices benchmark of 1:1 indicating that total reserves and reserve funds exceed the total outstanding debt. The improvement is due not only to the reduction in the outstanding debt, but also to the increase in the closing reserve balances as discussed in the Working Capital and Reserve indicators section.

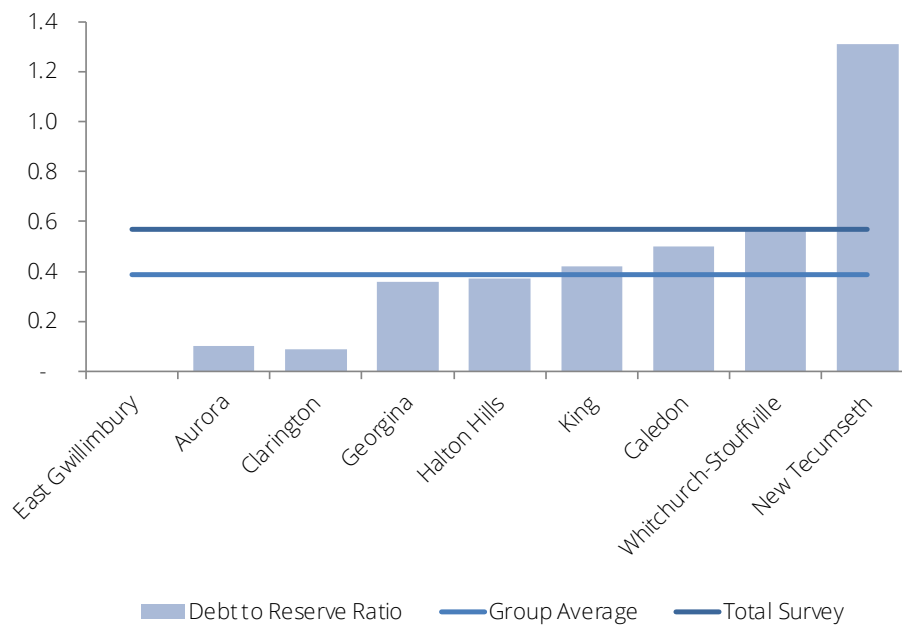
Recommendation: An ongoing focus on optimizing infrastructure investments, leveraging external capital funding and an increased allocation of funds to capital reserves through a dedicated capital levy will all help to shrink the infrastructure gap over time and move the Town towards its long-term financial-sustainability objectives.

Debt Outstanding per Capita



Source: 2022 Draft BMA Municipal Study data and Finance projections

Debt to Reserve Ratio



SUSTAINABILITY INDICATORS

Indicator	Target	2021	2020	Trend	Benchmark Group
Taxes Receivable	< 6%	12.5%	10.7%	Declining	7.2%
Tax Asset Consumption Ratio	< 50%	36.4%	34.6%	Declining	40.1%

Source: 2022 Draft BMA Municipal Study data

SUSTAINABILITY INDICATORS

Sustainability indicators describe the Town's ability to support its financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees, and others, without issuing debt or increasing the tax burden.

Taxes Receivable

The indicator shows the percentage of property owners who have not paid their property taxes. A high level of uncollected property taxes causes the Town's cash resources to decrease, as uncollected funds are not available to pay for day-to-day operations.

The target is set at 6% based on the best practices' recommendation.

Analysis: The increase in the Taxes Receivable is partially due to the economic pressures caused by the pandemic as some residents were unable to pay their property taxes. During 2021, the Town continued with a deferral program to allow property owners to defer their tax payments without penalty charges and put tax collections on hold due to the ongoing pandemic.

Furthermore, due to Revenue and Taxation Department's continuous collection procedures of water accounts, approximately \$600,000 were transferred in 2021 to the linked tax roll. This amount only includes outstanding water bills over 120 days.

Recommendation: High outstanding taxes may reflect the inability of residents to pay their taxes or could indicate a need to reinforce tax collection procedures. Where resources allow, collection continues to be a focus of the Revenue and Taxation Department.

Asset Consumption Ratio

This ratio shows the value of the tangible capital assets that have been 'consumed' through operational use based on depreciation and the related age of the assets. It highlights the aged condition of the assets and the extent

of potential asset replacement needs. The Ministry of Municipal Affairs and Housing considers a ratio of 25% or under to reflect assets that are relatively new; 26%-50% to be moderately new; 51%-75% to be moderately old and over 75% to be old. If assets are replaced on a timely basis, the ratio will stay consistent or decrease over time.

