



City of Markham

2024 Budget



Markham Civic Centre





GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director



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2024 EXECUTIVE SUMMARY

MARKHAM IS MORE

The City of Markham is a thriving and vibrant city, located in the Region of York within the Greater Toronto Area (GTA). With a population of more than 362,000, Markham is the largest of nine communities in York Region, and is home to over 650 company headquarters and more than 1,500 high tech and life science companies. Markham is a leader in attracting foreign direct investment, with more than 234 foreign companies located in the city. Founded in the 1790s, Markham is one of Canada's most diverse communities and enjoys a rich cultural heritage.

Excellent People, Delivering Excellent Services

In 2023, Markham continued to deliver a full range of award-winning programs and services that residents and customers have come to expect and enjoy. This included new innovative library programs, 67 kilometres of road repair and rehabilitation, issuance of more than 2,000 new residential building permits, completion of two new signature parks and purchase of the historic Shouldice site in Thornhill for public use.

The decision by the Mayor to enact *Strong Mayor Powers* significantly altered the traditional budget process, replacing the Budget Committee review process. The impacts of this legislative change are discussed in a subsequent section herein.

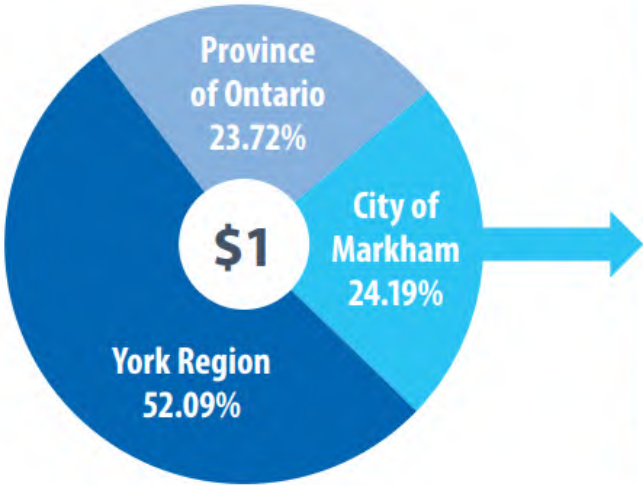
The 2024 Mayor's Budget focused on addressing the diverse needs of our growing community during challenging times. The Operating Budget of \$278.5M* supports delivery of programs for Markham residents including recreation, libraries, waste collection, fire services and winter maintenance. Rising inflation, a looming recession, and unprecedented legislative changes have created financial pressures and uncertainties. Through prudent financial planning, a focus on future oriented growth and development, and comprehensive lifecycle asset management, the 2024 property tax rate increase is consistent with the City's historical average tax rate increases. This forward-thinking approach will ensure the continued delivery of high-quality City services that residents have come to expect.

Markham has had the lowest average tax rate increase in the GTA over the past 19 years. The tax rate increase for 2024 is 2.99% including a 0.7% infrastructure investment. For the average home in Markham, this represents an increase of \$39.98 on the City portion of the tax bill.

* The 2024 Budget Book identified an Operating Budget of \$281.4M. Post budget tabling, an adjustment was made to reduce Markham Enterprises Corporation (MEC) dividend revenue of \$2.9M with offsetting reduction in Transfer to Capital Gains Reserve.



Allocation of Property Tax Dollars



In addition to delivering the above services, as Canada’s most diverse City, Markham strives to be safe, accessible and supportive for all. The 2024 Budget supports ongoing initiatives identified in Markham’s Diversity Action Plan, Elimination of Anti-Black Racism Action Plan, and capital projects that are focused on improving safety and accessibility in City facilities and public spaces. The City takes pride in the community with its strong economy, award-winning planning, programs and services, and rich history and culture.

Markham Is responsible, resilient, innovative, inclusive and managing growth.

The City continues to invest in infrastructure to support the Provincial target of building 44,000 homes in Markham over the next 10 years, while ensuring all assets continue to be in a state of good repair so that Markham remains a great place to live, work and play.

Recently, the City signed a Housing Pledge with a Promise in response to the Province’s ambitious housing targets. Markham shares a commitment with other levels of government in supporting the development of new housing. A new long-term permanent municipal funding strategy will be needed to maintain service levels and fund critical infrastructure projects which support new growth. Markham supports the principle that “growth should pay for growth” with respect to new development.

Markham continues to make critical capital investments to the City’s infrastructure including improving the road and pedestrian network and building strong and resilient communities. Funding has been earmarked for Markham’s ongoing Flood Control Program, including the continuation of the storm sewer system upgrades.



In order to ensure that the City's assets are in a state of good repair, Markham is mindful about investing in the replacement and rehabilitation of day-to-day assets such as service vehicles and community centre equipment. In response to community feedback and to enhance its services, Markham Public Library collections and e-resources are renewed each year to support Markham's diverse community and membership interests.

In addition to the 2024 Capital Budget of \$118.3M, in fall 2023 Council proactively approved \$38M in key projects that needed to be initiated in 2023 to ensure timely completion in 2024. These included road resurfacing, renewal of library collections and flood control improvement.

The City of Markham is a leader in taking action against climate change, dedicating funding to improve energy efficiency, growing green spaces and reducing greenhouse gas (GHG) to meet its target of net-zero emissions by 2050. Markham is a recognized leader in innovation and will continue to prioritize technology initiatives that enhance the customer experience, improve services and drive efficiencies, positioning the City well for the future. The 2024 Budget supports the City's green spaces by intensifying the tree canopy and enhancing playground accessibility. New EV chargers have also been installed at various City locations to support green fleet operations.

The City of Markham delivers exceptional services by exceptional people and the City has once again been recognized as one of Canada's top employers in Forbes' annual list. Markham has also been recognized for its transparent, informative and accessible budget process. The C.D. Howe Institute is a Canadian, non-partisan research institute covering areas of public policies, including public governance and accountability. Once again, the City scored more than 80% and earned an "A-" in the C.D. Howe Institute's annual report card on municipal fiscal transparency, "Show Us Our Money: Fiscal Accountability in Canada's Cities, 2022." Markham's score places the City as the highest ranked municipality in Ontario, and in the top five out of thirty-two major Canadian municipalities in the report.

The City of Markham was ranked first of large Ontario municipalities for fiscal transparency and received the Canadian Award for Financial Reporting, an award the City has won consecutively since 2001.

As a recent addition, the City of Markham received the 2024 Platinum Hermes Creative Print Media/Publications/Book Award for the 2024 Budget book titled, "A Strong Markham: 2024 Budget". Hermes Creative awards is an international competition that receives thousands of entries each year. The Platinum Award is presented to entries judged to be among the most outstanding entries in the competition, recognizing the award winners for their excellence in terms of quality, creativity and resourcefulness.



2024 BUDGET PROCESS

Overview: Strong Mayors, Building Homes Act, 2022

On November 23, 2022, the Province of Ontario enacted the *Strong Mayors, Building Homes Act, 2022*, which empowers Head of Council to propose budgets, veto bylaws, and pass bylaws with just one-third of their Council's support, only if these bylaws deal with provincial priorities outlined in O. Reg. 580/22, including the province's goal to build 1.5 million homes by 2031.

As of June 16, 2023, the *Strong Mayors Act* was expanded to the Mayors of twenty-six Ontario municipalities, including the City of Markham. Under these new powers, the Mayor of Markham made changes to the standardized budget process for the 2024 fiscal year. Specifically, the new process did not require consultations with the formal Budget Committee, as was the case in prior years. Consultations with Councillors and the public occurred in adherence with a revised timeline.

The *Strong Mayors Act* set out a framework within a fifty-five-day window after tabling of the Mayor's Budget. Tabling of the budget was required on or before February 1st of 2024. Once tabled, the first thirty days of this window are allocated for review and proposal of amendments to the tabled budget by Members of Council. This is followed by a ten-day period for the Head of Council to consider and potentially veto any of the proposed amendments. Following the veto period, the final fifteen days are for Council to vote on any overrides to the Head of Council's veto through a majority vote (if necessary). If no amendments are raised during the first thirty-day period, the budget is deemed adopted by Council.

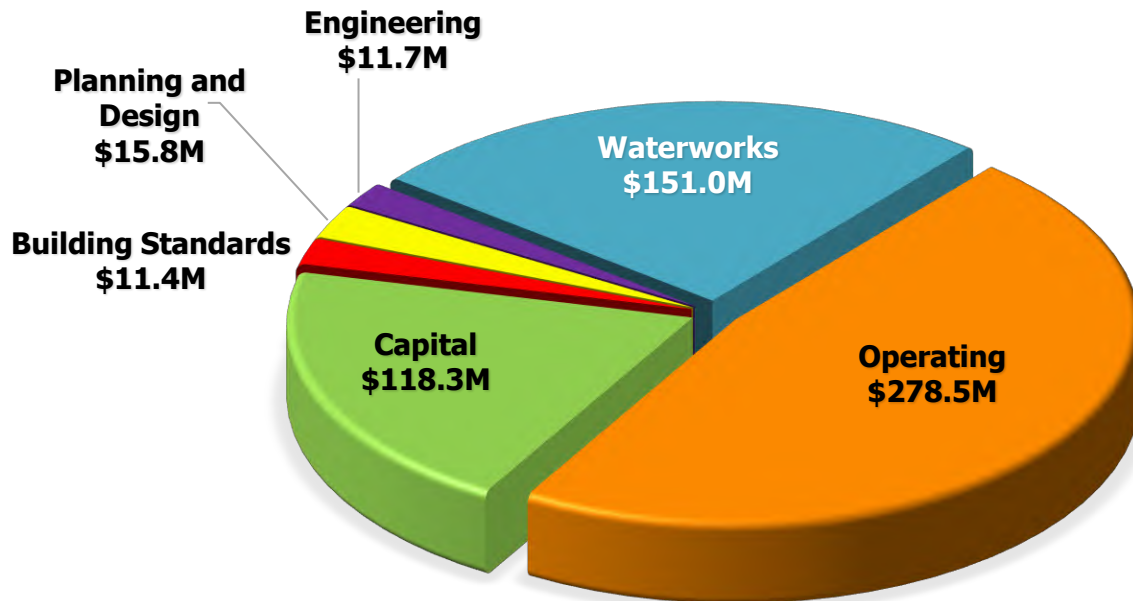
Markham's 2024 Budget Process Under the Strong Mayors Act

The 2024 Budget process was initiated with a fiscal scan that identified economic pressures. Based on this and other considerations, a draft of budget pressures and mitigations was developed. Early in the process, priorities were set, aligning the City's corporate goals to departmental budget requests. These requests were submitted to senior staff for review and subsequently presented to the Commissioners, the CAO, and the Mayor. Although not required under the legislation, the Mayor held pre-consultation meetings with Members of Council to solicit feedback for consideration prior to the tabling of the budget. Under the legislative framework, as a result of new authorities and responsibilities assigned to Heads of Council under the *Municipal Act*, the Mayor tabled the 2024 Budget Book and corresponding schedules on January 29, 2024. Thirty days were allocated for Council to review and propose changes, with a public consultation meeting held on February 14, 2024.

With no amendments raised during the first thirty days, there was no requirement for vetoes or overrides, and the 2024 budget of \$587.7M was adopted on February 28, 2024 during a special Council meeting.



The major components of the 2024 budget are:



The 2024 budget maintains current service levels. It also continues to provide investment in Council-approved priority areas and in our lifecycle program, which ensures sufficient funds are available for the repair and replacement of City assets for the next 25 years.

New in 2024, Markham is introducing a new program to help keep seniors in their homes. The Low-Income Seniors Property Tax Assistance Program will support low-income seniors with an interest-free repayment plan to help them clear their tax arrears. Once arrears are addressed, seniors will be registered in the city tax deferral program, which will freeze property tax increases until their property is sold.

More information is available online at: <http://www.markham.ca/wps/portal/home/permits-licenses-taxes/property-taxes/tax-relief-and-rebates/06-tax-relief-and-rebates>.

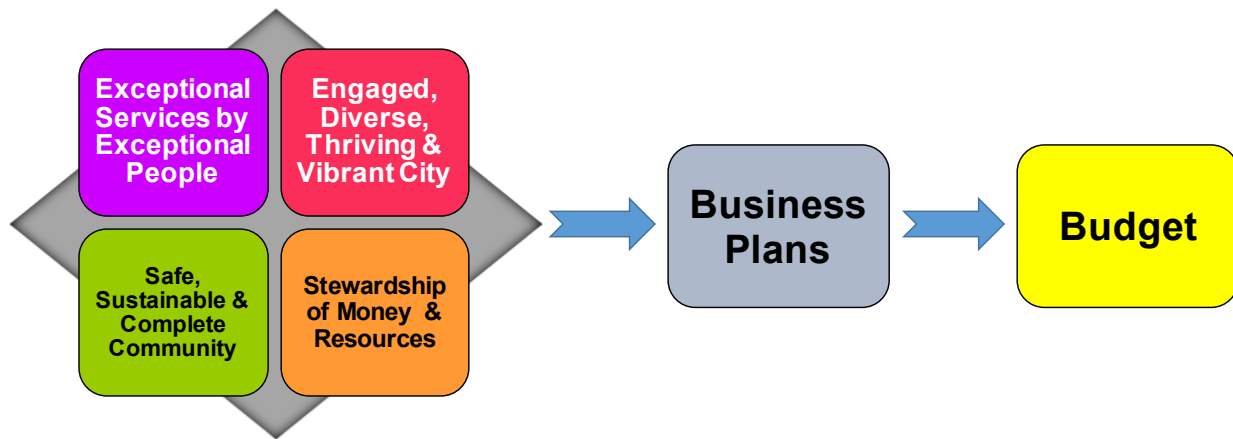
Additional information on key 2024 Budget initiatives can be found in the City of Markham’s 2024 Budget Book. Available online at: <https://www.markham.ca/wps/portal/home/about/city-hall/property-tax-water-budgets-annual-reports/files/2024-budget>.



Building Markham’s Future Together (BMFT)

Building Markham’s Future Together 2020-2026 (BMFT), the City’s Strategic Plan, is the blueprint for Council and Senior Management to make informed and strategic decisions about the City’s future to ensure its success.

In the plan, there are four strategic goals, and the goals directly relate to all projects undertaken by staff. The annual budget is an action item under Stewardship of Money and Resources. The strategic plan guides the business planning process which takes place at the beginning of each year when departments develop their business plans. The business plans then form the basis for the budget.



Every year, the budget process includes a robust communication plan to reach out to the residents for their input. With regards to public engagement for Budget 2024, a public consultation meeting was held on February 14, 2024 to obtain feedback and views from residents about the proposed budget.

In addition to the public consultation, the website <http://yourvoicemarkham.ca> provided a centralized forum for members of the public to review capital projects details, contribute ideas, and provide feedback throughout the budget planning cycle.

Markham distinguishes itself from other municipalities with its capital reserve programs, the Life Cycle Reserve Study and Waterworks Reserve Study. We are a growing city, building or assuming about \$80M of new assets each year. Over the life of those assets, we will need to perform capital repairs, rehabilitation, replacements and preventive maintenance. Markham’s ongoing annual investment, including prudent capital spending, ensures the required funds are available to maintain City assets. The adequacy of the Life Cycle reserve and Waterworks reserve is reviewed every year using a 25-year planning horizon.



2024 Budget Pressures

As part of the 2024 fiscal analysis, City staff assessed key 2024 economic pressures, and identified approximately \$11.6M in budgetary pressures made up of three components:



1. **Personnel** budgetary pressures totaled \$7.3M and resulted from collective agreements, cost of living adjustments, grid movements for full-time and part-time staff, and new staff requests.
2. **Growth** budgetary pressures totaled \$2.5M and resulted from:
 - New parks design and construction
 - Water system and water meter replacement and upgrade programs
 - Facility improvements for recreation, culture & library
 - Continuation of the flood control program in West Thornhill
 - Asphalt resurfacing
 - Streetlight design /construction repair /replacement
 - Increase to library collections and new sidewalks.

Contributions to the capital program and capital induced costs are also included in the budget to support growth.

3. **Municipal Contracts & Service Agreements** budgetary pressures, taking into account inflationary increases, totaled \$1.8M and resulted primarily from waste management, roads winter maintenance and insurance.



Additional Budget Pressures: Infrastructure

Life Cycle and Waterworks reserve studies are updated annually to determine the adequacy of the reserves for future replacement of existing assets against projected inflows.

Infrastructure pressures were identified in the following areas:

A. Life Cycle Reserve Study

- Replacement of existing and new assets
- Life Cycle Reserve Study identified the need for a 0.7% infrastructure investment in 2024
- Includes a Council approved phase-in of an additional 0.1% infrastructure investment each year to ramp up the annual incremental infrastructure investment to 1% per year by 2027.

B. Development Charges Background Study

- Non-growth portion of City-wide hard and soft service capital programs

C. Water and Wastewater Reserve Study

- Increases to the Region of York's water wholesale rate for the purchase of clean, filtered drinking water and wastewater treatment services
- Sustainability of future water rates

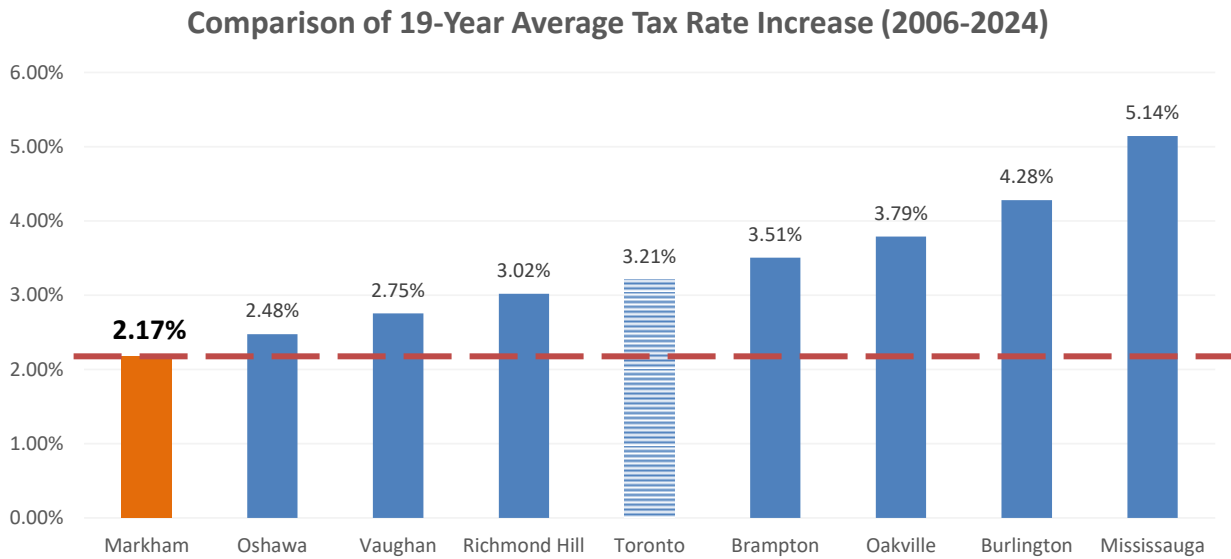
During the budget development process, the City of Markham addressed the initial challenge of delivering a balanced budget with a reasonable tax rate increase in response to increased operating expenditures resulting from economic and growth pressures.

The City's "Excellence Through Efficiency and Effectiveness Program", or "E3", has been successful in mitigating tax rate increases. The program has been in place since 2009 and to-date a total savings of \$35.6M has been achieved. This equates to a tax rate increase avoidance of over 28.1%, which would have been paid on an annual basis by Markham residents.

Markham has maintained low tax rate increases year over year, making it the benchmark for other municipalities to follow. Following approval of the 2024 Budget, Markham's 19-year (2006-2024) cumulative residential tax rate increase of 41.23%, or an average of 2.17% per year, is the lowest among Greater Toronto Area municipalities.



Comparison of 19-Year Average Property Tax Rate Increases (2006-2024)

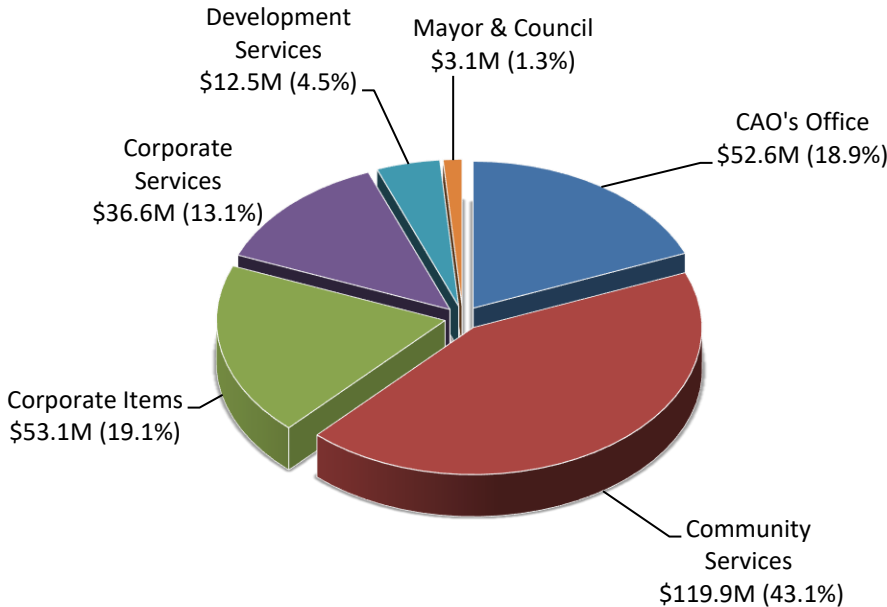


Notwithstanding a history of low tax rate increases, the City continues to operate a balanced budget, maintains key assets in a state of good condition, and invests tax dollars in programs and services to support residents and businesses



2024 Operating Budget Highlights (\$278.5M*)

Operating Budget Expenditures by Commission (Excluding Waterworks, Building, Planning & Design, and Engineering)



The 2024 operating budget includes an increase in expenditures of \$11.6M, partially offset by an increase in revenues of \$8.3M, resulting in a net pressure of \$3.3M. In addition to this operating shortfall, the City must include the third annual corporate rate stabilization repayment of \$0.8M (Year 3 of 5 years), coupled with \$1.2M in infrastructure investment for 2024. Subsequently, the net shortfall of \$5.3M equates to a 2.99% tax rate increase, which is below the rate of inflation.

The tax rate increase includes 2.29% for day-to-day operating costs, and a 0.7% infrastructure investment to ensure there are sufficient funds in the life cycle reserve to repair and replace assets for the next 25 years. This tax rate increase also incorporates the year 3 installment of the 5-year payback of the Corporate Rate Stabilization (equating to \$0.8M in 2024). This stems from a one-time draw from the City's Corporate Rate Stabilization Reserve in 2021 for \$3.6M to support Council's decision to implement a zero per cent tax increase amidst the challenges of the COVID-19 global pandemic, with the goal of reducing the annual gap over the subsequent 5 years (2022-2026).

The 2024 operating budget plan meets the expanding needs of Markham's community while maintaining exceptional services and affordability for the taxpayer.

* The 2024 Budget Book identified an Operating Budget of \$281.4M. Post budget tabling, an adjustment was made to reduce MEC dividend revenue of \$2.9M with offsetting reduction in Transfer to Capital Gains Reserve.



2024 Capital Budget (\$118.3M)

The total 2024 Capital Budget effectively addresses each of the City’s strategic priorities. Incorporating longer-term thinking within the capital budget process provides assurance to residents that the existing infrastructure and community facilities are maintained, repaired, and replaced as required in accordance with the capital asset lifecycle.

