

# Town of Whitby

## Staff Report

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**Report Title:** Recommended 2024 Operating and Capital Budget

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**Report to:** Council

**Date of meeting:** February 15, 2024

**Report Number:** FS 03-24

**Department(s) Responsible:**

Financial Services Department

**Submitted by:**

Fuwing Wong, Commissioner, Financial Services/Treasurer x4314

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

**For additional information, contact:**

Erika Watson, Sr. Manager of Financial Planning (Interim) x 2826

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### 1. Recommendation:

1. That the 2024 Operating Budget be approved at a net Town tax levy increase of \$5,938,856 (to a total tax levy of \$127,071,122 inclusive of estimated assessment growth) representing a 4.9% average residential increase to the Town levy or an estimated 1.7% increase to the overall Whitby residential tax bill;
2. That the Town's 2024 operating budget, in the gross expense budget amount of \$175,254,182 be approved inclusive of:
  - a. The Budget Decision Items #1 to #33 as shown in Attachment 4 of Report FS 03-24;
  - b. A tax-based increase of \$500,000 to the Town's Asset Management Reserve Fund and \$500,000 to the Town's Growth Reserve Fund; and
  - c. Funding from the revenue sources identified in Table 2 of report FS 03-24;
3. That ten (10) full-time firefighters be pre-approved in the 2025 Operating Budget;

4. That the proposed user fee increases, and new fees as identified in Attachment 3 of report FS 03-24 be approved and staff be directed to bring forward a by-law to amend the Fees and Charges By-law;
5. That the 2024 Capital Budget, in the gross capital budget amount of \$83,961,117, identified in Attachment 5, be approved and funded from the sources identified in Table 3 of report FS 03-24;
6. That the Treasurer's update of the Town's projected debt servicing charges as it impacts the Town's Annual Repayment Limit for all previously approved debentures and the proposed debentures, outlined in Staff Report FS 03-24, be received;
7. That the \$11,246,392 of proposed 2024 capital projects outlined in Table 1 of Report FS 03-24 be funded from debentures, to be issued through the Region of Durham, following substantial completion of each project;
8. That in accordance with s.s. 5(1) of the Development Charges Act, and S. 5 of Ontario Regulation 82/98, it is Council's clear intention that any excess capacity provided by any of the capital projects will be paid for by future development charges;
9. That any donations, grants or subsidies applied in the 2024 capital program to projects with development charges funding are to offset the non-growth related costs of those projects, where allowable and applicable;
10. That the transfers to and from reserves and reserve funds as identified in Attachment 6 of report FS 03-24 be approved;
11. That if the actual net taxable assessment growth is different than the estimated assessment growth of \$2,295,956, any excess be transferred to the Tax Rate Stabilization Reserve, or any shortfall be transferred from the Tax Rate Stabilization Reserve;
12. That the 2025 to 2033 capital forecast in the amount of \$1,342,139,547 be received for information and subject to future annual reviews as part of the capital budget process; and,
13. That Sub-Section 2.3 of By-law #7856-22, related to the Town's Low-Income Seniors and Low-Income Persons with Disabilities Tax Rebate Program, be amended to increase the rebate from \$472 (in 2023) to \$500 (in 2024) as outlined in Report FS 03-24.

## **2. Highlights:**

- The Town of Whitby's proposed 2024 Operating Budget includes a 4.9% net property tax levy or budget increase compared to the 2023 budget. On the total residential property tax bill, the Town's proposed 2024 budget works out to be a

1.7% increase for Town services or an additional \$103 per year (\$8.58 per month) for the average residential Whitby taxpayer.