Analysis: The Asset Consumption Ratio highlights the aged condition of the assets and the extent of potential asset replacement needs. Year-over-year the ratio is increasing, indicating the increase of the tangible capital assets value that have been 'consumed' through operational use based on depreciation and the related age of the assets.

The growth in the Town's total asset inventory and the aging of the existing assets will continue to put pressure on the Town's asset rehabilitation and replacement reserves over the longer term.

Recommended Actions: As the financial impacts of the pandemic are alleviated, the Town should resume with the recommended strategies in order to close the infrastructure funding gap and improve the overall financial health. These strategies include:

- Alignment with the Asset Management Plan - Contribution levels to Rehabilitation and Repair reserves to be established by the Town's 2022 Asset Management Plan for core assets. This will ensure that sufficient funds are available to make the required asset investments at the right time, as determined by the risk and priority associated with the underlying capitals assets.
- Indexing contributions based on annual inflation rates to avoid erosion in the purchasing power of reserve balances. The inflation factor surfaced in 2021 and peaked in 2022 as the prices of construction materials has rebounded after the drop at the onset of the pandemic causing additional pressures on the budget.
- Reserve contributions to be increased for asset addition in the prior year including the assets contributed by developers when subdivisions are assumed.

- As debt is retired, consideration could be given to reallocating the tax levy previously used for debt repayment into a reserve contribution for the rehabilitation of the **related** asset class
- Inclusion of capital surcharges in user fees to support an appropriate portion of the capital investment required for new infrastructure, particularly where the benefit is limited to a small community of individual users.
- Continue to pursue federal and provincial government grant opportunities. The Town should identify priority projects and complete the related design preparation in order to take advantage of these opportunities when they arise. Healthy reserve balances will also ensure that the Town has sufficient capital reserves available to contribute its share where the funding requires local contributions.

COST OF SERVICE AND AFFORDABILITY INDICATORS

Cost of municipal services and affordability metrics ensure that there is an alignment between the cost of municipal programs, services with the ability and willingness of taxpayers to support the proposed service levels.

Tax rates: This is an indicator of the affordability of the Town relative to its peers.

Analysis: Residential property class assessment represents approximately 90% of the total assessment base for the Town and therefore is the primary focus of analysis. The Town of Whitchurch-Stouffville has one of the lowest rates in GTHA, ranking 21 out of 27. The seven-year trend of the Town's residential tax rate is shown in included chart.

COST OF SERVICE & AFFORDABILITY INDICATORS

Indicator	Target	2022	2021	2022 Result	Benchmark Group	GTA	Total Survey
Property Tax Rate	Below average	0.74404	0.73379	Low	0.89312	0.91900	1.26031
Net Municipal Levy per Capita	Below average	\$1,671	\$1,601	Mid	\$1,661	\$1,686	\$1,698
Net Municipal Levy per \$100,000 Assessment	Below average	\$603	\$581	Low	\$755	\$761	\$1,087
Property Taxes as % of Household Income	Below average	3.8%	3.7%	Mid	3.7%	4.00%	3.9%
Property Taxes + Water/Wastewater as % of Household Income	Below average	4.5%	4.4%	Low	4.6%	4.7%	5.00%

Source: 2022 Draft BMA Municipal Study data

PROPERTY TAX RATES

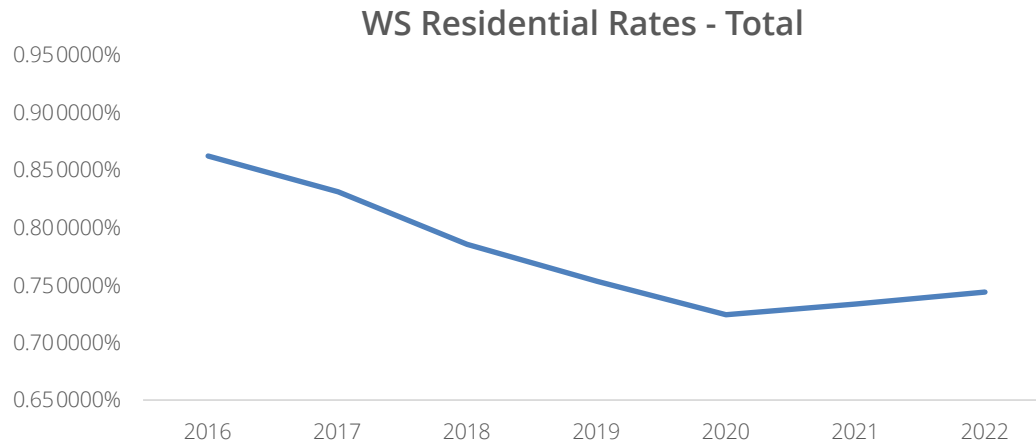
2022 GTHA Residential & Multi-residential Property Tax Rates