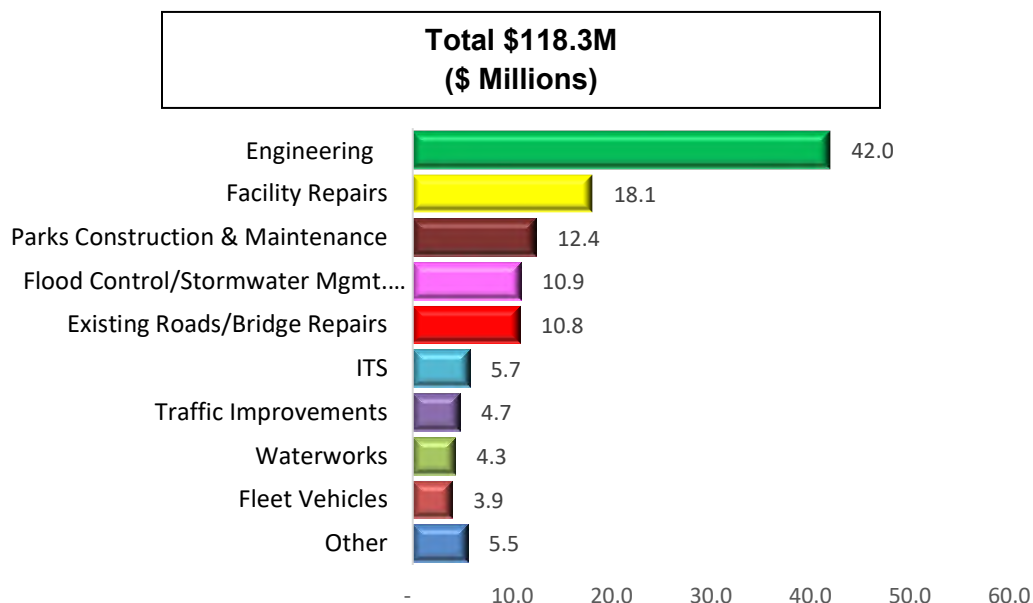
The capital budget demonstrates the City’s commitment to its residents by making the appropriate plans to invest in their future needs. Staff undertook a comprehensive process to ensure capital requests were aligned with the City’s strategic plan, as well as ensuring that City assets were being maintained and replaced effectively and efficiently, and that investment in new assets and infrastructure would meet resident needs over the longer-term.

At a high level, the 2024 Budget includes \$118.3M in capital funding to deliver 270 projects supporting a wide array of City programs and services.

About 1/3, or \$42M, of the capital budget relates to new infrastructure to service Markham’s growing communities. This includes projects such as new road widening and construction, parks, trails, green spaces, and pedestrian crossings and traffic signals. The remaining 2/3, or \$76.3M, is to keep the existing community infrastructure in a good state of repair. This includes projects to repair and refurbish existing roads, recreation, library and cultural facilities and amenities, and improve stormwater infrastructure.

The 2024 Budget includes an incremental lifecycle investment of 0.7% of the tax levy to support the repair and replacement of existing assets over a rolling 25-year period.

The chart below illustrates a breakdown of the 2024 Capital Budget by category type:





The 2024 Budget also includes \$151.0M for waterworks. For 2024, a 3.5% water rate increase is included to support water and wastewater services, representing an annual increase of \$35.26 for the average home in Markham. The majority of this increase results from the cost of purchasing water from the City of Toronto, through York Region.




The 2024 Budget continues to provide exceptional services and planning for the future—keeping Markham strong—while maintaining the lowest possible tax rate increase for our residents and businesses.

2024 Budget Highlights:

Growing Markham

Markham will continue to manage growth by building infrastructure that builds complete, safe and connected communities.








New infrastructure to manage growth Investments include:

-  \$32.7M for road widening and construction
-  \$4.5M for sidewalks
-  \$1.7M for traffic signals and pedestrian crossings We're also investing in parks, amenities, trails and green spaces:
-  \$3.1M for new parks (Cornell Centre East and West Parkettes, Innovation and Songbird Parks and James Cochrane Park Expansion)

Resilient Markham

Two-thirds of the 2024 capital budget (\$76.3M) will maintain our existing assets in a state of good repair, prepare for changing climate conditions and support our goal of net-zero emissions by 2050.

Key examples include:


-  \$10.4M for repair and rehabilitation for recreation and cultural facilities and related amenities
-  \$5.4M for asphalt resurfacing and curb, sidewalk and parking lot repairs
-  \$1.3M for refurbishing basketball, tennis and pickleball courts
-  \$1.2M for facility upgrades and artificial turf replacement for Mount Joy Sports Dome
-  \$1M for roofing at City facilities
-  30-year Flood Control Program - \$8M for Don Mills stormwater pond
-  \$1.2M for tree canopy and Trees for Tomorrow Program



Innovative Markham

The City continues to transform and modernize service delivery and test new technology.




Highlights include:

-  \$2.2M for a new Customer Relationship Management system, to modernize and improve customer service provided by the Contact Centre and City departments
-  \$1.1M for City website and new mobile capability
-  \$2.5M in grant funding to pilot real-world mobility solutions in Markham Centre from Ontario Vehicle Innovation Network (OVIN) Demonstration Zone



Inclusive Markham

The City strives to be welcoming, inclusive and accessible to meet the needs of our diverse community. Markham is committed to fulfilling the municipal calls to action from the Truth and Reconciliation Commission. The City and Destination Markham Corporation co-hosted the 50th anniversary of the Little Native Hockey League (LNHL) 2024 Hockey Tournament, welcoming over 4,000 young Indigenous athletes and their families during March Break.

Accessible Markham

-  \$2.8M in 2024 will fund upgrades and improve accessibility in parks and playgrounds to meet AODA requirements
-  In 2024, we will refresh our Multi-Year Accessibility Plan to improve accessibility in the City
-  Supporting professional career pathways

Approximately \$0.3M in 2024 will help grow and strengthen our workforce in high-demand areas including:

-  A partnership with the Mentorship Initiative for Indigenous and Planners of Colour (MIPOC) to offer two internship opportunities for aspiring planning professionals
-  Internship opportunities in engineering, legal and finance departments, with preference given to Markham residents

2024 Budget: Full Accrual Accounting Method

The 2024 Council Adopted Budget was restated in full accrual accounting method as prescribed by the Public Sector Accounting Board is shown on page 17.



Looking Ahead: Building Markham’s Future Together 2020-2026 Strategic Plan

The 2020 to 2023 Strategic Plan, Building Markham’s Future Together, was developed to act as a blueprint for how Markham Council and Senior Staff make decisions about the City’s future to ensure its success. The Plan incorporates a vision for the continued development of Markham as a vibrant and thriving city. The key 2023 accomplishments against each goal are listed in Section 2 (Corporate Strategic Plan) under Strategic Plan and Initiatives starting from page 41.

At the April 25, 2023 General Committee Meeting, Markham Council endorsed an extension of the current BMFT timeframe to 2026.

Building Markham’s Future Together (BMFT): 2020 – 2026 Strategic Plan

Exceptional Services by Exceptional People	We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.
Safe, Sustainable & Complete Community	We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management and services.
Engaged, Diverse, Thriving & Vibrant Community	We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past. We enable a strong economy; we proactively work to attract investment in our community and we effectively manage change to meet future needs.
Stewardship of Money & Resources	We demonstrate exceptional leadership using sound, transparent and responsible fiscal and resource management, and policy development to mitigate risks while enabling efficient and effective service delivery.

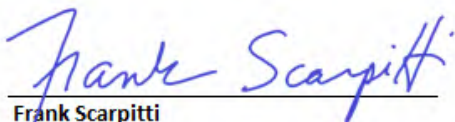


Summary

For 2023, the City of Markham once again highlighted the importance of adhering to its community-centric, detail-oriented, and future focused financial planning. In the aftermath of the pandemic, rising inflation, a looming recession, and unanticipated legislative changes have created further financial pressures and uncertainties. In the face of these economic challenges, Markham has delivered a 2024 Budget that addresses the diverse needs of our growing community, and will continue to provide outstanding service and delivery to its residents. Through ambitious initiatives and prudent planning, Markham has repeatedly achieved success in delivering state-of-the-art facilities and award-winning services, while keeping taxes at the lowest rate throughout the GTA. Through its numerous achievements, Markham has earned a reputation of being a premier and exemplary municipality, and is well known for its demonstrated performance in delivering for the community.

The unique perspective from having a deeply rooted heritage, combined with an innovative approach to government, make Markham a distinctly progressive municipality. The unique cultural tapestry embraces residents and visitors of all backgrounds, offering one-of-kind opportunities for work and recreation. Events, large and small, bring together Markham residents, in celebration of the City's heritage, diversity, present and future. The City's ongoing prioritization of parklands, trails, and community spaces continue to nurture this communal spirit.

Economic prosperity is secured and broadened, as new businesses express interest in Markham, and high-value businesses remain committed to their presence in the City, providing a strong foundation for re-investment. Markham remains committed to working hard for its residents, while concurrently researching and implementing new and innovative solutions to ensure cost efficiency and operational excellence. Moving forward, the City will continue to proactively manage and mitigate emerging risks as part of its policy and budget deliberations. Markham will continue to enjoy its reputation as a thriving multi-cultural City, where people come to live, work and enjoy.


Frank Scarpitti
Mayor

The Budget document has been bound in a re-usable binder containing 100% post-consumer recycled paper. The Paper is processed chlorine-free, is Environmental Choice certified and manufactured using biogas energy

City of Markham, Anthony Roman Centre, 101 Town Centre Boulevard, Markham, Ontario L3R 9W3
905-477-7000 ▪ Website: www.markham.ca
Alternate formats available upon request



2024 Budget Restated to Full Accrual Accounting Method

According to the Municipal Act, 2001 (the Act), municipalities may continue to prepare and present traditionally balanced budgets. However, under the Act, Ontario Regulation 284/09 (the Regulation) requires a restatement of the budget be provided to, and adopted by resolution by Council as part of the budget approval process. The restated version must be represented in full accrual accounting method format, as prescribed by the Public Sector Accounting Board.

In addition to the above, the Regulation states that municipalities may exclude from budgets, all or a portion of the estimated cost of certain expenses, but the impact of the exclusion(s) must be included in the budget report to Council. Expenses eligible for exclusion from budget are:

1. Amortization; and
2. Post-employment benefits
3. Solid waste landfill closure and post-closure expenses

The City's 2024 budget has been restated in accordance with Ontario Regulation 284/09 and was included for Council adoption as part of the 2024 budget approval process. The City does not have solid waste landfill closure and post-closure expenses and currently excludes amortization and post-employment benefits from its traditional, balanced budget. The restatement of the 2024 Budget in accordance with the full accrual method of accounting and Ontario Regulation 284/09 results in a projected surplus of \$10,956,270. Details of the restated budget are shown on the next page.



2024 CONSOLIDATED BUDGET

Additional Financial Disclosure Requirements Pursuant to Ontario Regulation 284/09
Re-stated in Accordance with the Full Accrual Method of Accounting

REVENUES		<u>2024</u>	<u>2023</u>
- Operating (excl. Planning & Design, Engineering, Building Standards and Waterworks)	\$278,479,956		\$267,761,234
- Planning & Design	\$15,872,000		\$13,235,215
- Engineering	\$11,713,000		\$11,130,096
- Building Standards	\$12,370,000		\$11,346,072
- Waterworks	\$150,998,038		\$141,242,580
Total Revenues from Operations		\$469,432,994	\$444,715,197
Non-Tangible Capital	\$28,336,500		\$50,229,568
Tangible Capital Assets	\$89,926,200		\$212,415,243
Total Capital - Tangible & Non-Tangible		\$118,262,700	\$262,644,811
<i>Less: Transfer from Reserve / Reserve Funds</i>	(1)	(\$58,192,474)	(\$118,495,182)
Net Revenues to fund Capital	(2)	\$60,070,226	\$144,149,629
TOTAL REVENUES		\$529,503,220	\$588,864,826
EXPENSES			
- Operating (excl. Planning & Design, Engineering, Building Standards and Waterworks)	\$278,479,956		\$267,761,234
- Planning & Design	\$15,872,000		\$13,235,215
- Engineering	\$11,713,000		\$11,130,096
- Building Standards	\$12,370,000		\$11,346,072
- Waterworks	\$150,998,038		\$141,242,580
Total Operating Expenses		\$469,432,994	\$444,715,197
<i>Less: Transfer to Reserve / Reserve Funds</i>	(3)	(\$64,414,207)	(\$62,878,222)
<i>Add: TCA Amortization Expenses</i>	(4)	\$84,830,411	\$83,836,057
<i>Add: Post-employment Benefit Expenses</i>	(5)	\$361,252	\$874,530
Net Operating Expenses		\$490,210,450	\$466,547,562
Non-Tangible Capital	(6)	\$28,336,500	\$50,229,568
Tangible Capital Assets		\$89,926,200	\$212,415,243
Total Capital Expenses		\$118,262,700	\$262,644,811
<i>Less: Tangible Capital Assets Capitalized</i>		(\$89,926,200)	(\$212,415,243)
Net Capital Expenses - Not Capitalized	(6)	\$28,336,500	\$50,229,568
TOTAL EXPENSES		\$518,546,950	\$516,777,130
ADJUSTED BUDGET: FULL ACCRUAL ACCOUNTING BUDGET SURPLUS	(7)	\$10,956,270	\$72,087,696

NOTES:

- (1) Represents transfers from reserves and/or reserve funds to fund expenditures. These are not considered revenues under the full accrual method of accounting.
- (2) Represents new revenues to fund the 2024 capital budget
- (3) Represents contributions to reserves and/or reserve funds. These are not considered expenditures under the full accrual method of accounting, but become part of the actual year end surplus (retained earnings).
- (4) TCA Amortization Expenses are calculated based on actual amortization expenses from "in-service" assets as of 2023 and amortization expenses for assets projected to be "in-service" in 2024 using the 1/2 year rule.
- (5) Post-employment Benefit Expenses based on estimates provided by Nexus.
- (6) Non-Tangible Capital are included in the 2024 capital budget, and they will be restated as operating expenses.
- (7) Projected surplus is based on the restated 2024 budget.



2024 CITY OF MARKHAM

City of Markham in the Greater Toronto Area



CITY OF MARKHAM COAT OF ARMS AND MOTTO



Lion	Strength
Wheat	Agricultural History
Coronet	Canadian Maple Leaf
Helmet	From Sir Markham's Coat of Arms
Horses	Early Transportation and Strength
Medallion	From Berczy Coat of Arms (First Settlers); Fleur De Lis - and the two Acorns for growth
Shield	Four Rosettes for 4 communities: Markham, Milliken, Thornhill, Unionville; Sun Rising -Growth and Strength; Lower Section Computer Chips for a high-tech community
Base	Bed of different flowers, representing the different cultures that make up Markham
Motto	<u>"LEADING WHILE REMEMBERING"</u> - Recognizing Markham's municipal leadership, while remembering the contribution of past settlers and residents and our colourful history.



2022 - 2026 Council of the City of Markham



**Mayor
Frank Scarpitti**



**Deputy Mayor
Michael Chan**



**Regional Councillor
Jim Jones**



**Regional Councillor
Joe Li**



**Regional Councillor
Alan Ho**



**Ward 1 Councillor
Keith Irish**



**Ward 2 Councillor
Ritch Lau**



**Ward 3 Councillor
Reid McAlpine**



**Ward 4 Councillor
Karen Rea**



**Ward 5 Councillor
Andrew Keyes**



**Ward 6 Councillor
Amanda Yeung-Collucci**

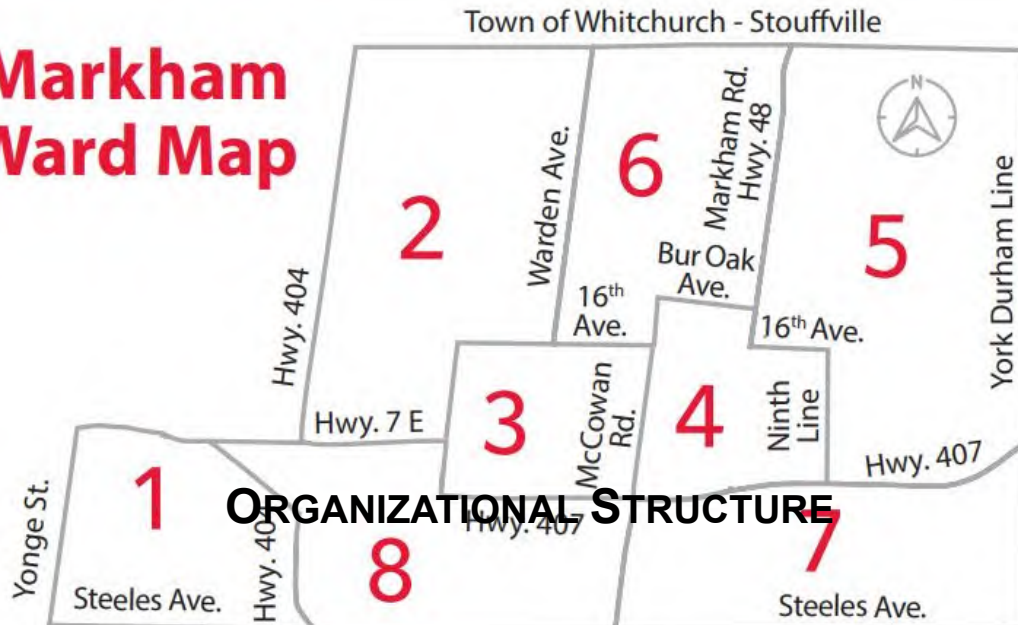


**Ward 7 Councillor
Juanita Nathan**



**Ward 8 Councillor
Isa Lee**

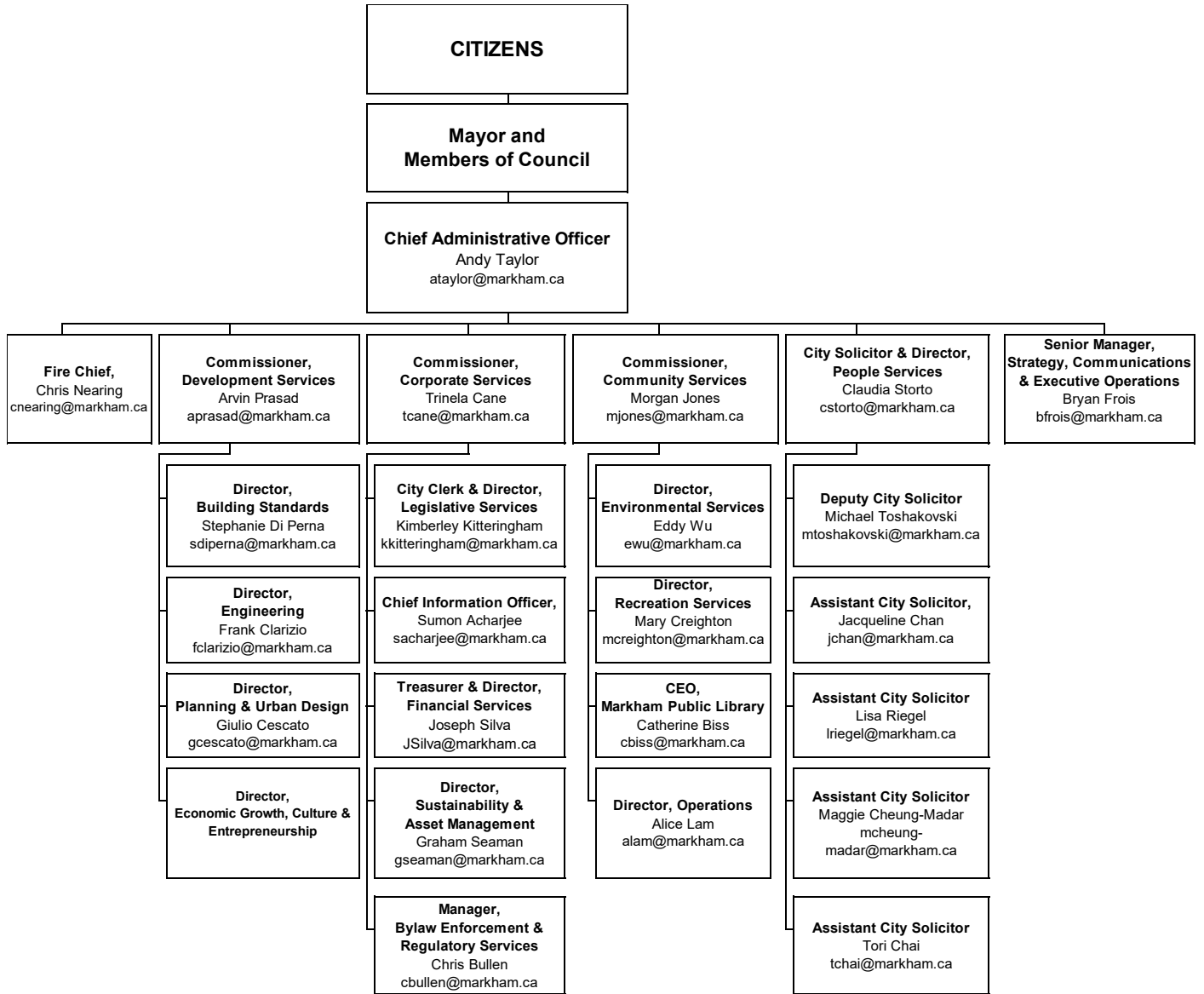
Markham Ward Map



ORGANIZATIONAL STRUCTURE



ORGANIZATIONAL STRUCTURE





2024 BUDGET HEAD COUNT APPROVED FULL TIME COMPLEMENT

Department / Commission	2019	2020	2021	2022	2023	2024
Mayor & Council*	3	3	3	3	3	5
People Services	19	19	19	18	23	23
Legal Services	12	13	13	13	13	13
CAO's Office	3	3	3	4	4	4
Fire & Emergency Services	278	280	281	269	269	269
Corporate Communications**	11	11	11	11	11	11
Total CAO's Office	323	326	327	315	320	320
Financial Services	50	49	49	49	51	51
Information Technology Services	36	37	42	44	52	55
Legislative Services	27	28	31	30	35	36
Bylaw Services	35	39	39	41	42	42
Sustainability & Asset Management	18	20	17	19	22	22
Commissioner's Office	2	2	2	2	2	3
Total Corporate Services	168	175	180	185	204	209
Economic Growth, Culture & Entrepreneurship	29	30	30	29	32	33
Traffic Operations	4	4	5	5	5	5
Commissioner's Office	10	10	14	14	7	8
Total Development Services	43	44	49	48	44	46
Environmental Services - Infrastructure	10	10	10	10	12	12
Environmental Services - Waste Management	5	5	5	4	4	4
Markham Public Library	78	78	78	78	78	78
Operations	119	122	122	122	124	126
Recreation Services	132	132	132	132	133	133
Commissioner's Office	4	4	3	2	2	3
Total Community Services	348	351	350	348	353	356
Corporate	6	7	7	7	7	7
Sub Total	891	906	916	906	931	943
Building Services	54	54	54	54	62	63
Engineering	44	47	46	49	51	52
Planning & Design	58	59	50	60	70	73
Waterworks	67	67	67	68	69	71
Total Corporation	1,114	1,133	1,133	1,137	1,183	1,202

* Excludes Mayor & Council Members

** In 2023, Community & Corporate Events and Corporate Communications were moved from Legislative Services to Economic Growth, Culture & Entrepreneurship and the CAO's Commission, respectively



2024 Budget

The approved 2024 full time complement of 1,202 represents an increase of 19 positions from 2023. The details of the increase, as well as the transfer of positions among departments, is shown below.