- The 2024 Operating Budget has been developed recognizing:
  - Inflationary pressures and contractual increases related to annual Town purchases (including insurance, utilities, winter maintenance materials);
  - Negotiated wage settlements for existing staff and increases to employer portion of staffing costs, such as health/dental insurance premiums and statutory payroll costs (e.g. CPP, EI);
  - Annualization of staffing costs approved in the 2023 budget (for half of the year);
  - An increase in the winter maintenance program to accommodate growth in terms of lane kilometres of road;
  - Phase-in of an Elexicon dividend shortfall (year 2 of 3);
  - New programs, staffing, and other investments to implement initiatives identified in the Community Strategic Plan, Citizen Budget Survey, and other plans / studies approved by Council; and
  - Additional funding to keep the Town's aging infrastructure in a state of good repair.
- Partially offsetting 2024 budget pressures is \$2.0 million of assessment growth revenue and \$0.8 million of mitigation measures identified by staff:
  - \$0.6 million reduction in the operating budget related to efficiencies identified from a line-by-line budget review; and,
  - \$0.2 million in proposed user fee increases.
- The Town's proposed 2024 Capital program totals \$84 million and includes a mix of asset management related projects, growth-related infrastructure projects, and projects that will help reduce the Town's corporate green house gas emissions.
- The proposed 2024 Capital program will result in a net decrease in the Town's green house gas emissions by 190.8 tonnes of CO2 equivalent.

### 3. Background:

The Town of Whitby's budget is guided by various factors, such as the Community Strategic Plan, community budget engagement, the Town's studies/master plans related to growth, services, and infrastructure, business plans, service level standards, and external pressures including inflationary pressures on goods and services purchased by the Town.

The budget is also guided by the Town's Financial Planning Principles and Policies to:

- Incorporate a long-term perspective
- Establish linkages to broad organization goals
- Focus budget decisions on results and outcomes
- Involve and promote effective communication with stakeholders

- Promote government management to improve program efficiency and effectiveness

As outlined in the December 4, 2023 [Staff Report FS 23-23, entitled “the 2024 Budget Schedule, Engagement, Outlook, and Budget”](#), the Town’s 2024 included a multi-channel budget engagement and education campaign which was launched on May 25, 2023. The Town’s 2024 budget engagement site had a record number of visitors, 11,797 site visitors which is an increase of 333% from the previous year. New for the 2024 budget engagement process was a Participatory Budgeting pilot where participants were asked to allocate a \$100,000 investment towards one of five initiatives. Over 800 participants responded to the participatory budget pilot question and 43% identified allocating the \$100,000 to a Family Physician Recruitment Strategy to improve access to healthcare in Whitby. Second and third highest priorities identified were to continue the Economic Development Strategy (27%) and to increase funding for the Town-wide Traffic Calming program (15%), respectively. More information on Community Engagement Results is included in **Attachment 7** to this report.

The December 2023 Staff Report FS 23-23, also included a staff proposed 2024 budget target of 6.5% based on budget pressures and assumptions. In December, 2023, Council provided staff with a budget target of 5% and, since then, Staff worked on budget adjustments through December/January (2024) to achieve the 5% budget target.

The Staff Proposed 2024 Operating and Capital Budget and Budget Highlights (refer to **Attachment 1** for the 2024 Budget Highlights document) publications were released January 22, 2024 and included a proposed budget increase of 4.9% (within the target established by Council in December).

The budget engagement campaign continued through [connectwhitby.ca/budget](https://connectwhitby.ca/budget). Also, Council held a public meeting regarding the proposed 2024 Budget on February 5, 2024, where an overview of the 2024 budget pressures, priorities, and property tax impact was presented. Following the presentation, members of the public provided feedback on the proposed budget and Members of Council asked questions of delegates and staff.

This report comes forward as the culmination of the 2024 budget process with Council’s deliberations on February 15, 2024.

#### **4. Discussion:**

##### **Budget Summary**

The 2024 Proposed Budget has been developed by staff across the organization and the Senior Leadership Team and is the outcome following a robust consultative community engagement and business planning/budget process. The budget includes investments based on three pillars:

- maintain the quality of Whitby’s services,

- maintain \$2.6 billion worth of infrastructure; and
- prepare for future growth.