Municipality	Residential Rates		Multi-Residential Rates	
	%	Rank	%	Rank
Oshawa	1.32563	1	2.34171	2
Barrie	1.25482	2	1.25482	15
Hamilton	1.24525	3	2.73005	1
Brock	1.23252	4	2.16792	3
Clarington	1.17456	5	2.05973	4
Whitby	1.14708	6	2.00845	5
Ajax	1.11644	7	1.95127	6
Scugog	1.11624	8	1.95088	7
Pickering	1.10119	9	1.92280	8
Uxbridge	1.06277	10	1.85108	9
Georgina	1.01973	11	1.01973	18
Brampton	0.98078	12	1.56437	10
Mississauga	0.82974	13	1.00948	19
Caledon	0.82118	14	1.30384	14
Halton Hills	0.81830	15	1.48360	11
Newmarket	0.81063	16	0.81063	20
Burlington	0.80176	17	1.45051	12
King	0.80062	18	0.80062	21
East Gwillimbury	0.79466	19	0.79466	22
Aurora	0.78007	20	0.78007	23
Whitchurch - Stouffville	0.74404	21	0.74404	24
Oakville	0.73232	22	1.31165	13
Milton	0.70346	23	1.25391	16
Vaughan	0.68278	24	0.68278	25
Richmond Hill	0.67065	25	0.67065	26
Markham	0.64502	26	0.64502	27
Toronto	0.63193	27	1.09338	17

Note: All numbers rounded to 5 decimal points

Source: 2022 Draft BMA Municipal Study data

Whitchurch-Stouffville Residential Tax Rates - Trend



2022 Net Municipal Levy per Capita and per \$100,000 Assessment

Levy per capita shows changes in levies relative to changes in population. As population increases, it might be expected that revenues and the need for service would increase proportionally, and therefore, that the level of per capita revenues would remain at least constant in real terms. However, this is not always the case as the cost of providing service is not directly related to population, but it may vary as a result of differences in: service levels, types of services, methods of providing services, assessment compositions, demand for services, location, demographics, age of infrastructure, user fee policies etc.

Analysis: The Town has the lowest levy per \$100,000 assessment in the comparator group and is below the provincial average for both per capita and per \$100,000 of assessment. Like other municipalities, the Town faces multiple pressures annually related to costs that are not readily controllable by the Town and that are increasing at a rate faster than inflation.

As expenditure demands increase, the Town's options to meet those demands are restricted to efficiencies, user fees and, lastly, taxation. Also, levy increases are influenced by the internal policies and programs, such as support of ongoing contributions to reserves, which will impact the levy short-term but advance the Town's financial sustainability objectives in the long-term.

2022 Property Taxes and Water and Wastewater Costs as a Percentage of Income

These indicators show the allocation of gross income to fund municipal services in a typical household. The approach used to calculate taxes as a percentage of income was to compare the average income in a municipality against the tax burden using weighted median dwelling values and applying the residential tax rate. The total municipal burden includes both, property taxes and water and wastewater costs on a typical residential property (assumed average annual consumption of 200 m³).

Recommendation: Based on the trends and the comparison with municipalities from the benchmark group and GTA, the Town has some tax capacity to increase the tax and water/wastewater levies and still be affordable. Any potential increases in tax and water/wastewater levies will assist in meeting legislated requirements for asset management and future planned capital infrastructure expenditures. Furthermore, alleviating the need to draw upon the Tax Rate Stabilization Reserve and/or taking on new debt.