SUMMARY OF 2024 FTE CHANGES

CAO's Office	2023 Approved FTE	2024 Approved FTE	Increase/ (Decrease)	Reason for Change
People Services	23	23	0	
Legal Services	13	13	0	
Sustainability Office	0	0	0	
CAO's Office	4	4	0	
Fire & Emergency Services	269	269	0	
Corporate Communications**	11	11	0	
Total - CAO's Office	320	320	0	
Corporate Services	2023 Approved FTE	2024 Approved FTE	Increase/ (Decrease)	Reason for Change
Financial Services	51	51	0	
Information Technology Services	52	55	3	3 new positions added
Legislative Services	35	36	1	1 new positions added
Bylaw Services	42	42	0	
Sustainability & Asset Management	22	22	0	
Commissioner's Office	2	3	1	1 new positions added
Total - Corporate Services	204	209	5	
Development Services	2023 Approved FTE	2024 Approved FTE	Increase/ (Decrease)	Reason for Change
Economic Growth, Culture & Entrepren	32	33	1	1 new position added
Traffic Operations	5	5	0	
Commissioner's Office	7	8	1	1 new position added
Total - Development Services	44	46	2	
Community Services	2023 Approved FTE	2024 Approved FTE	Increase/ (Decrease)	Reason for Change
Environmental Services - Infrastructure	12	12	0	
Environmental Services - Waste Manag	4	4	0	
Markham Public Library	78	78	0	
Operations	124	126	2	2 new positions added
Recreation Services	133	133	0	
Commissioner's Office	2	3	1	1 new position added
Total - Community Services	353	356	3	
Mayor	2023 Approved FTE	2024 Approved FTE	Increase/ (Decrease)	Reason for Change
Mayor & Council	3	5	2	2 new positions added
Total - Mayor & Council	3	5	2	
Other	2023 Approved FTE	2024 Approved FTE	Increase/ (Decrease)	Reason for Change
Building Services	62	63	1	1 new position added
Engineering	51	52	1	1 new position added
Planning & Design	70	73	3	3 new positions added
Waterworks	69	71	2	2 new positions added
Corporate	7	7	0	
Grand Total	1183	1202	19	



DETAILS OF 2024 FTE STAFF ADDITIONS/ (DELETIONS & TRANSFERS)

Corporate Services		
Information Technology Services	Business Systems Analyst (CRM)	1
	Desktop Support Specialist	1
	Infrastructure Support Specialist	1
Legislative Services	Supervisor, Contact Centre	1
Commissioners Office	Accessibility Program Specialist	1
Development Services		
Economic Growth, Culture & Entrepreneurship	Coordinator, Special Events (2024 Conversion)	1
Commissioners Office	Deputy Director, Planning and Urban Design	1
Community Services		
Operations	Forestry Inspector	1
	Right of Way Technician (2024 Conversion)	1
Commissioners Office	Executive Assistant to the Commissioner (Merged/Position to be Deleted)	1
Mayor & Council		
Mayor & Council	Mayor's Office Director Position - DSC	1
	Mayor's Office Director Position - Budget	1
Other		
Building Services	Engineer, Mechanical (2023 In-Year Position)	1
Engineering	Engineer, Transportation (2023 In-Year Position)	1
Planning & Design	Land Development and Urban Design Technician (2023 In-Year Position)	1
	Planner II, Data Metrics (2023 In-Year Position)	1
	Senior Planner, Housing	1
Waterworks	Utilities Locator	2
Total		19



HISTORY OF MARKHAM

The source from which Markham draws its name is rich in both resonance and history.



When Upper and Lower Canada were established in 1791, John Graves Simcoe was appointed the first Lieutenant-Governor of Upper Canada. Simcoe named the Township of Markham, north of the Town of York (now Toronto), after his friend, William Markham, the Archbishop of York.

Markham Township was originally surveyed in 1793 - 94, but it was not until 1801 that the land was divided into 10 concessions running north and south, with 6 side roads running east/west. Eventually, the boundaries of Markham Township occupied the area, as follows:

NORTH:	Whitchurch Town Line (Hwy. #47)
SOUTH:	Scarborough Town Line (Steeles Avenue)
EAST:	Pickering Town Line
WEST:	Vaughan Town Line (Yonge Street)

In 1794, William Berczy led 75 German families from New York State to Markham Township. Each family was granted 200 acres of land, but because of hardships, many returned to York and Niagara. In 1797, because of the revolution in France, many nobility fled the country and set off for Canada to take advantage of free land grants in Upper Canada. They were totally unprepared for survival under such crude conditions and most of them returned to their homeland.

From 1803 - 1812, the largest group of settlers were Pennsylvania Germans, most of whom were Mennonites. These highly skilled craftsmen and knowledgeable farmers had the best chance for survival because they had already survived harsh conditions in Pennsylvania.



From 1830 onwards, many Irish, Scottish and English immigrated to Upper Canada to escape the famine and overpopulation of their homeland.

Markham's early years blended the rigours of homesteading with the development of agricultural-based industries. The many rivers and streams in the Township soon supported water-powered saw and gristmills, and later woollen mills.

With improved transportation routes, such as Yonge Street and the growing population, urbanization increased. By 1857 most of the Township had been cleared of timber and was under cultivation. Villages like Thornhill, Unionville and Markham greatly expanded, and new specialized industries such as wagon works, tanneries, farm implements and furniture factories sprang up.

In 1871, the Toronto and Nipissing Railway Company, with stations in Unionville and Markham, officially opened its line from Scarborough to Uxbridge. The railway brought renewed prosperity and rapid development. Farmers and millers had more convenient means of transporting their products to Toronto, and merchants had easier access to supplies.

The first form of structured municipal government occurred in 1850 when the Township of Markham was created. On November 20, 1872, the Warden of York County signed the By-law of Incorporation, which provided for the election of a Council for the Village of Markham. The Village of Markham grew to a population of 1100 by 1891.

The increased communication with Toronto brought on by the railway and further enhanced by the development of the telegraph, the telephone and the automobile, ultimately led to the demise of the villages in the Township after the turn of the century. Local industries were simply unable to compete with the larger manufacturers and suppliers of Toronto, and Markham soon reverted into a quiet, rural community.

From 1945 onward, the face of Markham began to change rapidly. It was no longer a community whose inhabitants worked mainly within the area, but evolved into a community for those who commuted to work into Toronto. As a result, rural Markham disappeared in the face of tremendous urban growth.

By 1969, the Township of Markham consisted of several villages, including Markham, Unionville, and parts of Thornhill. In 1971, the Regional Municipality of York was established. Northern portions of Markham Township were annexed to the municipalities of Richmond Hill and Whitchurch-Stouffville, while the balance of Markham Township was incorporated into the Town of Markham and the present Town boundaries were set.

In 1976, Markham's population was approximately 56,000. Since that time, the population has increased dramatically and is estimated to be over 360,000. Despite these changes and rapid growth, many reminders of Markham's roots endure. Still rich in fertile farmland, it stands as Canada's pre-eminent high technology centre, known worldwide for innovative products and services.



ECONOMIC PROFILE

Markham Economic Profile 2024





Economic Overview

Economic Overview

Markham's Top 10 Employers

- TD Financial Group
- Markham Stouffville Hospital
- CGI Information Systems
- Aviva Canada
- AMD Technologies Inc.
- IBM Canada Ltd.
- WSP
- Allstate Insurance Company of Canada
- BGIS
- Saint Elizabeth Health Care
- CAA South Central Ontario

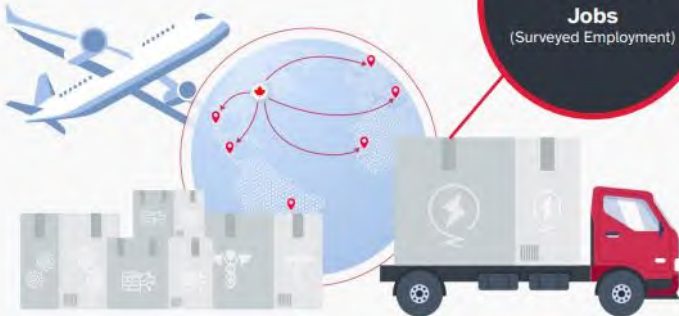


2.3%
Average annual
employment growth
(From 2012 to 2022)

338,503
Population

178,274
Jobs
(Surveyed Employment)

10,167
Businesses
(Surveyed Businesses)



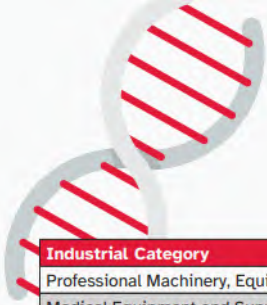
High Tech Cluster



Industrial Category	Number of Companies
Computer Systems Design and Related Services	237
Engineering Services	107
Electronic and Precision Equipment Repair and Maintenance	56
Computer, Computer Peripheral and Pre-Packaged Software Merchant Wholesalers	51
Graphic Design Service	34
Electronic Components, Navigational and Communications Equipment and Supplies Merchant Wholesalers	32
Management Consulting Services	24
Research and Development in the Physical, Engineering and Life Sciences	21
Other Telecommunications	20
Data Processing, Hosting and Related Services	19
Semiconductor and Other Electronic Component Manufacturing	19
Software Publishers	18
Wireless Telecommunications Carriers (except Satellite)	18
Wired Telecommunications Carriers	18
Other Scientific and Technical Consulting Services	16
Navigational, Measuring, Medical and Control Instruments Manufacturing	15
All Other Professional, Scientific and Technical Services	11
Management of Companies and Enterprises	10
Environmental Consulting Services	9
Computer and Peripheral Equipment Manufacturing	5
Industrial Design Services	5
All Other Electrical Equipment and Component Manufacturing	4
Surveying and Mapping (except Geophysical) Services	4
Geophysical Surveying and Mapping Services	3
Electrical Equipment Manufacturing	3
Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	3
Other Communications Equipment Manufacturing	3
Communication and Energy Wire and Cable Manufacturing	3
Internet Publishing and Broadcasting, and Web Search Portals	2
Telephone Apparatus Manufacturing	2
Wiring Device Manufacturing	2
Electric Power Generation	1
Audio and Video Equipment Manufacturing	1
Total Number of Technology Companies	776



Life Sciences Cluster



Life Sciences Cluster

Industrial Category	Number of Companies
Professional Machinery, Equipment and Supplies Merchant Wholesalers	69
Medical Equipment and Supplies Manufacturing	36
Medical and Diagnostic Laboratories	22
Research and Development in the Physical, Engineering and Life Sciences	21
Pharmaceuticals and Pharmacy Supplies Merchant Wholesalers	16
Other Scientific and Technical Consulting Services	16
Navigational, Measuring, Medical and Control Instruments Manufacturing	15
Testing Laboratories	13
Office Administrative Services	11
Computer Systems Design and Related Services	9
Home Health Care Services	9
Management of Companies and Enterprises	6
Pharmaceutical and Medicine Manufacturing	4
Toiletries Preparation Manufacturing	4
Management Consulting Services	1
Computer, Computer Peripheral and Pre-Packaged Software Merchant Wholesalers	1
Industrial Design Services	1
Total Number of Life Sciences Companies	253

Source: 2022 York Region Employment Survey





Industrial/Commercial Activity

Development Activity

From modern corporate, commercial and industrial developments to outstanding mixed-used communities, Markham is creating the infrastructure needed to sustain a vibrant environment for all. This includes working to maintain the lowest tax rates in the GTA.

Average Price of Vacant Land in Markham per Acre

	Serviced	Unserviced
Industrial	\$3.5 M	\$1.5 M
Retail Commercial	\$2.5 M	\$800 K
Office Commercial	\$3 M	\$1 M

Source: City of Markham Planning and Urban Design Dept.

Industrial and Commercial Office Inventory

	Industrial	Commercial
Total Inventory (sq.ft.)	37,247,087	14,132,672
Vacancy Rate	1.0%	9.7%
Average Net Rent (per sq.ft.)	\$15.24	\$17.94

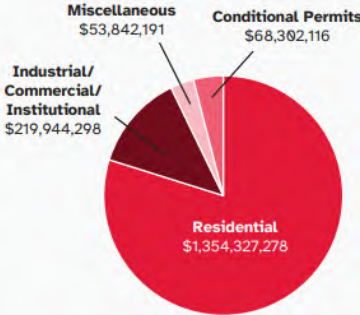
Source: Colliers International Office and Industrial Market Report - Q1 2024

2023 Property Tax Rates

	Commercial	Industrial
Toronto	2.17%	2.17%
Mississauga	1.99%	2.06%
Vaughan	1.60%	1.77%
Markham	1.56%	1.72%

Source: Municipality Websites

Value of Building Permits (2023)



Total Value:
\$1,696,415,883

Source: City of Markham Building Standards Dept.

Industrial Commercial Development

Vacant Employment Land Inventory 2024

Land Use Designation Categories	Serviced and Market Ready (acres)	Not Serviced (acres)
Commercial Office	73.41	12.48
Commercial Retail	34.51	39.99
Commercial Mixed	46.96	30.87
Total Commercial	154.88	83.33
Total Industrial	319.93	1126.49

Source: City of Markham Planning and Urban Design Dept., March 2024



Residential Activity & Utilities



Residential Activity

Average Home Prices (Benchmark)



Source: Toronto Regional Real Estate Board - Market Watch, March 2024



Municipal Utilities

Markham Water Rate (per cubic metre) \$4.9632/m³

Electricity Costs and Charges, Business Rates

Small Business
 Monthly fixed charge \$34.98
 Distribution charge \$0.0286 per kWh

50KW Demand or Larger
 Monthly fixed charge \$169.48
 Per kilowatt charge \$13.2024

Source: Alectra Inc., 2023; City of Markham





Quality of Life

Quality of Life

Throughout Markham, residents, students and workers have the opportunity to enjoy an emerging downtown with urban amenities and cultural attractions such as award-winning community centres and libraries, top-performing schools, family-friendly neighbourhoods, festive celebration events, and charming heritage villages. The City supports a Group of Seven-inspired art gallery, a museum, a 500-seat theatre and extensive parklands.



Cultural Venues



Flato Markham Theatre



Markham Museum



Varley Art Gallery

Recreation and Culture

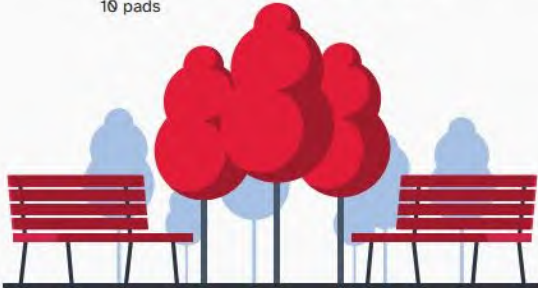
Number of Parks	260
Trails/Pathway System	202.9 km
Public Libraries	8
Community and Cultural Centres & Facilities	36
Soccer Fields	118
Golf Courses	8
Ice Arenas	10 pads

Public Health and Education

Markham Stouffville Hospital (beds)	365
Shouldice Hernia Centre (beds)	89
Elementary Schools	71
High Schools	15
Community Colleges (within 1 hr drive)	8
Universities (within 1 hr drive)	7

Heritage Areas

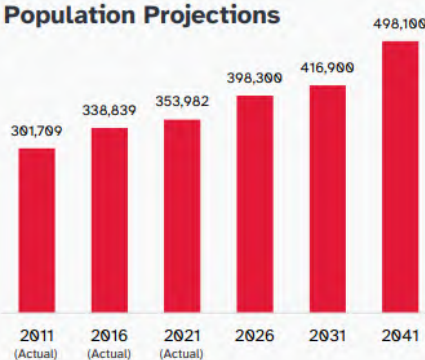
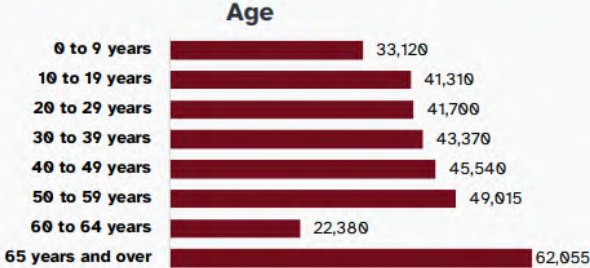
- Buttonville Village
- Markham Village
- Thornhill Village
- Unionville Village





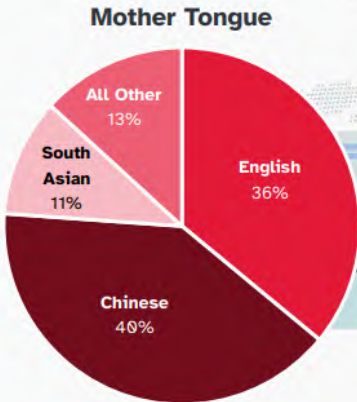
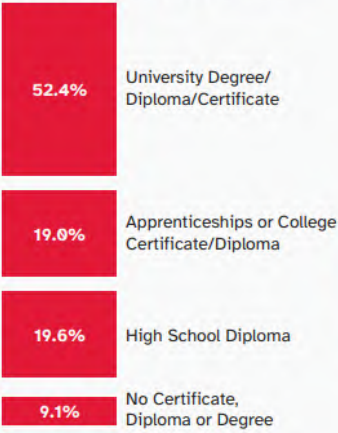
Demographic Profile

Demographic Profile



Source: York Region, Corporate Services, Long Range Planning Branch, based on Statistics Canada data and CMHC Housing Completion data (York Region Official Plan 2022)

Educational Attainment





Labour Force Profile

Labour Force

Basic Indicators (Toronto CMA, April 2023)

Number of Persons Employed	3,663,400
Unemployment Rate	5.6%
Labour Force Participation Rate	67.4%

- Markham's working age population (ages 15 to 64) represent about 65.7% of the total population. The city's population is relatively young with the median age being 42.4 years.
- Markham residents are highly educated. For the population ages 25 to 64, 71.4% have at least some post-secondary education.
- In 2021, 58% of permanent residents into Markham were economic immigrants.
- 7,000 international students from more than 150 countries at Seneca



Labour Force by Industry (Top 10 excluding Retail Trade)

	%
Professional, scientific and technical services	13.3
Finance and insurance	10.4
Health care and social assistance	9.5
Manufacturing	8.0
Educational services	6.0
Accommodation and food services	5.8
Wholesale trade	4.8
Construction	4.6
Transportation and warehousing	3.8
Other services (except public administration)	3.7

York University: Markham Campus Opening Spring 2024

A new university campus located in the heart of Markham offering research, training, and teaching opportunities in AI and Society, FinTech, and Digital Cultures.

Quick Facts

- 9 Undergraduate Programs
- 5 Graduate Programs
- Home to School of Continuing Studies
- Programs from 4 Faculties

4,200
Students
(Phase 1)





Small Business Resources

Small Business Resources



Markham Small Business Centre

Markham Small Business Centre (MSBC) is an innovative resources centre that provides a complete source of free services and programs for Markham entrepreneurs and small businesses. Funded by the City of Markham and the Ontario Ministry of Economic Development, Job Creation and Trade, MSBC provides Markham's aspiring entrepreneurs and existing small businesses with high-quality, one-on-one management consulting, and business resources needed to sustain their growth in today's competitive marketplace. Sessions are delivered at local community centres/libraries, in-person and virtually. MSBC also works to encourage entrepreneurship as a career option for Markham's youth through the Summer Company program.

Learn more: MarkhamBusiness.ca

Digital Main Street

Digital Main Street assists main street businesses with their adoption of technology with easy to use tools and resources.

The Digital Transformation Grant program is focused on providing qualified brick-and-mortar small businesses with a digital assessment, online training and a \$2,500 grant to implement their digital transformation plan.

Reach out to Markham's Digital Service Squad through the Markham Small Business Centre to learn more.

DIGITAL
MAIN ST.



Vital Resources

ventureLAB

ventureLAB is a leading global founder community for hardware technology and enterprise software companies in Canada. The organization is led by seasoned entrepreneurs and business leaders with decades of industry experience in building IP-rich start-ups, scale-ups, and global multinationals to help businesses scale.

Learn more: venturelab.ca



Incubators and Accelerators



YSpace Markham

YSpace is York University's premier entrepreneurship hub creating positive change by fostering a community of innovators, entrepreneurs, and changemakers. YSpace is home to 15 different entrepreneurial programs supporting entrepreneurs from ideation to scale mode including ELLA, our new national and Ontario's first accelerator focused on supporting women-led product and service-based businesses and the Black Entrepreneurship Alliance program, in partnership with the Black Creek Community Health Centre, offering a full spectrum of support to Black Entrepreneurs and young professionals.

Learn more: yspace.yorku.ca

Seneca HELIX

HELIX is Seneca's innovation and entrepreneurship incubator, invites students and members of the community, to explore and develop their entrepreneurial mindset. HELIX provides the essential tools and supports needed to design and launch a scalable startup, or to innovate from within an existing organization as an intrapreneur. Since its launch in 2017, HELIX has supported the acceleration of over 650 new ventures and engaged over 30,000 individuals in innovation and entrepreneurial workshops and events.

Learn more: senecacollege.ca/innovation/helix.html





Contacts



Contacts

City Council

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Chair of Culture and Economic Development Committee
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Amanda Yeung Collucci, Ward 6 Councillor
Vice-Chair of Culture and Economic Development Committee
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Economic Growth, Culture and Entrepreneurship Department

Economic Development

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Tiffany Mak, Manager, OVIN Demonstration Zone
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Culture

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SHill@markham.ca | 905.415.7545

Andrea Carpenter, Manager, Markham Museum
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Niamh O'Laoghaire, Manager, Varley Art Gallery
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Special Events

Renee Zhang, Supervisor, Community and Corporate Events
RZhang@markham.ca | 905.477.7000 x 2089



2023 FINANCIAL REPORT CARD

City of Markham plans, manages, deploys, and protects taxpayer funds according to its needs for growth, fiscal responsibility, and value creation.














To withstand the increased financial pressure on services and programs, we rely on the pillars of our Financial Strategy to ensure Markham remains financially sustainable, maximizes value for money, and mitigates risks that may impact our taxpayers.

By taking a measured approach, we ensure the responsible stewardship of money and resources, which is one of the City of Markham’s key strategic goals.

2023 GTA Tax Rate Ranking



Lowest 19-year average tax rate increase in the GTA inclusive of 2023

	2022	2023	Goal	Status
Planning For The Future				
 Total Reserves and Reserve Funds excl. Land Acquisition Reserve (as a % of Operating Expenses)	116.4%	124.8%	>20%	
Adequacy of Lifecycle Reserve funding strategy to sustain future rehab/replace needs	25yrs	25yrs	25yrs	
Efficient Use Of Money				
 General Portfolio Investment Rate of Return	4.30%	6.21%	>Inflation	
Net Financial Assets (as a % of annual revenue)	77.6%	66.1%	>-50%	
Debt Servicing (as a % of total operating revenue)	0.16%	0.10%	<5%	
Net Cost per Household to Operate Municipality	\$1,477	\$1661	Within the Lowest 25% of GTA Municipalities	
Ensuring Growth Pays For Growth				
 Tax Rate increase	1.95%	2.99%	<3%	
Non-Residential Property taxes (as a % of total property taxes levied)	16.34%	16.1%	>20%	
Safeguarding Of Money				
 Total Taxes Receivable less Uncollectible allowance (as a % of total taxes levied)	4.4%	5.3%	<10%	
Liquidity: total cash and cash equivalents (as a % of Current Liabilities)	97.1%	133.4%	>5%	



NEW DWELLING UNITS AND CONSTRUCTION VALUES (RESIDENTIAL & NON-RESIDENTIAL)

Number of New Dwelling Units Issued in Year Ending December 31, 2023

Single Dwellings	131
Double Dwellings	20
Row Dwellings	197
Apartments	1,508
Accessory Dwellings	124
Total	1,980

Construction Value of Permits Issue in Year Ending December 31, 2023

(in \$000's)

Residential	\$ 1,354,327,278
Commercial	\$ 219,944,298
Other	\$ 122,144,307
Total	\$ 1,696,415,883



STRATEGIC PLAN AND INITIATIVES

Building Markham's Future Together 2020 - 2023 Strategic Plan

All public and private sector organizations use strategic plans as blueprints for priority actions to guide decision makers to achieve the desired outcomes identified by their stakeholders.