The budget was prepared through a detailed review of all budget lines, services / service levels, and incorporates \$0.6 million of identified efficiencies that reduce the Town's 2024 operating budget. Since 2012, the Town has identified \$6.1 million in efficiency budget reductions.

The Budget Summary in **Attachment 2** provides an overview of the major components of the budgetary impacts.

### **User Fee Increases and New User Fees**

Municipalities must present a balanced budget, annually, and have limited revenue tools. Aside from property taxes revenues, the Town imposes fees and charges to specific users requesting services or programming from the Town. For example:

- developers pay fees related to development applications and building permit applications;
- residents requiring a marriage license or permit to hold an event on Town property pay appropriate fees to obtain these certificates and permits from the Town; and
- residents, businesses, and visitors wishing to rent meeting space from the Town or residents wishing to participate in a recreational program pay the Town directly for these services.

User fees and charges provide varying levels of cost recovery to the Town to process and provide the services from those requesting/benefiting from the service. Otherwise, the costs would be borne by all taxpayers through property taxes.

Staff have reviewed user fees and charges and recommend fee increases and new fees, shown in **Attachment 3** of this report. The proposed changes in 2024 fees and charges are projected to generate an estimated \$0.2 million in 2024 revenues that would otherwise be funded by an increase in property taxes.

### **Decision Items Included in the Recommended Budget**

The proposed 2024 budget includes staffing and other expenditures that have an incremental property tax impact to implement the Community Strategic Plan, new programs/services, or improve service levels.

A list of the staff recommended decision items (included in the proposed 2024 budget / 4.9% increase) has been included in **Attachment 4** of this report (reference decision items #1 to #33).

As shown Attachment 4, decision item #1 through to #25 proposes 23.68 Full-Time Equivalents ("FTE's") in the 2024 budget at \$1.3 million. The Town undertook a

Workforce Plan Study in 2022 which included benchmarking Whitby's staffing levels with those in other municipalities. For the 2024 budget, work started in the Workforce Plan ("WFP") study was updated and WFP methodology was employed to gather 2024 and 2025 staffing needs. The 2024 and 2025 staffing were then rank based on factors such as alignment to the Community Strategic Plan, drivers (e.g. legislation, Council directed, growth, innovation, customer service enhancement), and impact. On September 25, 2023, a fully ranked list of approximately 60 WFP positions was provided to Council through [Staff Report CAO 24-23, entitled "2023 Workforce Plan Review"](#). The Senior Leadership Team refined the list to develop the 6.5% budget target in December 2023 and further refined the proposed 2024 staffing from the original 60 FTE to 23.68 FTE's (included in the proposed 4.9% budget increase). In addition to applying WFP methodology, the positions were considered in the context of major 2025 and 2026 budget pressures, such as 20 new firefighters required to service the West Whitby community and staffing related to the new Whitby Sports Complex.

Decision items #26 through to #33 (shown in Attachment 4), are proposed budget changes that have a tax impact and do not have a staffing or position impact, including:

- Proposed economic development initiatives, including economic indicators page, community job fairs and local business week;
- Enhanced lighting as part of Downtown Beautification;
- Investments in Physician recruitment; and
- Proposed new/existing user fee increases.

### **Capital Budget Highlights**

**Attachment 5** of this report provides a list of the capital projects proposed for the Town's 2024 Capital Budget. The 2024 Capital Budget represents an investment of \$83,961,117 for 343 projects, of which 18.2% of the proposed spend is for infrastructure renewal projects (asset management) and 81.8% is for new infrastructure to extend services to our growing areas and community enhancements / strategic initiatives.