There is always a desire to keep taxes and user fees as low as possible. Actions that increase employment activity, promote efficient service delivery, and leverage external resources such as grants, partnerships and volunteerism will help to ensure that the Town remains an affordable place to live and work.

Policy index

Policy Name: Corporate Debt Management

Policy No. AP85

Effective Date: August 2019

Expiry Date: Every four years or sooner as required

Policy Document Summary: Debt policy sets forth the parameters for issuing debt and managing the debt portfolio guidance to decision makers.

Link: bit.ly/3rGp9E9

Policy Name: Corporate Asset Management

Policy No. AP82

Effective Date: July 2019

Expiry Date: Every four years or sooner as required

Policy Document Summary: Asset Management Policy applies to asset life cycle management, which includes planning, design/construction/acquisition, operation and maintenance, rehabilitation, renewal /disposal, and monitoring/reporting of owned in whole or in part, leased or operated Town assets.

Link: bit.ly/3sqUdXD

2022 Asset Management plan –

Core Assets report

This report provides an inventory, risk analysis, condition assessment for the core assets including the recommended minimum annual contribution to maintain these assets.

Link: bit.ly/43lncwG

Policy Name: Investment Policy No. AP84

Effective Date: August 2018

Expiry Date: August 2022 (expected update in Q4/2023)

Policy Document Summary: The primary objectives of the Investment Program, in priority order, shall be:

1. Adherence to statutory requirements;
2. Preservation of capital;
3. Maintaining liquidity; and
4. Earning a competitive rate of return

Link: bit.ly/364eIII

Policy Name: Reserve & Reserve Fund Policy

No. AP86

Effective Date: July 2019

Expiry Date: Every four years or sooner as required

Policy Document Summary: The policy provides guiding principles, objectives, management and administrative responsibilities, and standards of care.

Download: bit.ly/3oEVFoe

Reserve and Reserve Funds Schedules:

bit.ly/34N78e1

FGT Funding Guidelines: bit.ly/3JgD75v

Policy Name: Operating and Capital Budget

Policy AP89

Effective Date: April 2020

Expiry Date: Every four years or sooner as required

Policy Document Summary: The purpose of the Town of Whitchurch-Stouffville's Budget Policy is to ensure that all programs approved by Council are carried out within the allocations set out in the annual budgets; to recognize that Directors are accountable to the Chief Administrative Officer and to Council for managing their spending and revenues against budget approvals, and for the delivery of approved services in their departments; to ensure that variances from approved budgets are reported to the Treasurer and to the Chief Administrative Officer, as soon as practical and to recognize that budget planning and administration are a primary responsibility of management, with direction and approval by Council.

Link: bit.ly/3LmEu4i

Policy Name: Multi-Year Budget Policy AP90

Effective Date: July 2020

Expiry Date: Every four years or sooner as required

Policy Document Summary: The purpose of the multi-year budget policy is to define the approach to be used for multi-year budgeting and Council approvals.

Link: bit.ly/3uCRg8Z

Note: The 2023-2026 Multi-Year Budgets are in compliance with the above-mentioned policies

Glossary

Actual: actual revenue and expenses incurred by the corporation as opposed to budgeted revenue and expenses.

Advertising, Media & Public Relations:

Cost incurred in promoting the Town such as publications, corporate website, public relations etc.

Audited: an examination of the financial statements by an arms-length individual or corporation (typically auditors) to ensure the financial records of the corporation are fair and present accurately.

Annualization: the cost of a full year of operation.

Balanced Budget: total revenues equal total expenditures in a fiscal year.

Base Budget: budget resources that are required to maintain service levels as determined by the previous budget year.

Bill 124 Reserve Fund: is an obligatory reserve fund established to ensure that the Building Division operates as a self-sustaining operation. The reserve will be available to mitigate the risk associated with revenue shortfalls arising from an economic downturn and/or the financial impacts of unanticipated compliance costs. The Reserve is funded from the annual surplus of building permit revenues earned in the year over the direct and indirect costs associated with building code service delivery.

Capital budget (Program): A plan of proposed capital expenditures for acquiring capital assets and their financing sources.

Consumer Price Index (CPI): The CPI measures the average change in prices over time that consumers pay for a basket of goods and services, commonly known as inflation.

COVID-19 Operating Cost: these are COVID-19 related costs that were incurred during the pandemic that was not budgeted or planned.