In 2007, Mayor Frank Scarpitti's first Council term, Council and Senior Staff developed Building Markham's Future Together Strategic Plan (BMFT). BMFT is the blueprint which informs Council decisions and departmental business plans to assure the future success of the City. At the start of each new Council term, municipal Councils and Staff revisit the strategic plan to confirm City goals and objectives, and identify key priorities for the term.

The Plan has been reviewed at the beginning of each new term of Council, and a major update was undertaken in 2015. The Plan has served the City well to guide both strategic initiatives and service priorities. The next edition of Building Markham's Future Together is scheduled to be launched in Spring 2024 with an expiry date of 2026.

Plan Development

In April, May, July, September, and November 2019 Markham Council and Senior Staff participated in a number of training and education workshops, working together to refresh and re-focus the priorities of the City's Strategic Plan.

The sessions provided Council with an opportunity to discuss and refine the Goals and Goal Statements, Strategic Objectives, Key Actions and Initiatives, and identify measure of success for each Goal.

On September 16, 2019, General Committee received the consolidated summary of the training and education sessions work and endorsed the proposed approach to engage the community and obtain feedback on the refreshed strategic plan.

Public Engagement Program – Going to Where the People Are

The September 16th General Committee decision included a direction to Staff to provide engagement opportunities across the City commencing with a kick-off event on September 23rd and concluding the engagement on November 1st. The Program's goal was to solicit feedback from a broad cross-section of residents, businesses and other stakeholders/ interested parties. The community engagement program was developed to inform, educate and provide opportunities for input on Building Markham's Future Together 2020 – 2023 Strategic Plan.

Public feedback was obtained through a leading community engagement platform (Bang the Table) used by many municipalities and government agencies across Canada and the United States. The City launched Your Voice Markham (YVM) in March 2019 and at the commencement of the BMFT engagement, the City had more than 900 subscribers



and 9,300 visitors to the platform. At the conclusion of the engagement, these numbers had risen to 1,838 and 20,500 respectively. The platform, which provides a translation option asked visitors to prioritize key actions that will guide the work of the City from 2020 – 2023.

A robust communications plan was developed to drive all interested parties to Your Voice Markham. The aim of the communications plan was to expand awareness of the Strategic Plan across all our diverse communities. The communications plan included: detailed content on the City's website; email blasts to all recreation and culture program registrants, community/business organizations and library patrons; paid and organic social media; print and online ads, including Chinese and Tamil translations in community newspapers; City electronic information boards and marquees across all facilities and on one Metrolinx digital billboard on Highway 407; and shareable content for use by Council and Staff in newsletters and on social media.

A contest was also used to encourage visitors to sign up for the Your Voice Markham platform, and to complete the survey. The intent was to increase the number of subscribers to Your Voice Markham in order to expand our reach for future engagement initiatives, and to update survey participants with the BMFT consultation results.

Long-term View and Resident Priorities

More than 1,800 residents, business owners and other stakeholders responded to the survey which confirmed that the refreshed Goals, Goal Statements, Objectives and Key Actions identified are consistent with what residents, business owners and other stakeholders believe is important for the City over the next four years.

Findings from the BMFT survey showed that neighbourhood partnership strategy, advocating for rapid transit and leveraging new technologies were key priorities.

Metrics have been identified for the four BMFT Goal Areas and will be reported out annually to show achievements and progress towards each Goal.



Below is a list of the City of Markham's major accomplishments from 2023:

Goal 1: Exceptional Services by Exceptional People:

- Updated the AI-enabled Virtual Assistant 2.0, providing users with 24/7 access to an even wider range of topics, anywhere, anywhere and on any device.
- Multi-commission process to obtain World Council on City Data (WCCD) platinum certification for fourth consecutive year.
- Worked collaboratively with Eabametoong staff and consultants to prepare and submit a federal grant application.
- Continued membership and recognition by Excellence Canada. Markham named top municipal employer for third consecutive year by Forbes.
- Planned, facilitated and supported 2022 Inaugural Meeting of Council. Provided council orientation and media training in early 2023.
- CAO's Office worked alongside various commissions to develop and execute 7 departmental customer satisfaction surveys.
- Legal reviewed and provided advice on the newly implemented *Municipal Act*, 2001 "Strong Mayor" powers; including a comprehensive presentation to Council and advising staff on the scope of effect of new mayoral powers.
- Implemented a new People Services Department Structure to provide more strategic support and input to the various Commissions and to support the implementation of Building Markham's Future Together (BMFT).
- Completed the HR and Payroll process review. Reviewing and implementing recommendations to minimize manual work, and maximize use of system and best practices.
- Supported corporate training on 365 Teams rollout in partnership with Information Technology Services (ITS).
- Enhanced our proactive recruitment strategy by creating a revamped Employer Branding poster in partnership with Corporate Communications.
- Repaired and replaced over 1,400 non-functioning water meters, in collaboration with Alectra Utilities and the Neptune Technology Group, to reduce the amount of estimated water billings.
- Developed a design drawing review manual related to water, wastewater design drawing review. Trained Development engineer on the manual.
- Installed new makerspaces to advance digital literacy at Markham Village and Cornell branches, introducing new technologies and services including sound recording.
- Participated in a post-election technology study with Brock University and the Digital Governance Standards Institute to assess business risk posture and contribute to the development of national standards and guidelines.
- Prepared submission to the Government of Ontario for amendments to Ontario's municipal election law supported by customer and collaborator feedback.
- Facilitated, planned and supported total of 98 Council & Standing Committee meetings {comprised of 27 Development Services Committee (DSC), 19 DSC Public, 27 General Council (GC) & 25 Council} and 77 Advisory & Board



Committee (ABC) Meetings including agenda production, minute preparation and follow-up.

- Completed Mitel phone system enhancements including recording on demand access, Ignite web interface with viewing dashboard available.
- Celebrated 20th year anniversary of the City's Contact Centre.
- Created an Infill Investigative Team to address Infill constructions proactively in providing service excellence and identify synergies & opportunities for efficiency.
- Assigned a dedicated team to seasonal sign enforcement – to enhance our commitment to keep Markham beautiful and to assist with various education and outreach efforts
-

Goal 2: Engaged, Diverse, Thriving and Vibrant City

- Launched *MarkhamNow*, a dedicated page on Portal where residents and the community can find information about City news, events and Council meetings.
- Refreshed the Diversity Action Plan and established a new Elimination of Anti-Black Racism Plan to align seamlessly with the City's existing strategic initiatives.
- Inaugural Mayor's Black Youth Liaison (MBYL) event and revitalized the MBYL program for the 2023-2024 cohort, crafting new Terms of Reference and established as an official City Committee.
- Created and launched an internship program with the Mentoring Initiative for Indigenous & Planners of Colour (MIPOC) to enhance inclusion and reduce participation barriers for individuals from racialized communities, aspiring to gain experience in the field of planning.
- Continued ongoing commitment to towards Truth and Reconciliation Calls to Action and created opportunities for additional staff training.
- Commemorated the third annual Truth and Reconciliation Day, in partnership with Flato Markham Theatre with a flag raising, world premiere of *Walking Through Fire*, a collaboration with numerous indigenous musicians from across Canada.
- Developed Markham Public Library's (MPL) Inclusion, Diversity, Equity and Accessibility Plan. Revised MPL's multi-year Accessibility Plan. Developed a new strategy to support neurodiversity, mental health and cognitive health for customers of all ages through library digital services, collections and community education.
- Issued 8,127 Youth Cards in 2023, providing fine-free, equitable access to library content bringing total Youth Cards issued since launch to 17,632. Issued over 3,520 eCards, providing "anywhere" access to the Library's online content and resources bringing total eCards issued since launch to 8,865, resulting in 1,183,177 e-items borrowed in 2023.
- Library branches were visited by over 2,108,066 constituents in 2023.



- Launched a renewed Black Heritage collection to enrich and strengthen the community through awareness of the heritage and literature of Black Canadians.
- Amplified the Markham Wellness Strategy for staff and the community through the development of a library wellness strategy, including inclusive access to library wellness content and programs. To be implemented in 2024.
- Developed Markham's digital skills and digital literacy through programs and camps that focus on Science, Technology, Engineering, Arts, and Mathematics (STEAM), coding and robotics (program attendance: 1,174).
- The Markham Pan Am Centre hosted 95 events over 48 weeks and welcomed 500,000 athletes and spectators to numerous international, national and provincial events. including: Artistic Swimming World Cup, Yonex Cup International Badminton (26 Countries), International Dancesport Grand Prix, National Volleyball Showcase U17, Canadian Championship in Rhythmic Gymnastics, Wushu Canada National Championship, Canadian National Kendo Championship, Ontario Cadet Juvenile Provincials (Wrestling), Ontario Jiu Jitsu Association Provincial Tournament and 2 training camps for Special Olympics Canada.
- Fitness Memberships at 3602 (25% year over year increase), with 3-for-2 memberships exceeding 180% of the target. Offered group fitness at 4 Satellite locations to support local needs in areas that do not have a fitness centre.
- Park and Play program conducted 16 visits to parks and camp locations across the City of Markham during the summer months. In 2023, the program received over 750 attendees and distributed 1000+ Recreation Activity passes.
- Participated, planned and supported Ministry staff in the execution of Citizenship Ceremony on July 1, 2023 in Council Chambers.
- Completed 5 new parks totalling approximately 13 acres of new public parkland.
- Replaced or refurbished 7 playgrounds, 17 playground safety surfaces, 6 shade structures and 4 backstop/outfield fences in existing parks to ensure public safety and optimal value of the assets within our existing parks.
- The Digital Main Street team supported 1,438 small businesses with hands-on digital transformation support, while helping 371 of those businesses qualify for grants totalling \$1,124,300 to fund their digital transformation initiatives.
- Secured \$1.25M from the Province of Ontario and \$1.7M from Rogers to launch the Markham Centre Automobility Demonstration Zone.
- The Celebrate Markham 2023-2024 Annual Program awarded \$276,000 to 58 applicants.
- Supported and delivered 201 community events in the city, including City-delivered events such as Canada Day, Applefest, Scaryfest, and Jazzilicious.
- Programs and exhibits at the Markham Museum, Flato Markham Theatre and Varley Art Gallery served over 197,828 City residents and visitors



Goal 3: Safe, Sustainable and Complete Community

- Environmental Services and Operations worked together to raise the performance of utility locates completion to a consistent 99-100% level of compliance.
- Continued Flood Control Remediation program in West Thornhill by completing Phase 4B construction by Q4, 2024. Projected completion of Markham Village Flood Control Remediation Phase 1, Don Mills Channel SWM Pond and Culverts #1 & #2 Designs by Q4, 2025.
- Obtained 100% compliance with annual Ministry of Environment, Conservation and Parks (MECP) inspection.
- Initiated the development of a low-carbon fleet vehicle strategy to achieve significant Greenhouse Gas (GHG) emissions reductions for City-owned fleet vehicles.
- Ontario Public Works Association recognized the City of Markham, in partnership with Visual Defence Inc., with Project of the Year award (Technical Innovation).
- Playground retrofits of safety surfacing, access ramps, curbs and pathways were completed to provide access for all, in compliance with the Accessibility for Ontarians with Disabilities Act (AODA) guidelines for public spaces.
- Planted over 11,000 trees and shrubs to create 5.0 hectares of forested area as part of Markham's Trees for Tomorrow program to create new woodlots, provide new habitat and move closer to our 30% canopy goal.
- Earned 4 awards and recognition for leadership in fighting climate change, and improving energy-efficiency and operational excellence.
 - FCM-ICLEI Canada Partners for Climate Protection program (PCP) - Milestone 4 (Implementing a local climate action plan)
 - FCM-ICLEI Canada Partners for Climate Protection program (PCP) - Milestone 5 (Monitored and Reporting results of climate action plan implementation)
 - Climate Challenge Network - Excellence in Building Operations for 2022
 - FCM Sustainable Communities Award: Actionable Roadmap to Net Zero Ice Rinks. Earned in conjunction with consultants, private industry leaders, and other 7 municipalities in the GTA, developed a replicable and detailed retrofit framework for ice rinks to achieve net-zero
- Launched pilot projects to study, develop, and test innovative low-carbon solutions through four (4) Near Net-Zero "Proof of Concept" retrofit projects.
- Secured external funding and executed agreements with Infrastructure Canada's Green & Inclusive Community Buildings (GICB) program and Federation of Canadian Municipalities' (FCM) Green Municipal Fund (GMF) program for four pilot projects to achieve deep energy and GHG reductions.
- Co-ordinated and prepared a response to a request from the Province for the City to commit to facilitating the construction of 44,000 new residential units over 10 years to support the provincial target of 1.5 million homes.



- Led the co-ordination and preparation of staff reports and letters to provide City of Markham comments on new provincial legislation:
 - Bill 97 (*Helping Homebuyers, Protecting Tenants Act, 2023*)
 - Proposed Provincial Planning Statement
 - Bill 134 (*Affordable Homes and Good Jobs Act, 2023*)
 - Bill 150 (*Planning Statute Law Amendment Act, 2023*)
 - Affordable Housing Taskforce Recommendation Response
- Prepared a staff report and recommendation in response to a plan prepared by York Region to transition new planning responsibilities to the City of Markham in response to legislation in *Bill 23 (More Homes, Built Faster Act)*
- Prepared and submitted an application to the newly announced HAF program, designed to accelerate and increase the supply of housing. The application requested \$57.1 million in funding to support the delivery of 1,900 residential units across 7 projects.
- Obtained contributions from the Federal Active Transportation Fund for seven projects in the Council-approved 5-Year Active Transportation Capital Plan.
- The 2023 Markham Cycling Day event hosted over 1,000 participants.
- York Region completed the feasibility study of the South York Greenway and prioritized the detailed design of three Markham segments in preparation for their implementation when construction funding is secured.
- The High Frequency Rail (HFR) Station Strategic Business Case was completed and endorsed by Council.
- Completed the 90% design milestone of a 3.0m-wide paved multi-use trail located south of the Rouge River.
- Construction of concrete Multi Use Pathway (MUP) and associated streetlights has been completed at the following locations:
 - Esna Park Dr – Rodick Road to Woodbine Avenue
 - John St – Woodbine Avenue to Leslie Rd, including modifications to Highway 404 bridge to accommodate the MUP
- Received Council endorsement of revised Sidewalk Network Completion Program in 2023. The design for seven (7) locations (4.8km) has been completed and is scheduled for construction in 2024.
- The construction of the erosion restoration projects at Rouge River northwest of Highway 7 and Rodick Road and Berczy Creek were completed in 2023.
- Overhauled Business Continuity Plan (BCP) and participated in mock BCP exercise. Provided department wide training on the contents of the BCP.
- Conducted 37,223 inspections within 48 hours of the request, including 847 building investigations in response to citizen-initiated complaints.



Goal 4: Stewardship of Money and Resources:

- This was a year of growth for the City's sponsorship and advertising portfolio, seeing an increase of 33% and 36% for the City's sponsorship and advertising portfolio respectively, compared to 2022.
- Six new digital bridge/overpass signs were completed in 2023 allowing City messaging to be communicated across the community.
- Negotiated the acquisition or disposition of the key properties to advance City strategic priorities:
 - 5836 16th Avenue (Heritage Estates)
 - 7750 Bayview Avenue (Shouldice Hospital)
 - RougeSide Promenade lands to facilitate the expansion of Markham District Energy Inc. (MDEI) infrastructure in Markham Centre
 - 20+ conveyances to support the Cornell development and mobility hub
- A new online payment and registration system for bulk water sales has been developed and implemented with excellent feedback received from customers.
- As a Canadian leader in adopting Radio Frequency Identification (RFID) based self-service technologies, Markham Library is supported by ITS in implementing ongoing lifecycle replacement of equipment to make the user experience more convenient, and to enhance internal efficiency savings. In 2023, 79.93% of items were borrowed through self-service, and 80.74% of returned materials were checked in through self-service.
- Cost analysis of parks maintenance activities related to amenities in new parks to provide right sized funding to ensure parks are maintained as built.
- The complex negotiation process for new Municipal Access Agreement terms and the new Municipal Consent permit fees was successfully completed and executed by with all eight telecommunication companies in 2023.
- Completed the digitization of Road Occupancy Permit (ROP) Applications, significantly improving the ROP review, process timeline, and efficiency.
- Operationalized by-law amendments and process efficiencies resulting in a ~\$400,000 (or 72% reduction in program costs and 100% of program benefits to Markham residents and property holders. \$138,661.20 issued in rebate cheques.
- Completed \$5M in retrofits for the government funded Indigenous Culture and Intellectual Property (ICIP) full touchless health and safety and accessibility enhancements at the City's 60 largest facilities.
- Continued Implementation of new corporate application to track the City's asset inventory, including work orders and preventive maintenance workflows.
- Completed move of all Data Centre Network Devices from 10Gig to 25/40/100 Gig Network hardware to significantly enhance response.
- Completed Tier One firewall replacement, which includes many enhancements to ensure redundancy and load balance, advanced threat protection for inbound and



outbound Internet traffic, better throughput, and support for larger Internet traffic volumes.

- Procurement achieved \$480k in negotiated savings on projects prior to contract award and \$281K in negotiated cost avoidance.
- Initiated and completed a discovery of available options related to identifying a new water billing solution and/or service provider which can be implemented by the Alectra service exit date of December 31, 2024.
- Completed several projects through the Provincial Streamline Development Approval Fund that will help streamline the development process and modernize digital platforms that support development processes, which included:
 - Upgraded to ePLAN v. 9.2 development review and commenting software
 - Developed a mobile inspection app for building permit inspections
 - Acquired 3D modelling software and professional services to build modelling of Markham Centre and Markham Road Mount Joy secondary plan areas to assist with staff recommendations for development applications
 - Developed MappiT for the public to view development application details online.
- Implemented mobile inspection APP to accommodate a complete paperless inspection process for building standards. Provided infield access to the department's permitting system.
- Created new internal and external facing user guides and instructional videos optimizing new features provided in new ePlan version 9.2.

The Executive Summary outlines the four 2020- 2023 Council approved Strategic Goals which the City of Markham will use as building blocks in setting its Strategic Objectives and governing Action Plans. These Strategic Objectives and Action Plans will drive Markham's Business Plans which forms the basis for the budget process.



Details of the 2020-2023 Strategic Goals, associated Strategic Objectives and corresponding Action Plans are laid out in the following four pages:

STRATEGIC PLAN SUMMARY

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

2020-2023 Strategic

2020-2023 Strategic Actions

<p>1.1. Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuous improvement of our services.</p>	<p>1.1.1. Implement effective mechanisms for ongoing stakeholder feedback and engagement (i.e., regular customer surveys, focus groups)</p> <p>1.1.2. Leverage technology for direct two-way communication to effectively gather feedback on services and push information out to stakeholders</p> <p>1.1.3. Develop a corporate-wide language translation policy to ensure consistency in translation services across the Corporation</p>
<p>1.2. Leverage leading technologies to enable city building and evolution / transformation of our services.</p>	<p>1.2.1 Implement new technology to enhance business operations (CRM, EAM, Program Registration, Facility Booking systems, and staff scheduling software)</p> <p>1.2.2 Streamline the development process</p> <p>1.2.3 Advance Digital Markham / “Frictionless City”</p> <ul style="list-style-type: none"> • Pilot test digital city technology in “living labs” • Expand digital access and literacy programs • Continue to embrace innovation and relevant technologies in delivery of service • Leverage “Smart City” technologies to enhance and extend infrastructure lifecycle and improve efficiencies <p>1.2.4 Implement cyber security program to safeguard City technology infrastructure</p>
<p>1.3. Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.</p>	<p>1.3.1 Empower employees to continue to take risks and pursue innovation</p> <ul style="list-style-type: none"> • Reduce barriers / bureaucracy • Clarify roles, accountabilities (including for Centres of Expertise) and authorities <p>1.3.2 Continue to implement the People Plan (attraction, retention, succession planning, formalized knowledge transfer, mentoring, learning and secondment opportunities)</p> <p>1.3.3 Provide staff access to technologies to improve service delivery</p> <p>1.3.4 Continue to invest in staff training</p>
<p>Metrics:</p> <ul style="list-style-type: none"> • Overall satisfaction with the delivery of all the services provided within the City of Markham – residents, businesses and other stakeholders (every 2 years) • Percentage (%) of transactional services that are provided and received on-line • Overall customer satisfaction (Internal and External Services) from Department Surveys completed this year (annual) • Employee satisfaction with the Organization from Current Staff Satisfaction Survey 	



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statements: *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past.*

We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

2020-2023 Strategic 2020-2023 Strategic Actions

<p>2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.</p>	<p>2.1.1 Implement neighbourhood partnership strategy</p> <ul style="list-style-type: none"> • Customized to the community; neighbourhood action plans • “Good neighbour” handbook <p>2.1.2 Expand community hub concept (currently at Aaniin CC) across the City</p> <p>2.1.3 “Discover Markham” celebrate Markham’s past, diverse communities and events</p> <p>2.1.4 Create special events strategy including standardizing requirements and streamline processes</p> <p>2.1.5 Plan for a major civic square with cultural amenities</p>
<p>2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.</p>	<p>2.2.1 Implement Public Arts Master Plan</p> <p>2.2.2 Continue to implement the Public Realm strategy across all parts of the City</p> <p>2.2.3 Enhance the Volunteer program and opportunities across the City</p> <p>2.2.4 Update the Diversity & Inclusion action plan</p> <p>2.2.5 Evaluate the advancement of arts and culture opportunities for Markham</p>
<p>2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.</p>	<p>2.3.1 Strengthen the City’s brand strategy with a strong value proposition</p> <p>2.3.2 Develop, adopt and implement the Economic Development Strategy</p> <ul style="list-style-type: none"> • Targeted sector attraction and expansion • Business expansion and retention • Entrepreneurship and training • Innovation and start-ups <p>2.3.3 Investigate the creation of a development corporation to manage development and infrastructure in targeted growth areas</p> <p>2.3.4 Launch Destination Markham</p>

Metrics:

- Overall quality of life in Markham (every 2 years)
- # of visits to our municipal arts, recreation, library, sporting venues
- Gross square footage (sq. ft.) of office space constructed in Centres and Corridors (annual)