The 2024 capital program is funded:

- 53% by non-tax-based sources of funding, including development charges, grants (e.g. Canada Community Building Fund), user fee-based reserves and other external funding sources.
- 33% by the Town's tax-funded reserves and reserve funds (including the Asset Management and Growth Reserve Funds), and
- 14% by Long Term Debt, comprised of 97% DC funded debt, 3% Town's tax-based funded reserves.

Further details of the funding of the proposed 2024 capital program is included in Table 3 in the Financial Considerations section of this report.

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**Operating Budget Highlights**

The proposed 2024 Operating Budget includes \$175 million of gross expenditures (inclusive of the Decision Items noted above and in Attachment 4) to support the provision of existing municipal services to the community and setting aside additional funds for the renewal of existing/aging infrastructure (\$0.5 million increase) and to pay for the Town's share of new infrastructure in growth areas (\$0.5 million increase).

The operating program is funded \$129 million from the property tax revenues including \$5.9 million or 4.9% budgetary increase, and the remaining \$44 million is funded from user fees, other revenues, and contributions from reserve and reserve funds. Further details are included in Table 2 in the Financial Considerations section of this report.

**Reserve and Reserve Funds**

Reserve and reserve funds are a critical component of the Town's Long Range Financial Plan and are an important tool for financial sustainability. The reserve/reserve funds are used to maintain a stable financial position, minimize fluctuations in the tax rate and support future funding requirements. They are funded from development charges, user fees, operating surpluses, external sources and tax-based contributions.

As shown in **Attachment 6** and outlined in page 325 to 339 of the 2024 Budget Book, there is \$2.0 million in draws from the reserve and reserve funds that are necessary to finance services provided that are operating in nature:

- \$0.8 million for debt payments
- \$0.2 million for grants issued by the Grants Review Committee
- \$1.0 million from the Building Permit Reserve Fund

The proposed 2024 budgeted contributions to reserve and reserve funds total \$37.9 million. The primary ongoing contributions are to the Asset Management Reserve Fund of \$22.9 million to support infrastructure renewal projects as part of the Town's asset management plan and \$12.8 million to the Growth Reserve Fund to pay for the cost of new infrastructure in growth areas that, due to legislation, cannot be 100% recovered from developers/ development charges.

Proposed transfers to program reserve / reserve funds totalling \$2.2 million of which all but \$0.2 million (i.e. tax-based contribution to the Municipal Election reserve and Façade Grant reserve) represent non-tax-based contributions in the form of user fees or operating surpluses (e.g. arena surcharge, road occupancy charges, marina surplus, parking surplus, funds raised from events that are contributed to the Mayor's Community Development Fund).

Pages 336 to 339 of the 2024 Budget Book outlines the forecasted reserve and reserve fund balances estimated for the 2023 year-end and the 2024 budgeted/assumed draws and receipts. Staff will update this forecast though the year and report to Council.

**Long Term Debt**

The proposed 2024 Capital Budget includes \$11,246,392 of long-term debt financing as outlined in Table 1 below.

The table also includes previously approved debt, for capital projects budgeted and approved in previous years, but may not have been debentured yet as the project has not reached substantial completion. Note: figure listed are only the proposed debt financing portions of the projects.

**Table 1 – Long Term Debt Future Debentures**

<b>Project</b>	<b>Previously Approved Budget \$ and Year</b>	<b>2024 Budget</b>	<b>Total</b>	<b>Annual Repayment Source</b>
Mid Arterial Roadway – Ashburn to Garden St Extension (40226020)	\$9,344,925 (2022) \$8,393,000 (2021)	\$0	\$17,737,925	Development Charges
White Bridge (40206111)	\$5,752,695 (2022) \$3,500,000 (2023)	\$0	\$9,252,695	Growth Reserve Fund and Development Charges
Whitby Sports Complex (71201033)	\$85,000,000 (2023)	\$0	\$85,000,000	Development Charges
Operations Centre Expansion (Phase 2) (30211305)	\$1,000,000 (2023)	\$9,000,000	\$10,000,000	Development Charges and Growth Reserve Fund
Whitby Marina Pier #2 (74241101)	\$603,750 (2023)	\$0	\$603,750	Marina Reserve Fund