Debt Financing: Representing interest charges for advancing long term loans.

Debt Principal: Representing long term debt principal payments and do not include debt financing charges.

Deferred Revenue: Represents cash that was received before the services are delivered. This is a liability as the municipality "owes" the

service before it earns the revenue. The most notable example of deferred revenue in the operating budget are the Development Charges which service the long-term debt incurred to finance growth-related capital projects.

Development Charges Background Study: is a study that considers all the necessary direct and indirect infrastructure costs that support the development of a new community in a municipality by ascertaining a development charge that is then imposed on a developer.

Development Charges: are fees collected from developers at the time a building permit is issued to help pay for the cost of infrastructure required to provide municipal services to new development, such as roads, transit, water and sewer infrastructure, community centers and fire and leisure facilities.

Donations: Gifts of money conferred by a corporation or individual on the Town, normally accepted without any consideration.

Expenditures: The cost of goods and services acquired in a period, whether the payment has been made or invoices received.

Fleet and Equipment Reserve: Reserve established as a funding source for major repairs and replacement of the Town's rolling stock and operational equipment including vehicles, fire trucks, trailers and related equipment, and other major machinery and equipment; and Information technology assets, infrastructure and communications equipment, including software upgrades.

Grants (expense): Grants, either cash or in-kind, paid under memorandum of understandings (MOUs) and agreements. Include grant to Library, Latcham Gallery, Strawberry Festival etc.

Grants: Unconditional and Conditional transfer payments from the provincial and federal levels of government. Unconditional transfers are funds provided without any restriction on how they are spent. Conditional transfers are payments made to the Municipality for a specified purpose.

Insurance: Premiums paid for Town's general liability and other specialized insurance coverage (indemnity, cyber). Includes payments

for claims up to the insurance deductible.

Interest & Bank Charges: Expenses associated with processing financial transactions and charged by financial institutions or by other bodies that process financial transactions. Examples includes bank charges and ActiveNet fees for recreation programs.

Investment income: Revenue earned from the Town's short and long-term investments.

Licenses & Fees: Expenses for licenses and fees such as computer licenses and specialty software.

Materials, Supplies & Maintenance: Cost of consumables used in operations. Include general materials and supplies, office supplies and equipment maintenance, and other miscellaneous expenses.

MPI – Municipal Price Index: Serves to measure inflation for the Town and reflects the mix of goods and services purchased by the Town.

(Net) Operating Surplus/Deficit: The difference between Revenues and Expenditures not allocated to Capital Budget or Reserve Funds. An excess of revenue is a Surplus. An excess of expenditures is a Deficit.

One-time item: an item only approved for the current budget year and is not part of the base budget

Operating budget (Program): A plan of financial operation embodying an estimate of proposed revenue and expenditures for a given period (typically a fiscal year).

Penalties, Interest & Fines: Charges imposed on overdue and unpaid taxes or failure to comply with the Town's by-laws. They arise from regulatory and enforcement activity.

Personnel Expenditures: Salaries, wages and benefits for the full time, part time and temporary staff and training and memberships in professional organizations.

Professional & Contracted Services: Services provided by a third party on behalf of the Town. Examples include: waste disposal, winter maintenance, Central York, contracted services for subdivisions (offset in revenue), maintenance and cleaning contracts, as well as professional services such as consulting fees, legal fees, audit etc.

Professional Development: Expenses for staff training and membership in professional organizations.

Program supplies and services: Cost of supplies and services to run the recreational and other Town's programs.

Property Maintenance: Operating cost incurred to keep the Town's assets in good working condition such as roads, buildings, trees, parks, etc.

Property Taxes: Tax levied upon property, essentially defined as all land and buildings, and certain other types and fixtures. It's the main source of revenue for the Municipality.

Recoveries – External: Revenues for services provided to external organization or entities such as developers, York Region etc.

Recoveries - Internal Revenue: Revenues for services that are provided between Town departments and programs or between tax-based and rate-based budgets. The internal revenues nets against expenses incurred in various departments, so the overall budget impact is zero. Examples include: revenue from the support of the Building department, stormwater management recovery, facilities and equipment rental revenue, fuel and insurance allocation etc.