GOAL 3 – Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

2020-2023 Strategic Objectives

2020-2023 Strategic Actions

<p>3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.</p>	<p>3.1.1 Advocate for higher order transit including Yonge Subway 3.1.2 Pursue the integration of transit-oriented design in development 3.1.3 Provide incentives for growth within areas where appropriate infrastructure already in place 3.1.4 Optimize local and regional roads plan • Includes maximizing capacity at peak periods (e.g. leveraging technology and intersection design) 3.1.5 Implement Active Transportation Master Plan and first and last mile solutions (biking, walking, transit) 3.1.6 Expand road safety program</p>
<p>3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.</p>	<p>3.2.1 Finalize and implement affordable housing strategy • Multi-generational, including purpose built secondary suites • Rental housing 3.2.2 Develop policy / approval process to ensure net zero-ready sustainable development in support of the Municipal Energy Plan 3.2.3 Prepare an employment strategy for appropriate major transit station areas and promote locally, regionally and provincially significant employment zones (along 400 series highways) 3.2.4 Implement Integrated Leisure Master Plan for the City of Markham’s parks, recreation, culture and libraries 3.2.5 Establish a City-wide parking strategy</p>
<p>3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.</p>	<p>3.3.1 Develop a Citywide system to communicate directly to residents during emergency (alert system) 3.3.2 Continue to implement the Flood Control Program 3.3.3 Continue to implement strategies to address impacts of extreme weather • Emergency preparedness • Proactive infrastructure protection</p>
<p>3.4 Protect and enhance our natural environment and built form.</p>	<p>3.4.1 Develop a wildlife and biodiversity strategy 3.4.2 Increase our tree canopy to mitigate climate change 3.4.3 Expand the use of renewable energy sources in communities and promote retrofits to existing buildings and homes in order to achieve our Net Zero plan 3.4.4 Update waste diversion plan (Best-of-the-Best Strategy Phase 2) 3.4.5 Create the Markham Centre Rouge River trail system 3.4.6 Develop an urban parks strategy to support the Official Plan’s intensification strategy 3.4.7 Pursue partnership opportunities for programming in the Rouge National Urban Park</p>

Metrics:

- Maintain or Increase % of residents that rate Markham as a safe place to live (every 2 years)
- % of trips by mode of transportation for morning peak period to and from Markham – transit, auto, walk and cycle, other (every 5 years)
- Waste Diversion Rate (curbside and depots) (annual)
- Amount and % of new affordable rental and ownership housing for single-detached, semi-detached, town house, and apartment by bedroom type (annual)
- % reduction of Citywide GHG emissions (goal net zero by 2050) (2-4 years)



GOAL 4 - Stewardship of Money and Resources

Goal Statements: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management, and policy development to mitigate risks while enabling efficient and effective service delivery.*

2020-2023 Strategic Objectives

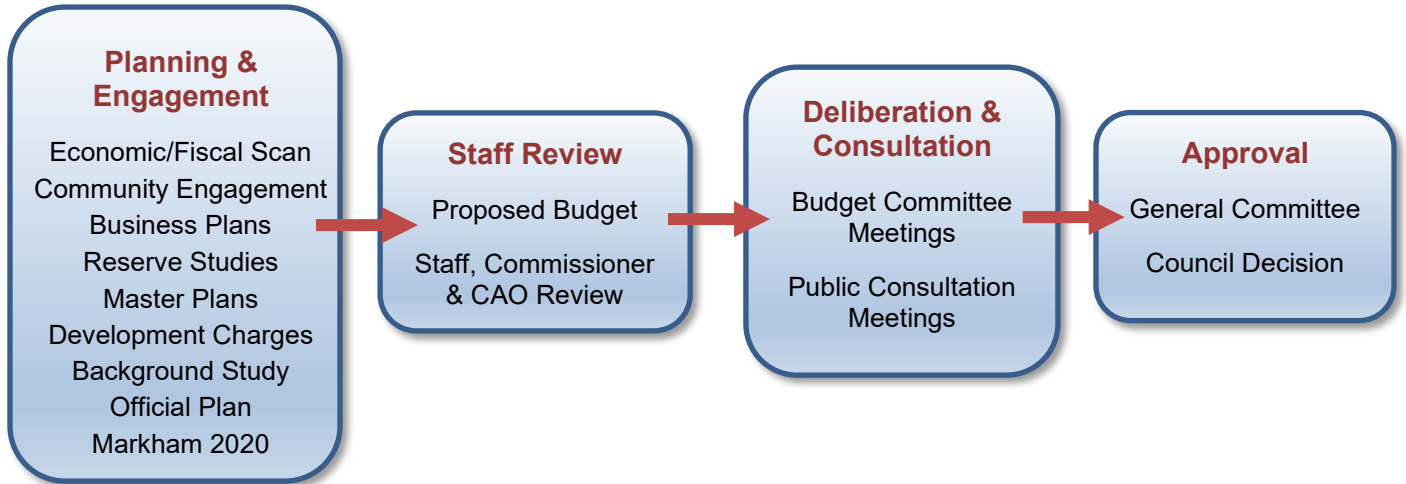
2020-2023 Strategic Actions

<p>4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.</p>	<p>4.1.1 Funding strategy:</p> <ul style="list-style-type: none"> Align capital / capacity planning to BMFT, and maintain readiness to respond to legislative or other business environment changes Identify strategy to fund resource requirements over the longer term for growth and strategic initiatives <p>4.1.2 Revenue strategy:</p> <ul style="list-style-type: none"> Advocate to other levels of government for enhanced revenue tools Consider alternate sources of revenue
<p>4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.</p>	<p>4.2.1 Establish process for evaluating public and private sector partnerships and business opportunities</p> <p>4.2.2 Advance detailed service planning for continuous improvement</p> <p>4.2.3 Continue to implement Asset Management Plan</p> <p>4.2.4 Develop a comprehensive risk management framework</p> <p>4.2.5 Leverage “smart city” technologies to enhance and extend infrastructure lifecycle and improve efficiencies</p>
<p>4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.</p>	<p>4.3.1 Establish public reporting aligned to BMFT, including key metrics</p> <p>4.3.2 Develop and implement a plan to communicate and make key City policies available on City website</p>
<p>Metrics:</p> <ul style="list-style-type: none"> Percentage (%) of residents rating overall programs and services received as Very Good/Fairly Good value for tax dollar paid (every 2 years) Adequacy of Lifecycle Reserve Funding Strategy to sustain future rehabilitation/Replacement needs (annual) Net City of Markham Operating Cost per Household (annual) Non-Residential Property taxes (as a % of total property taxes levied) 	

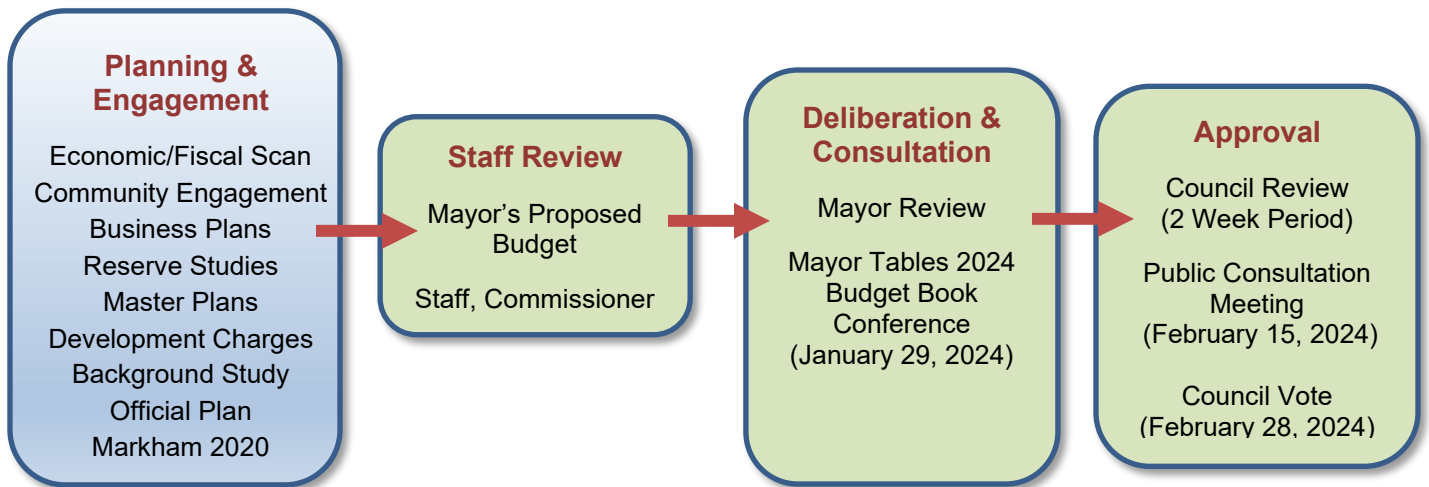


2024 BUDGETING PROCESS

Typical Budgeting Process – 2023 & Prior Years



2024 Budgeting Process – Impact of Strong Mayor Powers





2024 BUDGETING PROCESS DETAILED LEVEL

Timeline¹

Month	Business Plan (Managed by: Strategy Managers)	Budget (Managed by: Financial Services)
May-23	<ul style="list-style-type: none"> Executive Leadership Team (ELT) authorized launch of annual preparation of Department Business Plans Strategy Manager from each Commission communicated business plan process to Directors in their Commission 	
Jun-23		<ul style="list-style-type: none"> Capital Budget database open for input of capital project requests
Jul-23		<ul style="list-style-type: none"> Director review of Capital Budget reports with Commissioner including Commissioner sign-off
Aug-23	<ul style="list-style-type: none"> Director completed Departmental Business Plan 	<ul style="list-style-type: none"> CAO review of Capital Budget requests and follow-up
Sep-23		
Oct-23		<ul style="list-style-type: none"> CAO further review of Capital Budget
Nov-23		
Dec-23		<ul style="list-style-type: none"> CAO review of Operating budgets
Jan-24	<ul style="list-style-type: none"> CAO or Commissioner review and approve Departmental Business Plan in their Commission 	<ul style="list-style-type: none"> Special Council Meeting #1: January 29, 2024 <ul style="list-style-type: none"> Mayor tables 2024 Budget Book & Schedules Mayor holds press conference Council review period of 2024 Budget begins
Feb-24	<ul style="list-style-type: none"> All approved Departmental Business Plans due to Strategy Manager 	<ul style="list-style-type: none"> Special Council Meeting #2: February 15, 2024 <ul style="list-style-type: none"> Public consultation meeting to address questions from public on 2024 Budget Opportunity for Council to raise amendments for Mayor to review/consider Special Council Meeting #3: February 28, 2024 <ul style="list-style-type: none"> Opportunity for Council to vote on amendments (if any) to the Budget Council vote on 2024 Budget – Capital & Operating
Mar-24		<ul style="list-style-type: none"> Capital Budget database – Capital Projects are assigned numbers and GL codes, and all 2024 Capital Projects are opened in the system
Apr-24		



2024 BUDGET OVERVIEW

Budget Framework

The Building Markham's Future Together Strategic Plan is the foundation for the City's annual budget process. The strategic objectives and associated action plans listed under Markham's Strategic Plan are incorporated and considered during the development of every Budget the City produces. For 2024, Council's strategic priorities address the following initiatives:

- 1) Exception Services by Exceptional People
- 2) Engaged, Diverse, Thriving & Vibrant City
- 3) Safe, Sustainable and Complete Community
- 4) Stewardship of Money and Resources

The corporate goals combined with Council's strategic priorities lay the foundation to determine Markham's Business Plans (BP) for each department to ensure alignment to Council and the City's corporate goals. Combined, the Business Plans form the basis for the budget process, while the City's Budget provides a framework to put the BP into action.

Overview: *Strong Mayors, Building Homes Act, 2022*

On November 23, 2022, the Province of Ontario enacted the *Strong Mayors, Building Homes Act, 2022*, which empowers heads of council the power to set budgets, veto bylaws, and pass bylaws with just one-third of their council's support, only if these bylaws deal with provincial priorities outlined in O. Reg. 580/22, including the province's goal to build 1.5 million homes by 2031.

As of June 16, 2023, the *Strong Mayors Act* was expanded to the Mayors of twenty-six Ontario municipalities, including the City of Markham. Under these new powers, the Mayor of Markham made changes to the standardized budget process for the 2024 fiscal year. Specifically, the new process did not require consultations with the formal Budget Committee, as was the case in prior years. Consultations with Councillors and the public occurred in adherence with a revised timeline.

The *Strong Mayors Act* set out a framework within a fifty-five-day window after tabling of the Mayor's Budget. Tabling of the budget was required on or before February 1st of the current year. Once tabled, the first thirty days of this period were allocated for review and proposal of amendments to the tabled budget by Members of Council. This was followed by a ten-day period for the Head of Council to consider and potentially veto any of the proposed amendments. Following the veto period, the final fifteen days were for Council to vote on any overrides to the Head of Council's veto through a majority (if necessary). If no amendments are raised during the first thirty-day period, the budget is deemed adopted by Council.



Markham's 2024 Budget Process Under the Strong Mayors Act

In 2023, each Business Unit developed a Business Plan that served as a single reference for identifying its 2024 proposed objectives in alignment to the corporate goals and Council priorities.

The Corporate Business Planning process establishes and reinforces the relationship between corporate goals and objectives with operational plans and resources. The City of Markham Business Plan identifies the “Stewardship of Money and Resources” as a key corporate goal with the accompanying goal statement:

“We demonstrate exceptional leadership using sound, transparent and responsible fiscal and resource management, and policy development to mitigate risks while enabling efficient and effective service delivery.”

Fiscally prudent policies combined with a rigorous budgetary process allow the City to deliver services efficiently and effectively to the community, while mitigating the need for significant tax rate increases.

The 2024 Budget process was initiated with a fiscal scan that identified economic pressures. Based on this and other considerations, a preliminary budget was developed. Early in the process, priorities were set, aligning the City’s corporate goals to departmental budget requests. These requests were submitted to senior staff for review and subsequently presented to the Commissioners, the CAO, and the Mayor. Although not required under the legislation, the Mayor held pre-consultation meetings with Members of Council to solicit feedback for consideration prior to the tabling of the budget.

Under the legislative framework, as a result of new authorities and responsibilities assigned to Heads of Council under the *Municipal Act*, the Mayor tabled the 2024 Budget Book and corresponding schedules on January 29, 2024. On this date, the Mayor officially presented Council with a fiscally responsible budget (formally printed as the 2024 Markham Budget Book) which included a property tax rate increase of 2.99% based on known information, factoring in a 2.29% provision for operating expenses and 0.7% in additional lifecycle investment. For the average home in Markham, this represented an increase of \$39.98 on the City portion the tax bill, the lowest average tax rate increase in the GTA over the past 19 years.

A press conference was held by the Mayor following the tabling of the 2024 Budget Book, wherein the public and media could request additional clarification and information on the 2024 Budget. Thirty days were allocated for Council to review and propose changes, with a public consultation meeting held on February 14, 2024. This meeting was an opportunity for the Mayor and Council to receive the public’s feedback on the 2024 Budget, and all budget meetings were open to the public in-person as well as via live video-streaming through Markham’s portal.

No revisions or amendments to the budget were proposed during the thirty-day window following the tabling of the budget. As a result, on February 28, 2024, during a Second Special Council Session, Council reviewed and adopted the proposed 2024 Budget of



Budget 2024: A Strong Markham

\$587.7M, and unanimously approved a 2.99 per cent property tax rate increase for the Primary Operating Budget, which is below the rate of inflation. Council also reviewed and adopted the Capital Budget, as well as the Planning & Design, Engineering, Building Standards, and Waterworks Operating Budgets. The City of Markham may amend its budget in-year on as needed basis based on Council review and adoption.

Fiscal Prudence

Markham has remained financially prudent through diligent adherence to the following policies:

- Minimize dependency on the use of one-time funding to balance the Operating Budget
- Prohibit the use of prior year surpluses to balance the Operating Budget
- Allocate available funding to the Life Cycle Reserve

Approved Budget

The total approved 2024 Budget is \$587.7M, broken down as follows:

Budget Component	(in \$ millions)
Operating*	\$278.5
Planning and Design	\$15.8
Engineering	\$11.7
Building Standards	\$12.4
Waterworks	\$151.0
Capital	\$118.3
Total	\$587.7

The 2024 Budget aligns with the Council approved strategic priorities which address social, economic and environmental considerations. The budget maintains, and in some cases, increases current service levels. It also continues to provide investment in Council-approved priority areas and in our lifecycle program, which ensures sufficient funds are available for the repair and replacement of City assets for the next 25 years.

* The 2024 Budget Book identified an Operating Budget of \$281.4M. Post budget tabling, an adjustment was made to reduce Markham Enterprises Corporation (MEC) dividend revenue of \$2.9M with offsetting reduction in Transfer to Capital Gains Reserve.



Budget 2024: A Strong Markham

2024 OPERATING BUDGET (\$'000s)

CITY OF MARKHAM - 2024 OPERATING BUDGET

(excl. Planning & Design, Engineering, Building Standards and Waterworks)

<u>Description</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>2024 Bud. vs. 2023 Bud.</u>	
			<u>\$ Incr./(Decr.)</u>	<u>% Change</u>
Revenues				
TAX LEVIES	\$178,968,670	\$181,352,963	\$2,384,293	1.3%
3% PROPERTY TAX RATE INCREASE		5,060,000	5,060,000	0.0%
PAYMENTS-IN-LIEU OF TAXES	1,329,007	1,329,007	0	0.0%
GRANTS AND SUBSIDIES	2,119,655	2,619,655	500,000	23.6%
LICENCES & PERMITS	2,304,910	2,357,507	52,597	2.3%
INTEREST & PENALTIES	4,776,428	5,301,428	525,000	11.0%
INCOME FROM INVESTMENTS	33,192,620	33,338,106	145,486	0.4%
FINES	3,505,969	3,650,340	144,371	4.1%
USER FEES & SERVICE CHARGES	22,671,104	24,010,339	1,339,235	5.9%
RENTALS	12,156,461	12,829,587	673,126	5.5%
SALES	635,481	560,854	(74,627)	-11.7%
RECOVERIES & CONTRIBUTIONS	1,796,835	1,848,835	52,000	2.9%
OTHER INCOME	4,304,094	4,221,335	(82,759)	-1.9%
Total Revenues	\$267,761,234	\$278,479,956	\$10,718,722	4.0%
Expenses				
SALARIES & BENEFITS	\$151,555,494	\$158,824,902	\$7,269,408	4.8%
PRINTING & OFFICE SUPPLIES	494,217	\$503,017	8,800	1.8%
PURCHASES FOR RESALE	469,689	\$472,764	3,075	0.7%
OPERATING MATERIALS & SUPPLIES	2,984,550	\$3,088,330	103,780	3.5%
VEHICLE SUPPLIES	2,368,568	\$2,233,210	(135,358)	-5.7%
BOTANICAL SUPPLIES	317,382	\$336,500	19,118	6.0%
CONSTRUCTION MATERIALS	2,370,655	\$2,448,193	77,538	3.3%
UTILITIES	8,569,700	\$9,464,927	895,227	10.4%
COMMUNICATIONS	1,493,945	\$1,516,229	22,284	1.5%
TRAVEL EXPENSES	412,168	\$447,183	35,015	8.5%
TRAINING	868,592	\$840,058	(28,534)	-3.3%
CONTRACTS SERVICES AGREEMENTS	9,109,490	\$10,293,535	1,184,045	13.0%
MAINT. & REPAIR - TIME & MATERIAL	7,996,708	\$9,254,022	1,257,314	15.7%
RENTAL/LEASE	828,165	\$770,303	(57,862)	-7.0%
INSURANCE	3,269,019	\$3,519,019	250,000	7.6%
PROFESSIONAL SERVICES	3,110,493	\$3,087,366	(23,127)	-0.7%
LICENCES, PERMITS, FEES	958,162	\$1,029,230	71,068	7.4%
CREDIT CARD SERVICE CHARGES	402,343	\$410,832	8,489	2.1%
PROMOTION & ADVERTISING	1,355,799	\$1,307,887	(47,912)	-3.5%
KEY COMMUNICATION PROGRAMS	-	\$0	0	0.0%
CONTRACTED MUNICIPAL SERVICES	17,384,444	\$18,014,553	630,109	3.6%
OTHER PURCHASED SERVICES	1,427,541	\$1,433,653	6,112	0.4%
PROPERTY TAX ADJUSTMENTS	1,271,000	\$1,579,000	308,000	24.2%
OTHER EXPENDITURES	2,202,153	\$1,877,985	(324,168)	-14.7%
TRANSFERS TO OWN FUNDS	45,747,453	\$45,557,308	(190,145)	-0.4%
MISCELLANEOUS EXPENSES	793,504	\$169,950	(623,554)	-78.6%
Total Expenses	\$267,761,234	\$278,479,956	\$10,718,722	4.0%
Net Expenditures/(Revenues)	\$0	\$0	\$0	0.0%



RELATIONSHIP BETWEEN FUNCTIONAL UNITS AND FUNDS

Department / Type of Fund	Operating Fund	Capital Development Fund	Development Fee	Building Fee	Waterworks Stabilization and Capital Fund
Council and Administration	X				
Development Services (DS)					
<i>Building</i>				X	
<i>Economic Growth, Culture & Entrepreneurship</i>	X	X			
<i>Engineering (including Traffic Operations)</i>	X	X	X		
<i>Planning and Urban Design</i>		X	X		
<i>Commissioner's Office, DS</i>	X				
CAO, Legal, People Services & Fire					
<i>CAO's Office</i>	X				
<i>Corporate Communications</i>	X				
<i>People Services</i>	X				
<i>Legal Services</i>	X				
<i>Fire and Emergency Services</i>	X	X			
Corporate Services (CS)					
<i>Financial Services</i>	X	X			
<i>Information Technology Services (ITS)</i>	X	X			
<i>Legislative Services</i>	X				
<i>Sustainability & Asset Management</i>	X	X			
<i>By-Law and Regulatory Services</i>	X				
<i>Commissioner's Office, CS</i>	X				
Community Services (CommS)					
<i>Markham Public Library</i>	X	X			
<i>Recreation Services</i>	X	X			
<i>Operations and Operations Admin</i>	X	X			
<i>Environmental Services - Infrastructure</i>	X	X			
<i>Waste and Environmental Management</i>	X	X			
<i>Waterworks</i>		X			X
<i>Commissioner's Office, CommS</i>	X				
Corporate Items	X				

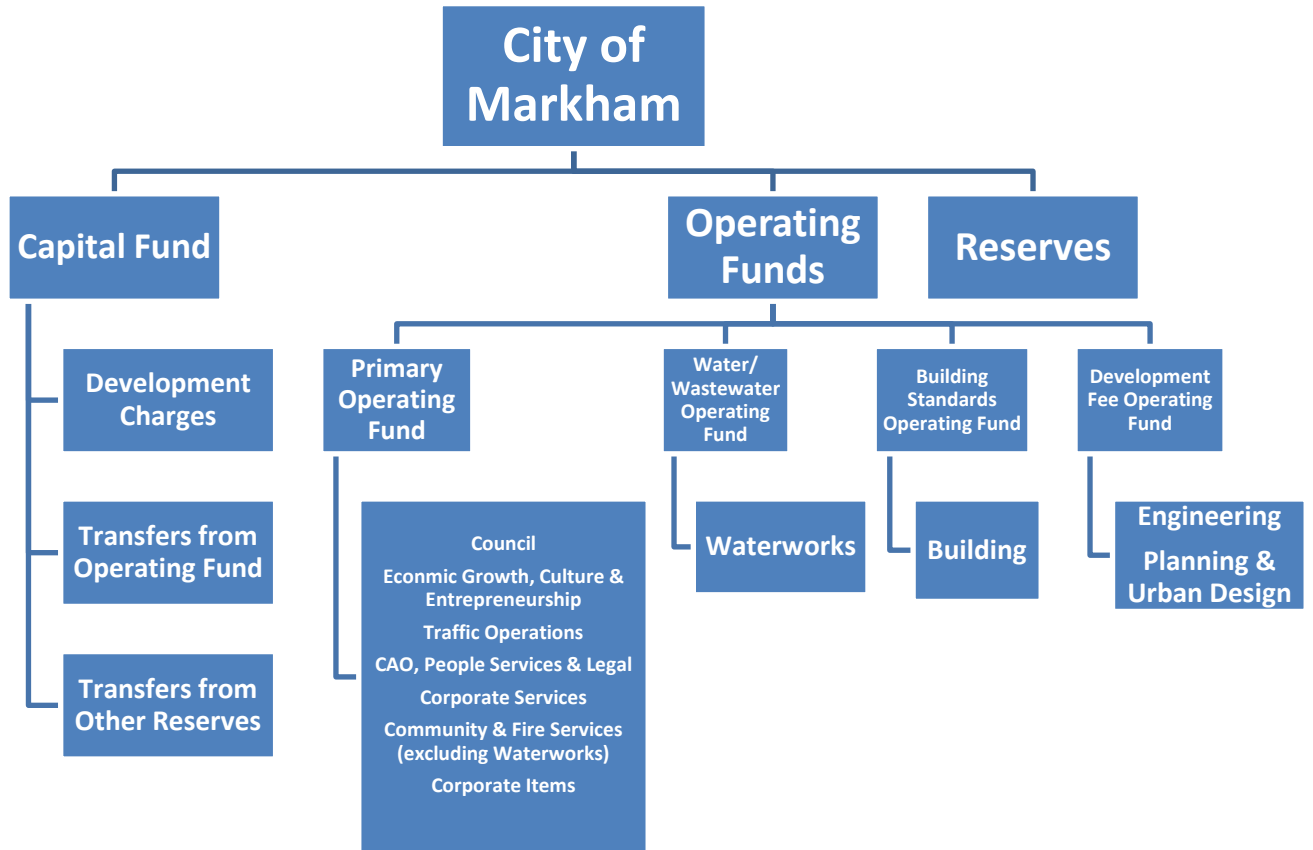
The table above describes funds used for the City's operations.