Project	Previously Approved Budget \$ and Year	2024 Budget	Total	Annual Repayment Source
Columbus Road Widening – Ashburn to Baldwin (40246048)	\$0	\$2,246,392	\$2,246,392	Development Charges
<b>Total</b>	<b>\$113,594,370</b>	<b>\$11,246,392</b>	<b>\$124,840,762</b>	

### Annual Repayment Limit (ARL) Update

The Town of Whitby, like other lower tier municipalities, must secure long-term debt through the upper tier municipalities. This means, that the Town of Whitby, must secure long-term debt to finance capital projects through the Region of Durham.

Provincial policy allows municipalities to incur debt servicing costs (e.g. principal and interest payments) equivalent to 25% of their Net Revenues, which include tax levies, user fees and other income, without prior approval of the Ontario Land Tribunal. Further, Whitby Council has approved a Town Debt policy that sets the debt servicing limit to a maximum of 12% of Net Revenues (e.g. lower than the Provincial 25% maximum limit).

The Province provides each municipality with an Annual Repayment Limit (“**ARL**”) statement, in accordance with Regulation 403-02 of Section 401 of the *Municipal Act*. Before Council’s approval of additional debt, the Treasurer is required to calculate an updated ARL and disclose it to Council in order to assist Council in decisions regarding debt financing of capital programs.

The last Annual Repayment Limit report received from the Province, dated March 13, 2023 (based on the 2021 Financial Information Return (FIR) data), indicates the ARL for the Town was \$34,736,887 (representing 25% of the Town’s net revenues) and that the Town’s net debt servicing costs were only \$1,103,477 (or 0.8% of Net Revenues).

The Treasurer has updated the Town’s Annual Repayment Limit calculations for the \$113,594,370 of previously approved debt financed capital projects (see Table 1, above) and the proposed \$11,246,392 of 2024 projects to be debt-financed (see Table 1, above). **Based on the Treasurer’s update of the Town’s ARL calculations, it is concluded that the Town is projected to continue to be below the 25% of net revenues set by the Province and below the 12% of net revenues set by Town policy.** Details to support this conclusion are as follows:

- Annual debt servicing costs (principal and interest payments) on external debt already issued is \$1,103,477 (as listed in the Provincial ARL statement).
- Additional debt related to previously approved budget for White Bridge and the Mid-Arterial Roadway, is anticipated to increase the Town's annual debt servicing costs from \$1,103,477 to \$3,207,906 per year.
- The 2023 approved debt and the proposed 2024 debt for the projects in Table 1 is anticipated to further increase the Town's annual debt servicing costs from \$3,207,906 to \$13,823,652 per year. Major incremental debt-financed projects include Whitby Sports Complex (at \$85 million of planned debt) and the Operations Centre expansion (at \$10 million).
- Based on these projections, the Town's overall external debt servicing costs are anticipated increase to approximately 9.9% of the Town's net revenues.

### Carbon Budgeting

In 2021, Council endorsed the Zero Carbon Whitby Plan which has a goal of a 100% reduction in Greenhouse Gas emissions by 2045. Greenhouse Gas ("**GHG**") emissions is measured in tonnes of CO<sub>2</sub> equivalent ("**tCO<sub>2</sub>e**") and the 2045 goal was established using 2019 Town GHG emissions, of 5,525 tCO<sub>2</sub>e, as the baseline.

The Zero Carbon Whitby Plan also had an interim goal of a 1,105 tCO<sub>2</sub>e reduction by 2025 (or 20% below the 2019 Town emission baseline).

As part of the Zero Carbon Whitby Plan, Staff and Council committed to improved transparency in the budget process related to how proposed capital investment in the budget would impact the Town's GHG emissions and the Town's progress towards a 2045 net zero target.