Recoveries-Internal Expenses: Expenses for services provided between Town departments and programs or between tax-based and rate-based budgets. Examples include: facilities and equipment rentals cost, direct and indirect cost to support the Building department etc.

Rental Income: Revenue derived from renting of the Town's facilities such as arenas, halls, sport fields etc. Include ice rental, events rental etc.

Repair and Rehabilitation Reserve: Reserve established as a funding source for major rehabilitation, repairs, restorations, upgrades or replacement of the Town's capital infrastructure assets.

Revenue: The income that is received such as property taxes, user fees, grant transfers and

miscellaneous revenues.

Safe Restart Agreement: Under the Safe Restart Agreement the Province will provide funding to support Ontario in addressing additional infection, prevention and control measures, reducing the backlog of non-COVID-19 procedures, and preparing for surge capacity.

Safe Restart Funding: A grant that does not require repayment from the Province under the Safe Restart Agreement that was made available in July 2020.

Salaries & Benefits: Payments for salaries and benefits for the full-time staff.

Sale of property: Revenue from the sale proceeds of a real property owned by the Town. Strategic Initiative Reserve: Reserve established to fund projects that enhance the quality of life in the Town, enable the achievement of new service level standards, facilitate organizational efficiency or are required by legislation or regulation.

Tax Levy: portion of funds collected through property taxes

Tax (Rate) Stabilization Reserve: Reserve established to provide funding for one-time or temporary events that put significant pressure on the tax rate. The reserve can also be used as a temporary source of working capital to fund day-to-day operations of the Town and to provide the ability to meet current liabilities prior to the receipt of tax levies and other revenues.

Tax Supported Budget: Budget supported by property taxes, user fees and other revenues that may be used for funding of the ongoing operating expenditures.

Net Tax Levy: the portion of the operating budget that must be paid by the tax levy after all revenue and other funding sources (grants/ user fees) and expenses.

Transfers from Reserves: Contributions from reserves to fund operating expenditures. It also includes the funds received from the Federal Gas Tax that offset with the Transfer to Federal Gas Tax Reserve Fund.

Transfers to Reserves: Contributions from the operating budget to Reserves and Reserve Funds such as New Infrastructure Reserve, Rehabilitation and Repair Reserve, Federal Gas Tax Reserve Fund etc.

Unaudited: represent numbers that have not been officially examined by an arms-length

individual or corporation (typically auditors).

User Fees: Charge levied upon an individual/ business for the use of a specific municipal service. Examples include recreational and cultural facilities such as pools and community centers, water supply, sanitary sewage, garbage collection and waste management, Planning Act Fees, Town legal fees for development agreements, licenses and permits etc.

Utilities & Telecommunication: Expenses for hydro, gas, water, telephone, cell phone, Internet, corporate network etc. incurred by the Town's facilities. Hydro includes streetlights consumption.

Vehicle Operations: Cost incurred for the Town's vehicles such as fuel, repair and maintenance.

Working Capital Reserve: Same as Tax Rate Stabilization Reserve. As an optimization strategy recommended by the Reserves and Reserve Fund Policy the Working Capital Reserve was consolidated with the Tax Rate Stabilization Reserve. These reserves were both intended to address risks associated with financial uncertainties and cash flow requirements.

Write Offs: Property taxes and other receivables that are deemed uncollectible and are considered bad debt.

The Town of Whitchurch-Stouffville acknowledges this land is the treaty territory of the Williams Nations. It is also the traditional territory of other Anishinaabeg peoples, the Wendat, and the Haudenosaunee. We also recognize the contributions of all Indigenous peoples to this place and commit to a continued dialogue and greater respect for the land we have come to share. This recognition of the contributions and historic importance of Indigenous peoples must also be clearly and overtly connected to our collective commitment to make the promise and the challenge of Truth and Reconciliation real in our community.

 @wstouffville

 @twsevents

 @wstownhall

 @wsmuseum

 @19onthepark

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 @wsplibrary

 @townofws

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 Whitchurch-Stouffville

 customer.service@townofws.ca



townofws.ca

Visit our **website** to learn more about everything in this guide. Waste collection, history, property taxes, Council and much more at the touch of your fingers!



myStouffville.ca

Our **mobile platform** gives you a fully customizable experience on your mobile device. Personalized waste collection schedules, community engagement opportunities and full event calendars.

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