- Operating Fund
- Capital Development Fund
- Development Fee Fund (Planning & Design and Engineering departments)
- Building Fee Fund (Building Standards department)
- Waterworks Stabilization and Capital Fund

The Operating Fund is the primary operating fund of the City, used to account for all revenues and expenditures of the City not legally restricted as to use or required to be accounted for in another fund. The tables on the following pages show the departmental relationship by use of funding type and the total available resources and the use of these resources including revenues, expenditures, transfers in and transfers out.



DEPARTMENT/FUND RELATIONSHIP





2024 CORPORATE-WIDE BUDGET

ALLOCATION OF REVENUE & EXPENDITURE BY FUND

Fund (in \$000's)	Operating Fund	Capital Development Fund	Planning & Design	Engineering	Building Fee	Waterworks Stabilization and Capital Reserve	Total 2024 Budget	2023 Budget
Revenues								
Property Tax	186,413	-	-	-	-	-	186,413	178,969
Other Taxes	1,329	-	-	-	-	-	1,329	1,329
Grants	2,620	-	-	-	-	-	2,620	2,120
Licences & Permits	2,358	-	-	-	11,331	-	13,688	12,786
Interest & Penalties	5,301	-	-	-	-	-	5,301	4,776
Investment Income	33,338	-	-	-	-	-	33,338	33,193
Fines	3,650	-	-	-	-	-	3,650	3,506
User Fees & Service Charges	24,010	-	12,833	10,502	216	545	48,106	32,606
Rental & Sales Income	13,390	-	-	-	-	578	13,968	13,370
Billings	-	-	-	-	-	149,562	149,562	139,806
Other Income	6,070	-	-	-	-	314	6,384	18,256
Capital Fund	-	118,263	-	-	-	-	118,263	262,645
Transfer from Reserves	-	-	3,039	1,210	824	-	5,073	3,998
	278,480	118,263	15,872	11,713	12,370	150,998	587,695	707,360
Expenditures								
Salaries & Benefits	158,825	-	11,006	8,499	8,445	8,831	195,606	185,037
Printing & Office Supplies	503	-	32	22	38	34	629	620
Operating Materials & Supplies	3,088	-	5	15	20	130	3,258	3,154
Vehicle Supplies	2,233	-	-	-	-	-	2,233	2,369
Construction Materials	2,448	-	-	-	-	333	2,782	2,707
Utilities	9,465	-	-	-	-	39	9,504	8,606
Communications	1,516	-	11	22	31	47	1,627	1,605
Travel & Training Expenses	1,287	-	46	43	56	125	1,557	1,546
Contracts & Service Agreements	10,294	-	4,614	3,037	3,651	3,387	24,983	22,642
Maintenance & Repair	9,254	-	-	1	-	485	9,739	8,482
Rental/Lease	770	-	0	6	-	4	780	838
Insurance	3,519	-	-	-	-	-	3,519	3,269
Professional Services	3,087	-	32	19	9	141	3,287	3,311
Licences, Permits & Credit Card Cl	1,440	-	96	47	118	74	1,774	1,624
Promotion & Advertising	1,308	-	25	2	3	-	1,338	1,367
Contracted Municipal Services	18,015	-	-	-	-	115,078	133,093	125,370
Other Purchased Services	1,434	-	-	-	-	3,004	4,438	4,535
Other Expenditures	4,436	-	4	2	-	3	4,444	5,062
Capital Expenditures	-	118,263	-	-	-	-	118,263	262,645
Transfers to Reserves ¹	45,557	-	-	-	-	19,282	64,839	62,571
	278,480	118,263	15,872	11,713	12,370	150,998	587,695	707,360

Note:

1. An additional \$4.6M of Transfer to Reserves is funded through Salaries and Benefits as these funds are set aside for future anticipated staffing requirements.



2024 CONSOLIDATED BUDGET BY DEPARTMENT AND BY FUNDING SOURCE

(in \$000's)	Operating Fund (Note 1)	Capital Fund (Note 2)	Development Fee	Building Fee	Waterworks/St abilization Fee	Total 2024 Budget	2023 Budget
Council and Administration	3,703	-	-	-	-	3,703	3,170
<i>Building</i>	-	-	-	12,370	-	12,370	11,855
<i>Economic Growth, Culture & Entrepreneurship</i>	9,262	831	-	-	-	10,093	5,982
<i>Engineering (including Traffic Operations)</i>	1,872	44,336	11,713	-	-	57,921	99,972
<i>Planning and Urban Design</i>	-	5,515	15,872	-	-	21,387	29,233
<i>Commissioner's Office, DS</i>	1,381	-	-	-	-	1,381	1,124
Development Services (DS)	12,515	50,683	27,584	12,370	-	103,152	148,166
<i>CAO's Office</i>	978	-	-	-	-	978	874
<i>Corporate Communications</i>	1,615	-	-	-	-	1,615	1,027
<i>People Services</i>	4,084	-	-	-	-	4,084	4,277
<i>Legal</i>	2,608	-	-	-	-	2,608	2,666
<i>Fire and Emergency Services</i>	43,348	855	-	-	-	44,202	44,461
CAO, Legal, People Services and Fire	52,633	855	-	-	-	53,488	53,305
<i>Financial Services</i>	6,534	1,079	-	-	-	7,613	11,364
<i>ITS</i>	13,318	5,698	-	-	-	19,016	22,593
<i>Legislative Services</i>	5,775	21	-	-	-	5,796	3,204
<i>Sustainability & Asset Management</i>	5,038	9,818	-	-	-	14,856	29,835
<i>By-law & Regulatory Services</i>	5,290	-	-	-	-	5,290	1,169
<i>Commissioner's Office, CS</i>	613	-	-	-	-	613	444
Corporate Services (CS)	36,567	16,616	-	-	-	53,183	68,609
<i>Markham Public Library</i>	15,883	232	-	-	-	16,115	18,927
<i>Recreation Services</i>	40,475	8,687	-	-	-	49,162	18,552
<i>Operations and Operations Admin</i>	45,161	19,780	-	-	-	64,941	72,125
<i>Environmental Services</i>	17,891	17,138	-	-	-	35,029	66,647
<i>Waterworks</i>	-	4,273	-	-	150,998	155,271	159,351
<i>Commissioner's Office, CFS</i>	529	-	-	-	-	529	543
Community Services	119,939	50,109	-	-	150,998	321,046	336,146
Corporate Items	53,123	-	-	-	-	53,123	97,963
	278,480	118,263	27,584	12,370	150,998	587,695	707,360



Operating Budget Summary

The Operating Budget is completed through a collaborative effort between Council and Staff. Markham initiates each year's budget by reviewing the current economic climate and identifies E3 savings to deliver a balanced budget which meets resident expectations while incorporating minimal tax rate increases in the process.

The fiscal scan conducted to forecast the 2024 Budget identified budgetary pressures made up of the following four components: personnel, managing growth, funding ongoing capital replacements, and municipal contracts. Particulars considered in the 2024 Budget were projected gross domestic product and consumer price index of Canada and Ontario, economic statistics on housing sales, fuel price projection and collective agreement negotiations. The potential impacts of changes to legislation including Bill 23 were considered.

Together, these fiscal pressures resulted in an increase in expenditures of \$11.6M, partially offset by an increase in revenues of \$8.3M, resulting in a net pressure of \$3.3M. In addition to this operating shortfall, the City must include the third annual corporate rate stabilization repayment of \$0.8M (Year 3 of 5 years), coupled with \$1.2M in infrastructure investment for 2024. Recognizing continuing impact of inflationary economic conditions, along with elevated and potentially rising interest rates, on Markham residents in 2024, Budget Committee acknowledged it was important to minimize the tax rate increase while maintaining service levels. As a result, Council approved a 2.99 per cent property tax rate increase, which is below the rate of inflation.

For further details on the Operating Budget, refer to Section 3b - Operating Budget.

Capital Budget Summary

The adoption of the 2024 Capital Budget of \$118.3M was achieved through a comprehensive process designed to effectively address each of the City's strategic priorities. In line with the City's Asset Management Plan, the City ensures that the existing community facilities are maintained in a state of good repair for years to come.

Between September 2023 and February 2024, Council approved 36 in-year capital projects totalling \$38.7M (15 existing capital projects, totalling \$0.8M; 21 new capital projects, totalling \$37.9M). These projects included road resurfacing, renewal of library collections and flood control improvement. For each of these capital projects, pre-approval was requested in order to:

- To accelerate the design and construction of certain projects
- To achieve more competitive pricing
- To begin the procurement process ahead of the construction season
- To meet operational or program requirements

Pre-approvals ensure the timely commencement of the procurement process, limit delays in design and construction, and avoid operational interruptions. All pre-approved and/or in-



Budget 2024: A Strong Markham

year capital projects for 2023 have been included in the restated 2023 Capital Budget tables herein.

On February 28, 2024, Council subsequently reviewed and adopted the proposed 270 capital projects, totalling \$118.3M, as captured in the 2024 Capital Budget.

	# of Projects	\$ (in millions)
2023 In-Year Existing Projects	15	\$ 0.78
2023 In-Year New Projects	21	\$ 37.92
2024 Projects Approved on February 28, 2024	270	\$ 118.27
Total Projects - All Projects for 2024	306	\$ 156.97

The 2024 Capital Budget includes property acquisition, new parks design and construction, water system and water meter replacement and upgrade programs, facility improvements for recreation, culture & library, continuation of the flood control program in West Thornhill, asphalt resurfacing, streetlight design /construction repair /replacement, increase to library collections and new sidewalks.

For further details on the Capital Budget, refer to Section 3c – Capital Budget.

Waterworks Budget

Council approved the 2024 Waterworks Budget of \$151.0M. This represents an increase of \$9.7M from the 2023 Budget. The 2024 Water and Wastewater rate will be increased by \$0.1695/m³ from \$4.7937/m³ to \$4.9632/m³ effective April 1, 2024.

Planning & Urban Design Budget

The Planning & Design Budget is primarily funded through Planning Fees. For 2024, Council approved the Planning & Design Budget of \$15.8M. This represents an increase of \$2.6M from the 2023 Budget.

Engineering Budget

The Engineering Budget is primarily funded through Engineering Fees. For 2024, Council approved the Engineering Budget of \$11.7M. This represents an increase of \$0.6M from the 2023 Budget.

Building Standards Budget

The Building Budget is primarily funded through Building Licenses and Permits. For 2024, Council approved the Building Services Budget of \$12.4M. This represents an increase of \$1.1M from the 2023 Budget.



SUMMARY OF FUNDS

The City's financial statements are made up of the following three funds:

1. Operating Funds – included in Consolidated Statements
2. Capital Fund – included in Consolidated Statements
3. Reserves – included in Consolidated Statements

The City also administers six trust funds for the benefit of others. The financial activities of those funds are not consolidated in the Financial Statements of the City of Markham, but are disclosed in a note to the statements.

Operating Funds

There are four operating funds that support the day-to-day operations of all City departments and services: Primary Operating Fund, Water/Wastewater Operating Fund, Building Standards Operating Fund and Development Fee Operating Fund. The main sources of funding for each of the Operating Funds are: property tax revenues, water/wastewater-rate revenues, building permit fees and engineering, planning and design development fees.

If property tax-supported operations result in a surplus balance at year end, the surplus is transferred to the appropriate reserve in the current year.

Capital Fund

The Capital Fund provides funding for all capital projects at the City of Markham, and is funded primarily by the following sources:

- Development charges (growth related)
- Transfers from Operating Fund (tax funded)
- Transfers from other reserves (various)

Reserves & Reserve Funds

The *Municipal Act* states that a municipality's Council may establish reserves and may utilize the funds at their discretion, for any purpose for which they have the authority to spend. To support the transparent governance of City funding, reserves are divided into the following two categories:

1. Reserves
2. Reserve Funds

Reserves are generally used to stabilize or mitigate the impact of fluctuations in operating costs and revenues. They are not bound by any specific purpose or asset; rather, they are unrestricted funds that are set aside at the discretion of Council.



Budget 2024: A Strong Markham

Reserve Funds differ from Reserves in that each Fund is bound to a specific purpose or asset. They represent monies that have been received as a result of a provincial or federal legislated requirement, a legal agreement, a directed donation or a municipal by-law.

There are two types of Reserve Funds: “Discretionary” and “Obligatory”.

Discretionary Reserve Funds are established under the authority of the Municipal Act. They are created whenever a municipal council wishes to earmark revenues to finance a future expenditure and physically set aside a certain portion of any year’s revenues so that the funds are available as required in subsequent years. Discretionary Reserve Funds are endorsed by way of a general by-law, allowing that revenues be set aside from the City’s own resources, and are to be held in reserve for a defined purpose or initiative.

Obligatory Reserve Funds are comprised of monies received as financial contributions for particular works to be undertaken by the City on behalf of the external contributor. The specified use of the Funds cannot be altered by Council, except in the case of monies derived from a municipal fee by-law.

Although Obligatory Reserve Funds are generally related to capital acquisition, repair or replacement, they are segregated based on the legislated requirement or by virtue of the legal agreement, fee by-law or donation through which the funds were established.



DESCRIPTION OF RESERVES & RESERVE FUNDS

The maintenance of reserves and reserve funds is very important to the City of Markham, since the availability of these resources provides Council and Senior Management with flexibility in planning for the future, and in managing unforeseen circumstances. At December 31, 2023, the balance in the City’s reserves and reserve funds was \$375.8 million.

Reserve	Description
Berczy Landscape Feature	To fund future repairs & replacements due to the shortened life span of cultured stone product used in landscape features in Berczy Park
Building Fee	To fund future capital or to mitigate operating pressures, as a draw from reserve, during years of downturn in the industry
Canada Community Building Fund	To fund projects or portions of projects deemed eligible for Canada Community Building Funding (formerly known as Gas Tax funding)
Capital Gains	To accumulate funds to be used to smooth year-to-year fluctuations in investment interest earned versus the investment interest revenue operating budget
Cemetery Operations	For the operational care and maintenance of cemetery assets
Corporate Rate Stabilization	To maintain the City’s cash flow, minimize the need for short-term borrowing, fund urgent expenditure requirements, minimize changes in the tax or rate levy, and to smooth out fluctuations due to one-time expenditures
COVID-19 Reserve	To fund future operating impacts relating to the COVID-19 pandemic
Development Charges	To provide funding for capital expansion related to growth
Development Fee	To fund future capital or to mitigate operating pressures, as a draw from reserve, during years of downturn in the industry (Engineering and Planning & Urban Design departments)
Election Expenses	To accumulate, over the municipal election cycle, funds to cover the estimated costs associated with running the election
Election Rebate	To accumulate, over the municipal election cycle, funds to cover the costs associated with estimated value of rebates to election contributors
Environmental Land Acquisition	To accumulate funds for the acquisition of significant environmental lands
Environmental Sustainability	To accumulate funds to support corporate and community based projects that promote environmental responsibility and innovation
Facility Ramp-Up	To incrementally ramp up for the estimated personnel expenses associated with the opening of a new facilities (e.g., community centre, library, fire station)
Firefighters' Sick Leave Benefits	For the accumulation of the value of MPFFA union members' sick leave credits and to insure against the future payment liability of vested sick-leave benefits as required by the collective agreement
Heritage Estate	To fund future investments in heritage estates
Insurance	To provide a buffer for significant, unanticipated one-time insurance expenditures beyond the control of the City
Land Acquisition	To accumulate funds to finance strategic land acquisitions that are non-growth related and that are not environmentally sensitive



Budget 2024: A Strong Markham

Library Building Program	To fund future Library capital projects not funded by development charges.
Life Cycle Replacement & Capital	To fund asset life cycle replacements and other major capital investments in future years
Long-term Disability Benefit	To accumulate funds required to self-insure against the future payment liability of long term disability benefits and associated administration expenses
Main Street Revitalization	One-time funding program for projects identified as eligible under the Agreement to participate in Ontario's Main Streets Revitalization Initiative: Main St. Markham, Main St. Unionville and the Yonge St. Heritage District
Markham Heritage Loans	As an assisted incentive, the City offers short term loans (5 years) to applicants at a reduced interest rate (the greater of 5% or 5% below the Bank of Canada Prime Lending Rate) to restore heritage features or replicate lost features on a designated property
Markham Heritage Preservation	To protect and preserve heritage buildings and facade throughout the City
Markham Heritage Property Grant	A grant program to encourage the preservation, restoration and enhancement of heritage buildings in Markham by providing a financial incentive to private owners of designated properties for the repair and restoration of existing heritage features and the restoration of missing heritage features
Markham Trees for Tomorrow	To encourage tree plantings and public awareness by community groups and non-government organizations
Museum Endowment	Established to receive funds dedicated to museum-related capital projects
Non-DC Growth	To fund the non-DC portion of growth-related projects identified in the DC Background Study
Parkland Cash in Lieu	Funds are to be used according to guidelines under section 42 of the Planning Act for the acquisition of new parkland, recreation facilities, and equipment
Post-employment Benefits	To accumulate funds required to self-insure against the future payment liability of post-employment benefits and associated administration expenses
Public Art Acquisition	A fund to receive cash contributions to fund projects in accordance with Markham Public Art Policies
Section 37 Allocation	All funds received under Section 37 of the Planning Act are spent only for facilities, services and other matters specified in the by-law
Stormwater Fee	To fund the Council approved long-term (30-year) flood control strategy
Theatre Capital Improvement	Dedicated to capital improvements and replacements for the Markham Theatre, other than those funded from the Life Cycle Replacement and Capital Reserve Fund
Theatre Endowment	To support major initiatives outlined in the Theatre Strategic Plan
Waterworks Stabilization and Capital	Funds to be utilized to offset fluctuations in gross profit on water sales to residents and to fund repairs and replacements of waterworks capital infrastructure
Workplace Safety and Insurance Board (WSIB)	To accumulate funds required to self-insure, as a 'Schedule 2 Employer', against the future payment liability of WSIB related claims and associated administration expenses
WSIB Excess Compensation	To fund WSIB operating costs associated with WSIB claims in excess of \$1M, mirroring the City's previous WSIB stop loss insurance coverage.



Budget 2024: A Strong Markham

RESERVES AND RESERVE FUNDS CONTINUITY SCHEDULE (\$000's)

Description	Actual Balance December 31, 2022	Actual Balance December 31, 2023	2024 Budget			Estimated Balance December 31, 2024
			Developer and Other Contributions	Transfer from/(to) Operating Funds	Transfer to Capital Funds	
			\$	\$	\$	
Berczy Land Scape Feature	203	203				203
Building Fee	14,513	15,164		(824)	(116)	14,225
Capital Gain Reserve	7,203	12,492		72		12,564
Cemetery Operations	126	133				133
Corporate Rate Stabilization	29,045	30,056		(1,583)		28,473
COVID-19 Reserve	6,702	2,996		-		2,996
Deginated Heritage Property Grant	56	57				57
Development Fee	51,668	59,604		(4,249)	(470)	54,884
Election Expenses	63	240				240
Election Rebate	700	605				605
Environmental Land Acquisition	12,184	13,058				13,058
Environmental Sustainability	67	70				70
Facility Ramp - Up	31,559	38,982		4,604	(1,836)	41,749
Firefighter's Sick Leave Benefits	6,763	7,260				7,260
Heritage Preservation	309	323			(30)	293
Heritage Estate	6,700	888				888
Insurance	4,451	4,586				4,586
Land Acquisition Reserve Fund	(335,421)	(359,556)				(359,556)
Library Building Program	6,688	7,024				7,024
Life Cycle Replacement & Capital	193,627	227,263		47,112	(47,833)	226,542
Long Term Disability Benefit	24,711	25,685				25,685
Markham Heritage Loans	134	110				110
Markham Trees for Tomorrow	599	517			(125)	391
Museum Endowment	20	0				0
Non DC Growth	18,461	17,843			(1,291)	16,551
Post-Employment Benefits	18,513	20,087				20,087
Public Art Acquisition	5,165	6,934				6,934
Stormwater Fee	(8,236)	(1,324)	10,800		(8,151)	1,325
Theatre Capital Improvement Fund	468	511				511
Theatre Endowment	490	535				535
Waterworks Stabilization / Capital	90,821	102,253		19,282	(5,291)	116,244
Workplace Safety Insurance Board	5,511	7,656				7,656
WSIB Excess Compensation	2,501	3,014				3,014
Reserves & Discretionary Reserve Funds	196,365	245,267	10,800	64,414	(65,144)	255,337
Canada Community Building Fund	21,849	19,353	10,643		(8,403)	21,592
Development Charges Reserve Funds	120,234	123,810	37,107	-	(44,715)	116,202
Main Street Revitalization	3	3			-	3
Parks Cash in Lieu	(25,484)	(20,884)			(93,998)	(114,882)
Section 37 Allocation	6,819	8,242			-	8,242
Obligatory Reserve Funds	123,421	130,523	47,750	-	(147,116)	31,157
Total Reserves & Reserve Funds	319,785	375,790	58,550	64,414	(212,260)	286,494



**RESERVE AND RESERVE FUNDS CONTINUITY SCHEDULE
EXPLANATION OF BUDGET CHANGES
(\$000's)**

Description	Transfer from/(to)	Transfer to Capital	Details
<u>Building Fee</u>			
Transfer to Operating Funds	(824)		Transfer to Building Operating Budget based on 2024 projected performance
Transfer to fund Capital Projects		(116)	Funding of 2024 Building Services capital projects
<u>Capital Gain Reserve</u>			
Transfer from Operating Funds	72		Transfer to Capital Gains based on 2024 projected performance.
<u>Corporate Rate Stabilization</u>			
Transfer to Operating Funds	(1,583)		Transfer to Corporate Rate Stabilization (year 3 of payback)
<u>Development Fee</u>			
Transfer to Operating Funds	(4,249)		Transfer to Planning and Engineering Operating Budget based on 2024 projected performance
Transfer to fund Capital Projects		(470)	Funding of 2024 Engineering and Planning capital projects
<u>Facility Ramp - Up</u>			
Transfer from Operating Funds	4,604		Transfer to fund new facilities in the future
Transfer to fund Capital Projects		(1,836)	Funding of 2024 capital projects
<u>Heritage Preservation</u>			
Transfer to fund Capital Projects		(30)	Funding of 2024 Heritage Preservation capital projects
<u>Life Cycle Replacement & Capital</u>			
Transfer from Operating Funds	47,112		Transfer from Operating Budget to fund asset life cycle replacements.
Transfer to fund Capital Projects		(47,833)	Funding of 2024 asset life cycle replacement capital projects
<u>Markham Trees for Tomorrow</u>			
Transfer to fund Capital Projects		(125)	Funding of 2024 tree canopy growth projects
<u>Non DC Growth</u>			
Transfer to fund Capital Projects		(1,291)	Funding of 2024 non-growth related capital projects
<u>Stormwater Fee</u>			
Transfer from Operating Funds	10,800		2024 revenue from the stormwater management fee
Transfer to fund Capital Projects		(8,151)	Funding of 2024 stormwater management capital projects and infrastructure grant.
<u>Waterworks Stabilization / Capital</u>			
Transfer from Operating Funds	19,282		Transfer of Waterworks Operating Budget based on 2024 projected performance
Transfer to fund Capital Projects		(5,291)	Funding of 2024 Waterworks capital projects
<u>Canada Community Building Fund</u>			
Transfer from Operating Funds	10,643		Canada Community Building Fund revenue received from the federal government to funds capital projects
Transfer to fund Capital Projects		(8,403)	Funding of 2024 eligible capital projects
<u>Development Charges Reserve Funds</u>			
Transfer from Operating Funds	37,107		2024 revenue from Development Charges
Transfer to fund Capital Projects		(44,715)	Funding of 2024 new infrastructure and facility projects
<u>Parks Cash in Lieu</u>			
Transfer to fund Capital Projects		(93,998)	2024 Transfer due to Property Acquisition



Budget 2024: A Strong Markham

2022 TO 2024 SUMMARY OF RESERVES (\$000's)

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
Balance as of January 1	184,104	196,365	245,265
Other Revenue	28,715	18,798	10,800
Dividend from Markham Enterprises Corporation	7,416	14,821	14,821
Transfers from Operating Fund	82,155	77,133	49,593
Transfers to Capital Fund (net of unspent)	(106,025)	(61,853)	(65,144)
Balance as of December 31	<u>196,365</u>	<u>245,265</u>	<u>255,335</u>
Obligatory Reserve Funds	123,421	130,523	31,157
Total	<u>319,786</u>	<u>375,788</u>	<u>286,492</u>

Note: The City's practice is to fund all Development Charge funded projects up to \$1,000,000 immediately upon budget approval. Projects in excess of \$1,000,000 are funded quarterly based on cash flow requirements.