The proposed 2024 Capital budget investments will result in a net 190.8 tCO<sub>2</sub>e decrease in Town GHG emissions per year:

- Growth-related capital projects (mainly net new vehicles for staff to properly serve residents as the Town grows) are projected to add 22.8 tCO<sub>2</sub>e to Town GHG emissions annually.
- More than offsetting this GHG increase are proposed 2024 asset replacements with a sustainability component that will reduce the Town's GHG emissions by 213.6 tCO<sub>2</sub>e per year.

Combined with the net decrease of 150.8 tCO<sub>2</sub>e related to projects approved in the Town's 2023 capital budget, the initial two years of implementing the Zero Carbon Whitby Plan will yield a net decrease in the Town's GHG emissions by 341.6 (= 190.8 + 150.8) tCO<sub>2</sub>e; which is approximately 31% of the Town's Interim/ 2025 Zero Carbon Whitby Target. The calculations do not include incremental investments planned for 2024 that will be funded from the Federal Housing Accelerator Fund ("**HAF**") grant, a grant that is part of Canada's National Housing Strategy. The \$24.9 million HAF grant for the Town of Whitby was announced on January 23, 2024 (one day following the

release of the 2024 Budget Books). One of the 9 Town of Whitby initiatives the Federal HAF grant will fund is a Low Carbon and Climate Resilient Whitby project that will have additional investments to further reduce corporate GHG emissions.

## 5. Financial Considerations:

Recognizing the Town is 35% of the total residential property tax bill, the Town's budgetary increase of \$5.9 million represents a 1.7% impact on the overall property tax bill. This represents an annual \$103 increase for an average Whitby homeowner, with a home assessed at \$503,000 (by the Municipal Property Assessment Corporation). The increase per \$100,000 of residential assessment value is approximately \$20.48 annually for Town services / the Town's portion of the property tax bill.

The recommended 2024 Operating Budget is \$175,254,182 and is funded from the following sources detailed in Table 2:

**Table 2 – 2024 OPERATING BUDGET FUNDING SOURCES**

Source of Funding	Amount
Taxation (including Payments in Lieu and Supplemental Taxes)	\$129,166,122
Grants	\$235,333
User Fees	\$26,265,223
Other Revenues	\$6,556,320
Internal Recoveries	\$2,495,643
Transfers from Reserves	\$10,535,542
<b>Total Revenues</b>	<b>\$175,254,182</b>

Table 3 below summarizes the funding sources for the recommended 2024 Capital Budget totaling \$83,961,117 (as shown detail in **Attachment 5**):

**Table 3 – 2024 Capital Budget Funding Sources**

Source of Funding	Amount
Asset Management Reserve Fund	\$22,077,245
Canada Community Building Reserve Fund	\$8,770,279
Development Charges <ul style="list-style-type: none"> <li>• \$67,658 DC Fire Services</li> <li>• \$255,000 DC Libraries</li> <li>• \$500,000 DC Operations</li> <li>• \$734,049 DC Parks &amp; Recreation</li> <li>• \$25,954,353 DC Roads and Related</li> <li>• \$259,063 DC Development Related Studies</li> <li>• \$542,057 DC Stormwater Management</li> </ul>	\$28,312,180
Growth Reserve Fund	\$4,888,397
Program Reserves <ul style="list-style-type: none"> <li>• \$300,000 Road Infrastructure Reserve</li> <li>• \$2,000,000 Town Property Reserve Fund</li> <li>• \$27,326 Corporate Development Reserve</li> <li>• \$75,000 Facade Grant Reserve</li> <li>• \$775,160 Arena Reserve</li> <li>• \$164,728 Future-Specified</li> <li>• \$817,316 Marina Reserve Fund</li> <li>• \$762,442 Parking Reserve Fund</li> <li>• \$1,636,102 Building Permit Revenue Reserve Fund</li> </ul>	\$6,558,074
One-Time Reserve Fund	\$1,952,550
Long-Term Debt	\$11,246,392
External Contributions	\$156,000
<b>Total Financing</b>	<b>\$83,961,117</b>

**Update to By-law 7856-22: Low-Income Tax Rebate Program**

The Town's Low-Income Seniors and Low-Income Persons with Disabilities Tax Rebate program was reviewed in 2022 and increased from \$400 (in 2021) to \$462 (in 2022) with an indexing provision.

