

# Memorandum to Council

Financial Services Department



**To:** Mayor and Members of Council  
**CC:** Senior Leadership Team  
**From:** Fuwing Wong, Commissioner of Financial Services/Treasurer  
**Date:** November 27, 2025  
**File #:** FS-M-03-25  
**Subject:** 2026 Proposed Budget Updates

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

At the November 18, 2025 Public Budget Meeting, there was an inquiry related to implementation of an Administrative Penalty System (“APS”) in Whitby. In 2024, the Town implemented APS for parking infractions to streamline ticket disputes, provide better customer service and provide for a more efficient process to enforce by-laws. More information about APS is provided in the 2024 [Staff Report LS 04-24](#).

The Parking Enforcement division is designed to operate on a full cost recovery basis which means that parking enforcement revenues (including APS revenues) offset parking enforcement costs (e.g. parking enforcement costs should not impact the property tax base). Excess revenues are allocated to the parking reserve to help offset future net revenue shortfalls and to help offset the cost of future parking-related capital projects.

The 2026 proposed budget includes the Parking Enforcement Division’s operating budget which has \$985,953 of Revenues and \$985,953 of Expenses so the net impact on the tax-funded operating budget is \$0 (zero):

Revenues	Description
\$877,513	APS Revenues
\$108,440	Fines collected through the Provincial Offences Act Courts and Administration fees
<b>\$985,953</b>	<b>Total Revenues</b>

<b>Expenses</b>	<b>Description</b>
\$864,157	Parking Enforcement Operating Costs (including Enforcement Services Officers, A Screening Officer, Enforcement/Parking Services Clerks)
\$121,796	Transfer to the Parking Reserve (to help offset any future shortfalls in parking operations and to fund future parking-related capital projects)
<b>\$985,953</b>	<b>Total Expenses</b>

In 2024 and year-to-date October, 2025, APS collections have been \$375,445 and \$719,112, respectively.

At this time, only parking enforcement related revenues have been collected through APS. As APS is expanded for other by-laws, incremental APS revenues will start to offset traditionally tax-funded (non-parking) enforcement costs. However, the Town will take a measured and conservative approach to including these revenues in the budget in order to avoid budget shortfalls and unexpected tax increases as these types of APS revenues fluctuate. Accordingly, a conservative estimate will be used in future budgets as APS revenues for non-parking enforcement start to be collected. When the Town has enough history to develop an average or baseline level for such revenues, the budget will be adjusted. This will reduce the likelihood of a future tax increase for a material decrease in non-parking APS revenues.