Trust Funds

The City administers six trust funds for the benefit of others. The financial activities of those funds are not consolidated in the Financial Statements of the City of Markham, but are disclosed in a note to the statements. A brief description of each of the funds is provided below.

Morgan Park Trust Fund	The T. & G. Morgan Memorial Fund in Markham Village was established in 1918 as a result of the last Will and Testament of George Morgan to hold funds, the interest earned on which can be used to offset certain maintenance costs of Morgan Park. The Morgan Park Redevelopment Trust Fund was established by Council Resolution on December 11, 1991 to receive charitable donations to be used towards the redevelopment of Morgan Park.
Varley- McKay Art Foundation Trust Fund	The Varley-McKay Art Foundation Trust Fund was established by Council Resolution on December 11, 2001. This trust is funded by the amount received from the Estate of Kathleen G. McKay. Interest earned on these funds is available to the Varley-McKay Art Foundation of Markham to fund art appreciation and development.
Markham Environmental Advisory Committee Trust Fund	The Markham Environmental Advisory Committee (previously Markham Conservation Committee) Trust Fund was established by Council Resolution on April 15, 1992 to receive donations, grants, subsidies, and other amounts, to be used to cover costs associated with conservation and naturalization programs and projects undertaken by the Markham Environmental Advisory Committee.
Cemetery Trust Fund	The Cemetery Trust Fund was established under the Regulations of the Cemeteries Act to accumulate certain funds from the sale or transfer of an interment right to a purchaser in accordance with the Regulations. These funds are to be held in trust for the care and maintenance of the cemeteries. Interests earned on amounts held by the Fund are used towards the maintenance, security and preservation of the cemetery, its grounds, buildings, equipment and markers in accordance with the Regulations.
Older Adults in Action Trust Fund	Council Resolution established the Older Adults In Action Trust Fund on March 10, 1998 to collect donations for the Club and Older Adult Centre.
Markham History – Research and Publication Trust Fund	The Markham History – Research & Publication Trust Fund was established by Council Resolution on June 1, 2004 to plan and monitor the implementation of research, writing, digitizing and production of historical media that illuminates various themes in Markham’s history. The Trust is funded from cash and securities received from organizations involved in the creation of the original trust fund - Markham History Book Committee, the Markham & District Historical Society and the Museum Advisory Board.



2024 OPERATING BUDGET

Operating Budget Overview

The development of the Operating Budget takes into account various factors that impact funding requirements such as growth, price increases, and new initiatives. As described in Section 3 – 2024 Budget Overview, the City of Markham uses a holistic approach in developing the Budget by collaborating with Council, obtaining input through community engagement, aligning with the Corporate Strategic Goals and Departmental Business Plans (BPs).

A key objective of the City is to maintain existing service levels and ensure the sustainability of assets, with the lowest possible impact on the tax rate increase. Specific actions that support this objective are:

- Controlling budget pressures such as growth, price increases, and new initiatives
- Exploring options for user fees and charges
- Increasing operational efficiency

These factors are weighed against the development of the final Operating Budget to align with the Building Markham’s Future Together (BMFT) Strategic Plan as discussed in Section 2 – Corporate Strategic Plan and Section 3 – 2024 Budget.

The Operating Budget includes the following three components:

- Personnel Costs
- Non-personnel Costs
- Revenues

2024 TRADITIONAL BALANCED BUDGET DETAILS

The 2024 Operating Budget for City services totals \$278.5M excluding, Waterworks, Building Standards, Planning & Design and Engineering* This represents an increase of \$10.7M over the 2023 Operating Budget.

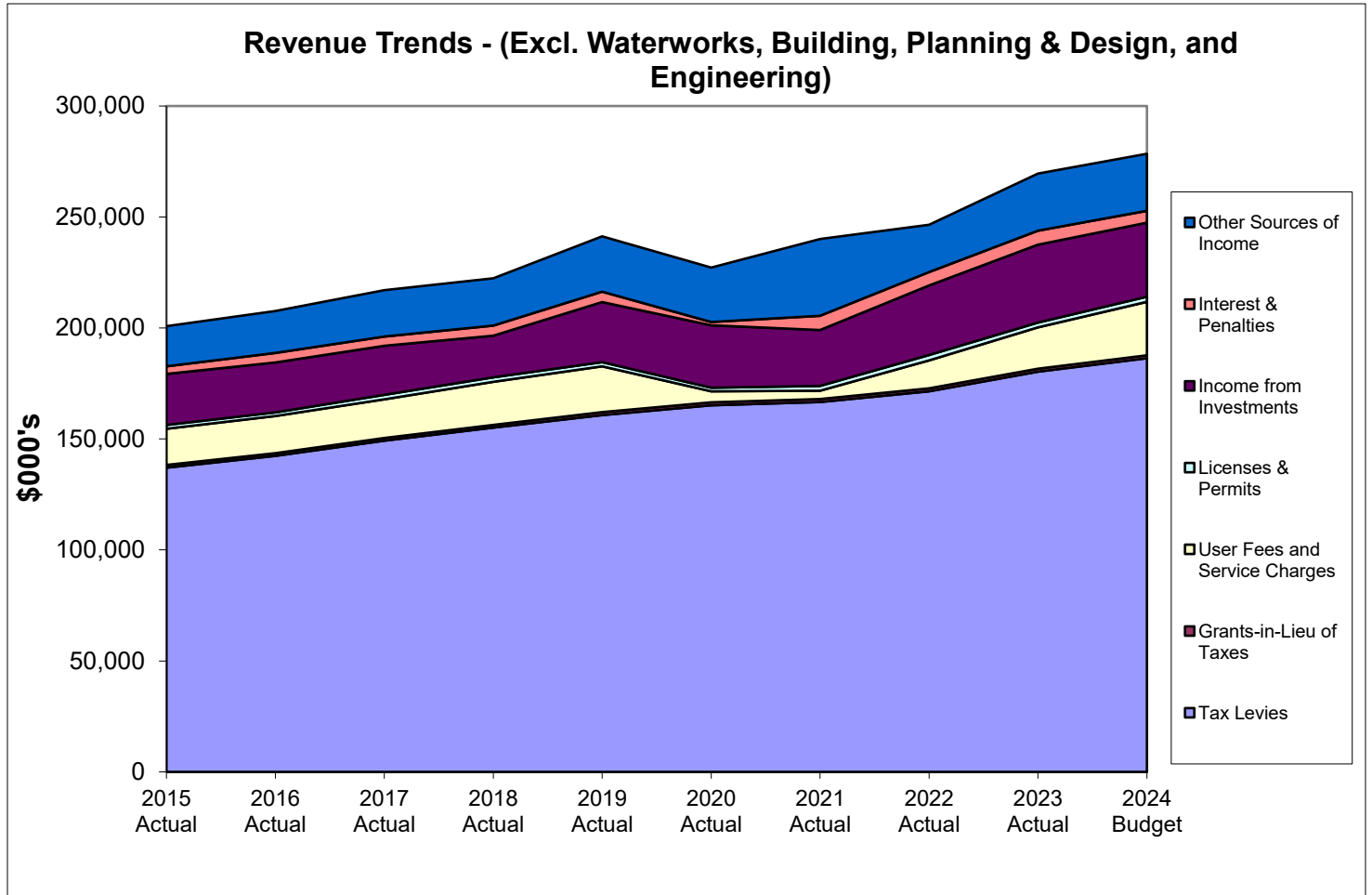
Budget Component	(in \$ millions)
Operating	\$278.5
Planning and Design	\$15.8
Engineering	\$11.7
Building Standards	\$12.4
Waterworks	\$151.0
Capital	\$118.3
Total	\$587.7

On a consolidated basis, Markham maintains a consistent level of revenues each year to partially offset increases in expenditures. The main drivers for the revenue increase are related to assessment growth, core services revenue strategies, and other operational revenues.

* Initial Budget Book listed 2024 Operating Budget as \$281.4M. Post budget tabling, a reduction to MEC dividends of \$2.9M with offsetting reduction in Transfer to Capital Gains Reserve.



Revenues from Planning & Design, Engineering, Building, and Waterworks are reported separately in the respective department operating budgets.

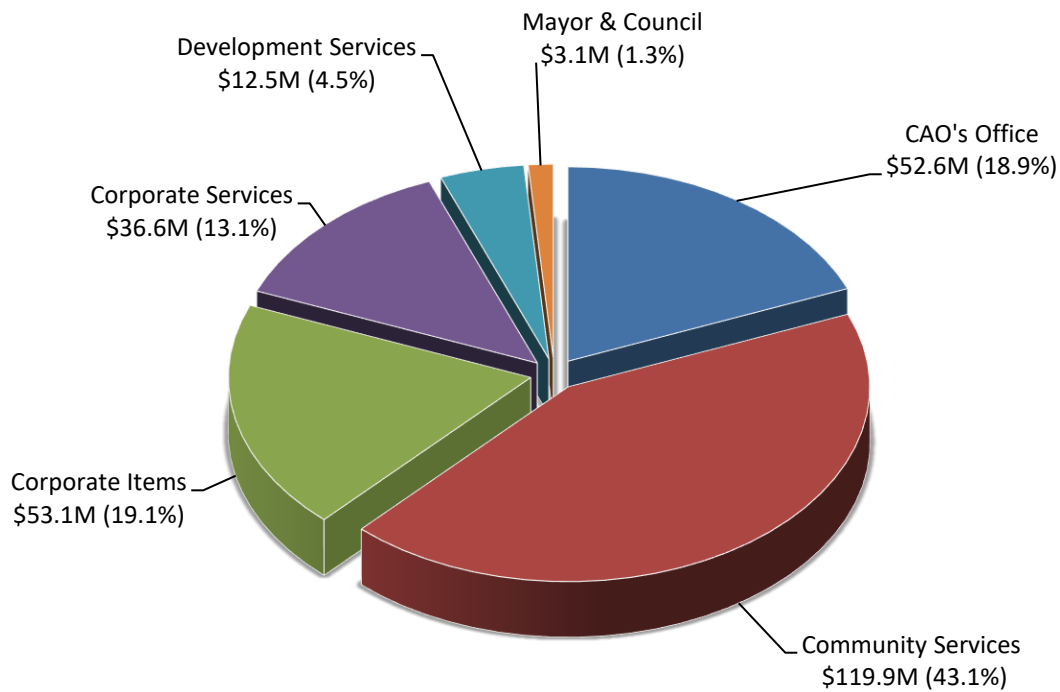




Expenditures

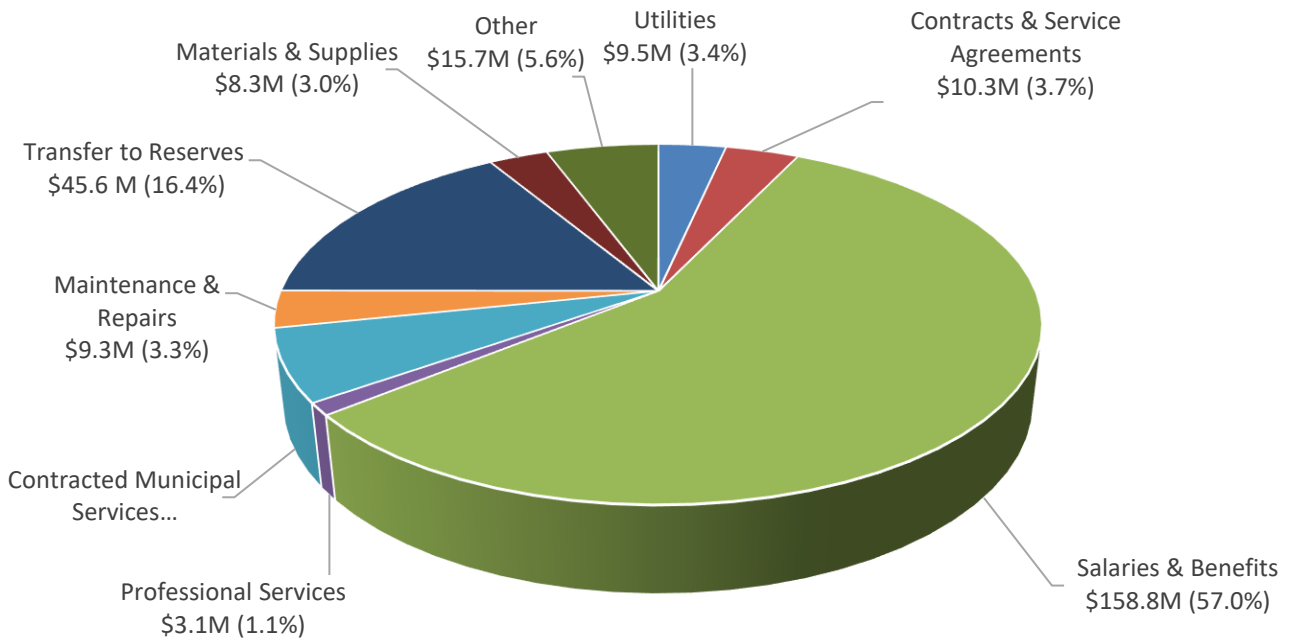
The following two charts illustrate the composition of the Operating Budget expenditures by Commission and by expenditure component:

Operating Budget Expenditures by Commission (excluding Waterworks, Building, Planning & Design, and Engineering) Total \$278.5M





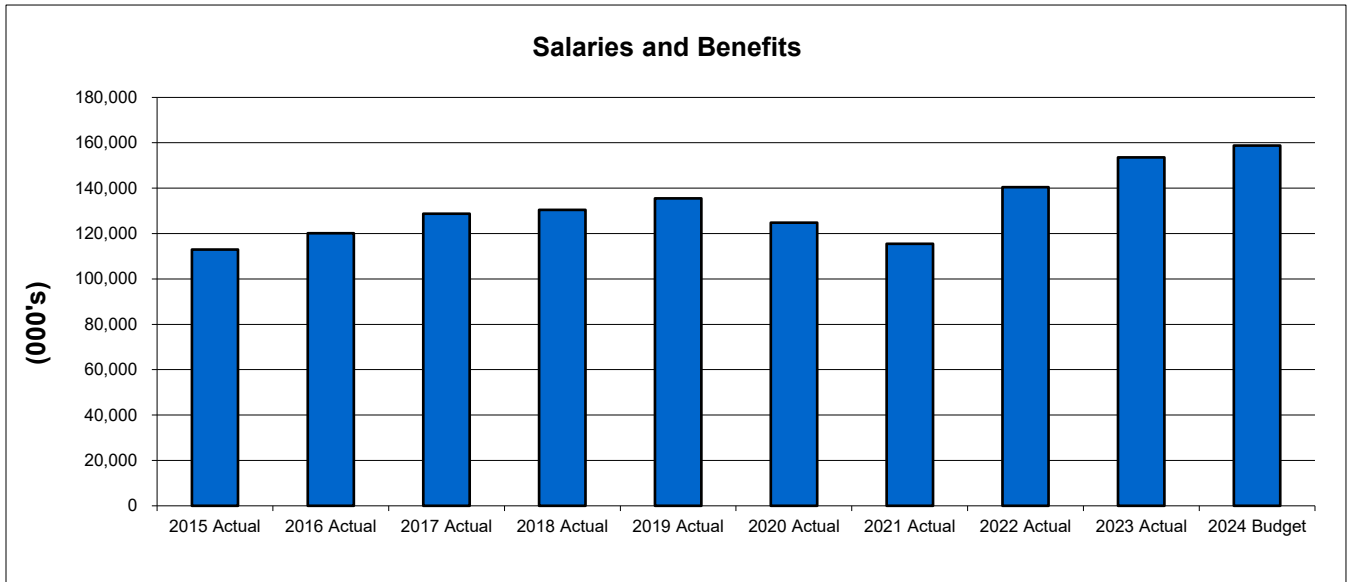
Operating Budget Expenditures by Component
(excluding Waterworks, Building, Planning & Design, and Engineering)
Total \$278.5M





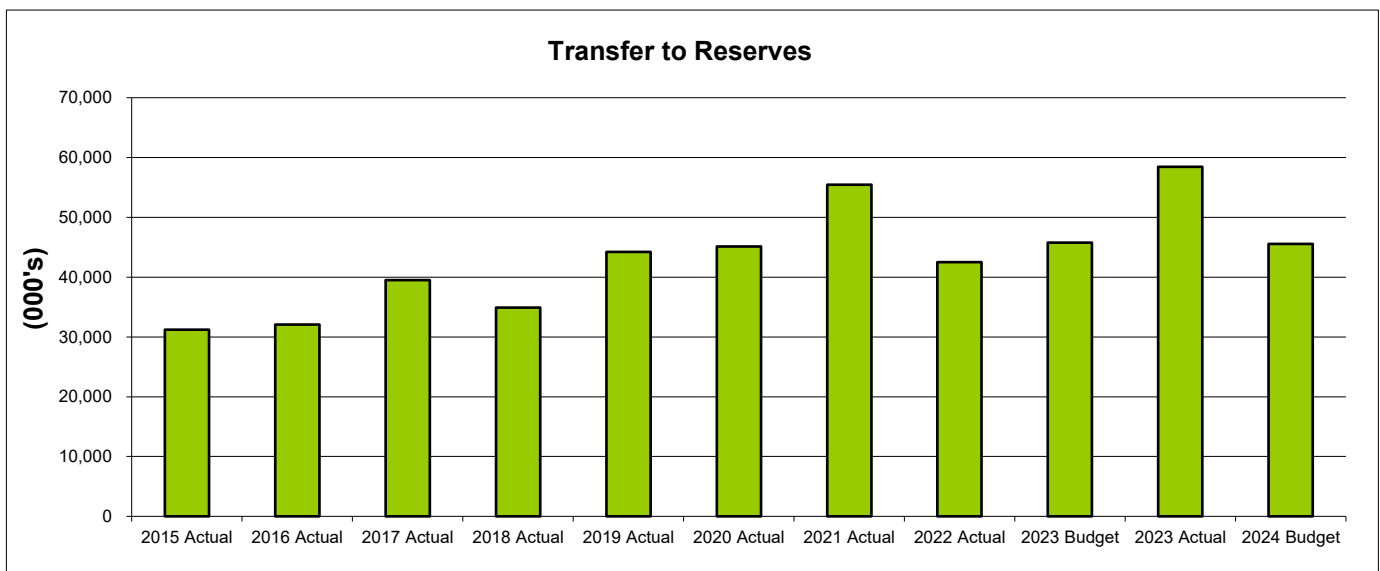
Personnel Costs

Approximately 57% of expenditures relate to salaries and benefits. Budgeted 2024 personnel is at \$158.8M, an increase of \$7.2M from 2023. The cost increase is primarily due to collective agreements with Canadian Union of Public Employees (CUPE) and Markham Professional Fire Fighter’s Association (MPFFA) and cost of living adjustments for non-union staff.



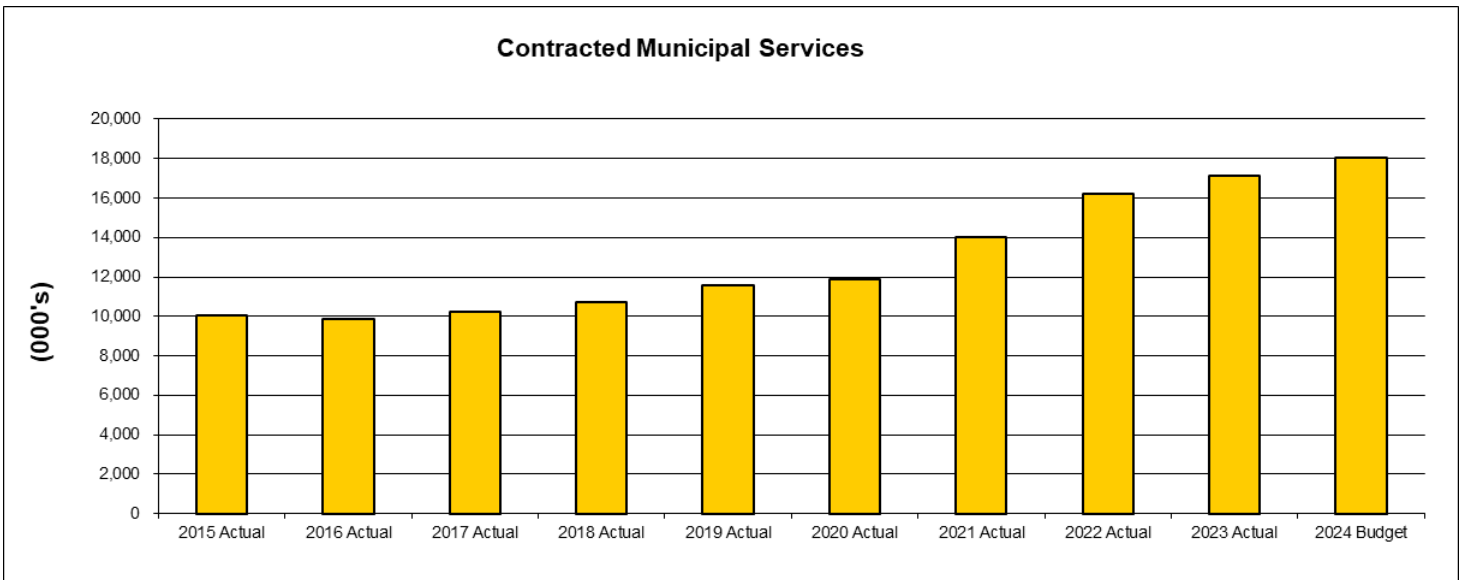
Non-personnel Costs

The next highest component in the Operating Budget Expenditures by account chart is Transfer to Reserves at approximately 16%. The majority of the transfer is to the Life Cycle Replacement and Capital Reserve Fund to support the non-growth portion of growth-related capital projects, and the replacement and rehabilitation of the City’s existing assets. For further details on the flow through of the Transfer to Reserves, see section 3c – Capital Budget.