Based on the indexing, the tax rebate for eligible residents will increase from \$472 in 2023 to **\$500 in 2024**, to be funded by the Town (\$435) and School Boards (\$65). It is recommended that By-law 7856 be updated to reflect the 2024 rebate of \$500.

**6. Communication and Public Engagement:**

This year, community engagement enabled the opportunity to provide residents with multiple opportunities to share their priorities and inform the budget process. For the fourth year in a row, public engagement and feedback has been received about the Town's services and budget through the Citizen Budget Engagement Tool. In December the results of this engagement was shared in the December 4, 2023 Staff Report FS 23-23 and online at [www.connectwhitby.ca/budget](http://www.connectwhitby.ca/budget) and is presented as **Attachment 7**.

To continue the engagement, the Connect Whitby Budget page was updated in early January with four newly created videos to help the public understand the budget and municipal finances. The Connect Whitby Budget page was updated on Monday, January 22, 2024 with the release of both the 2024 budget book and Budget Highlights document. Between January 22 to February 7 the public were invited to continue to provide input into the budget process with the Virtual 2023 Budget Forum at [www.connectwhitby.ca/budget](http://www.connectwhitby.ca/budget)

On February 5, a public meeting was held where an overview regarding the proposed 2024 Budget and priorities was presented. Members of the public had the opportunity to make a delegation and share their thoughts and questions with staff and Council.

All communication channels were leveraged to share information on these opportunities and the availability of the budget, including social media, media outreach, a public notice, eNews updates, newspaper advertising and more.

**7. Input from Departments/Sources:**

The preparation of the annual budget requires significant resources from every department.

The budget is based upon Council approved policies, the 2023 Community Strategic Plan, inflationary assumptions and initial budget submissions by departments.

Staff utilized their knowledge and experience and input received from the public regarding programs and services and collaborated in the development, review and prioritization of the budget.

The Senior Leadership Team provided input into the prioritization of projects and positions for the proposed 2024 budget. The budget does not include all the resources required to meet the pressures of growth, improve services and address business priorities and as such, work plans reflect that some initiatives have been deferred to future years and others are planned to be implemented over a longer time period.

## **8. Strategic Priorities:**

The 2024 budget process and the budget report supports the Town's Community Strategic Plan and in particular to action item 4.4.1 to deliver services that respond to community needs while balancing the impact to taxpayers.

The 2024 budget also supports the Zero Carbon Whitby Plan by continuing to include information/discussions on the Town's GHG emissions / progress towards the Town's Zero Carbon Whitby targets as part of the budget process, when resource allocation decisions are made. This is referred to as the Carbon Budgeting portion of the Town's annual budget process.

## **9. Attachments:**

Attachment 1 – Budget Highlights

Attachment 2 – 2024 Budget Summary (source excerpt from pages 3 to 21 of the 2024 Budget Book)

Attachment 3 – Proposed New Fees and Changes to Existing Fees (source excerpt from pages 341 to 431 of the 2024 Budget Book)

Attachment 4 – Decision Items (source excerpt from pages 23 to 26 of the 2024 Budget Book)

Attachment 5 – Recommended 2024 Capital Budget (source excerpt from pages 214-223 of the 2024 Budget Book)

Attachment 6 – Proposed Reserve/Reserve Fund Balances (source excerpt from pages 336 to 339 of the 2024 Budget Book)

Attachment 7 – Community Engagement Results