Contracted Municipal Services, which accounts for 6% of the Operating Budget, exhibits a continuous increasing trend year over year. This increase is a result of both growth and inflation of the City's contracts.



The 'Other' category accounts for the remaining 20% of the Operating Budget, includes items such as communications, training, insurance, rentals/leases, promotion and advertising. Business Units may reallocate base budget amounts among non-personnel accounts, provided the overall non-personnel budget is maintained. Business Units identify efficiencies, where feasible and sustainable, to minimize budget implications while maintaining service levels. All non-personnel accounts are to be maintained at the previous year's base budget, except for budget changes as a result of the following:

- Price adjustments - External service contract commitments
- Price adjustments - Commodity price increases/decreases
- Growth related requirements
- Council approved recommendations
- Annualization
- Capital induced operating costs
- Indirect cost recoveries

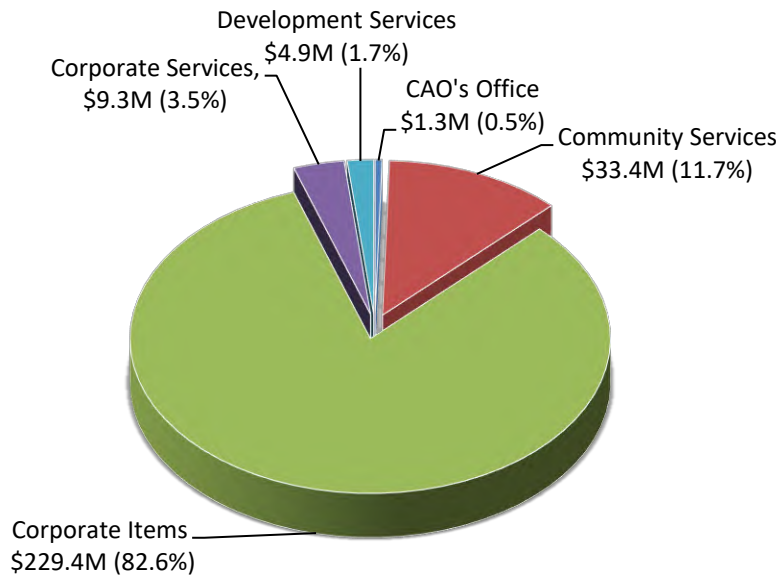
Business Units first identify opportunities for budget reallocation from existing budget items or revenue recoveries to offset/partially offset potential budget implications.



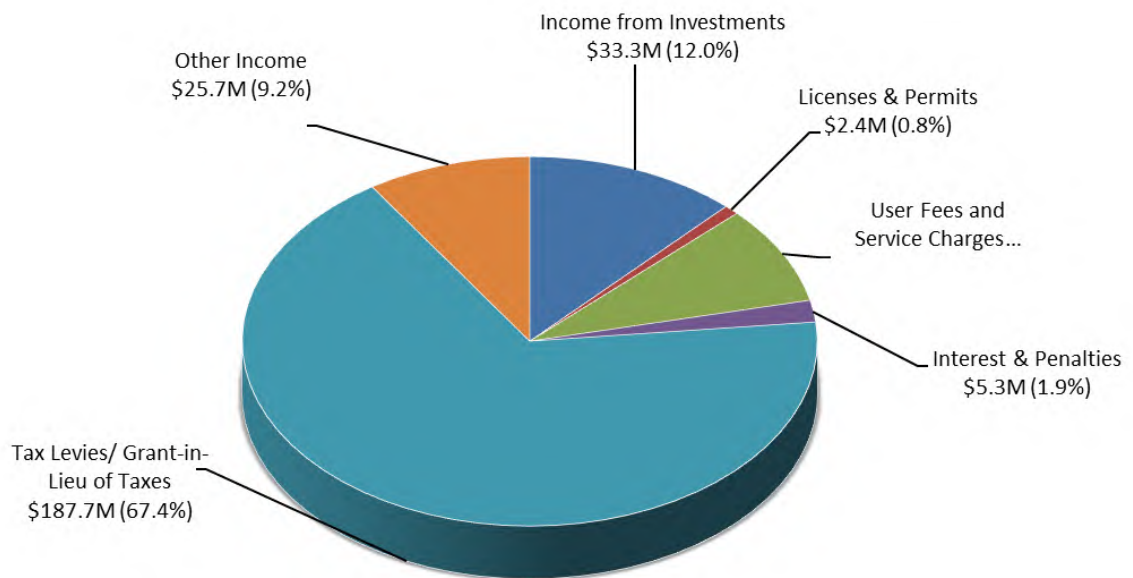
Revenues

The following two charts illustrate the composition of the Operating Budget revenues by Commission and by revenue component:

Operating Budget Revenues by Commission (excluding Waterworks, Building, Planning, & Engineering Departments) Total \$278.5M



Operating Budget Revenues by Component (excluding Waterworks, Building, Planning, & Engineering Departments) Total \$278.5M





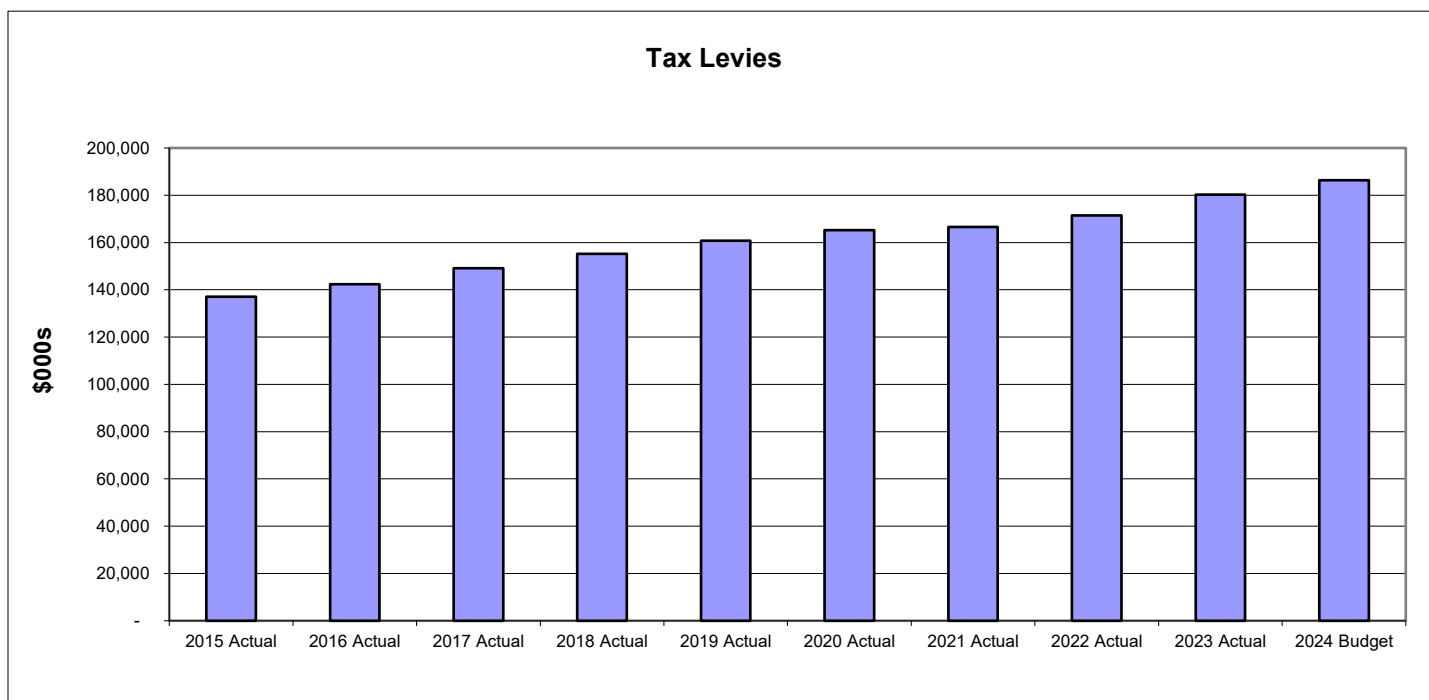
The \$278.5M Operating Budget is 81% funded through the following sources:

- Tax levies paid by the City’s taxpayers
- User fees and service charges
- Interest and dividend income
- Rentals, licenses and permits

The remaining 19% of revenues is generated from fines and recoveries, property tax interest and penalties, grants and subsidies.

Tax Levies

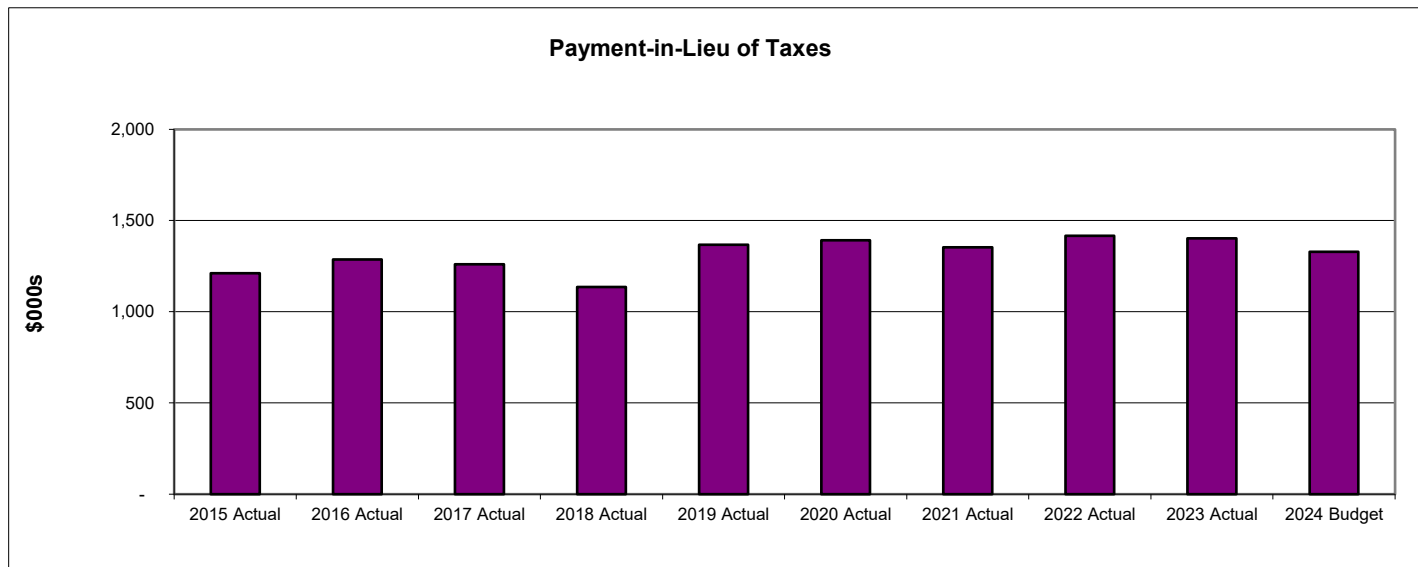
Tax levies are paid by the City’s taxpayers. To determine the tax levy for a particular property, the property’s assessment value is multiplied by the appropriate rate for the property’s tax class. Budgeted 2024 tax levies is at \$186.4M, an increase of \$7.5M from 2023. The tax revenue has increased steadily in the past years due to assessment growth in the City and tax rate increases.





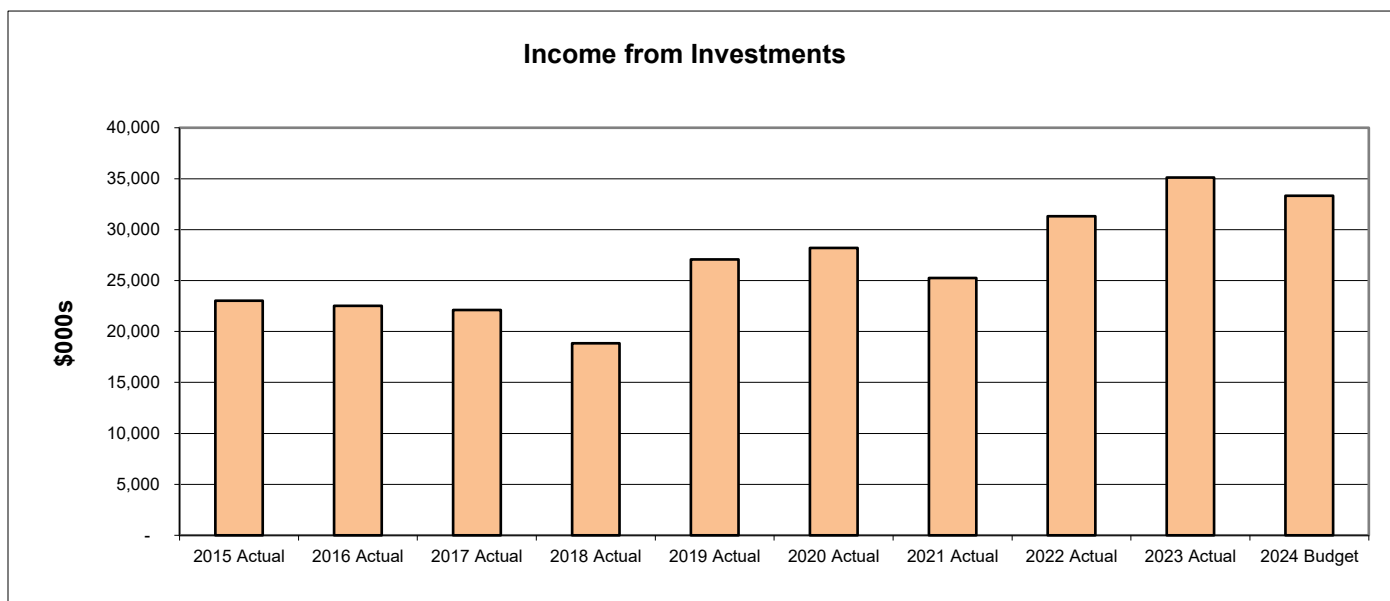
Grants-in-Lieu

Grants-in-Lieu are payments received in lieu of taxation on properties owned by other government bodies and government agencies. The 2024 Budget is \$1.3M which is trending consistently with prior years.



Investment Income

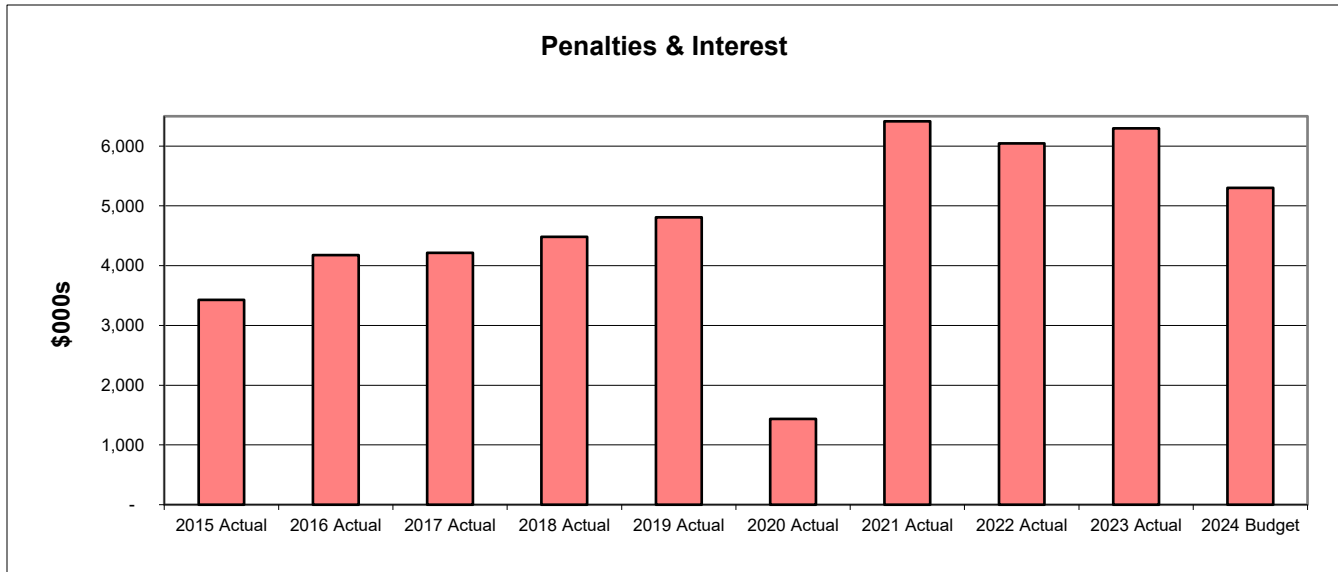
The City of Markham earns income on investments for all major City funds and reserves. Income from investments is budgeted at \$33.3M; this amount includes interest and dividends from the City’s holdings in Markham Enterprises Corporation and Markham District Energy Incorporated.





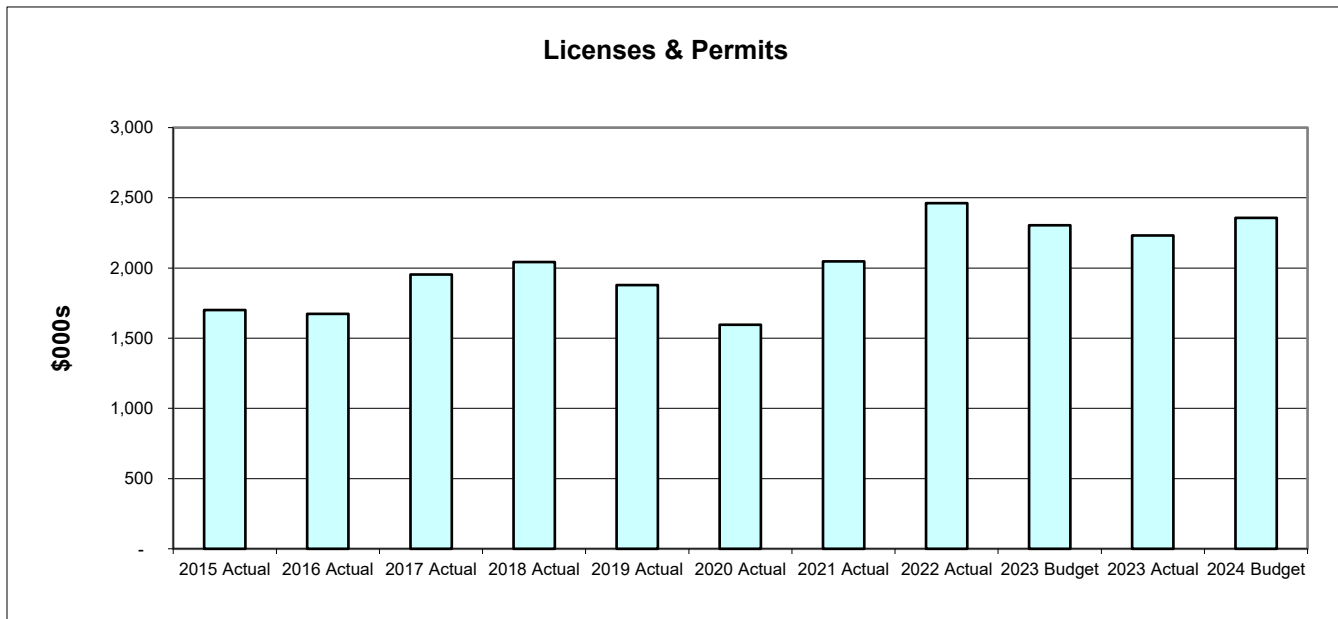
Penalties and Interest

Penalties and interest relate to late payment of property tax bills. For 2024, the budget for this account is \$5.3M, a \$0.5M increase over 2023.



Licenses & Permits

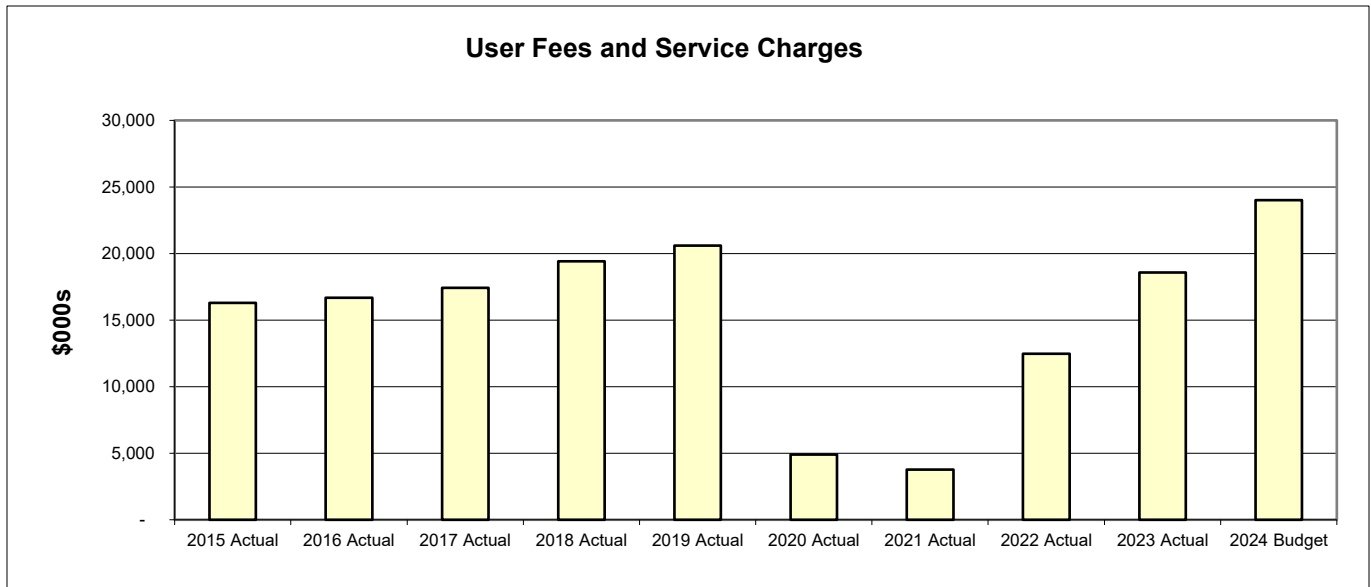
Licenses and Permits revenues are generated by Legislative Services from the sale of business, marriage and other licenses. The 2024 Budget is \$2.4M.





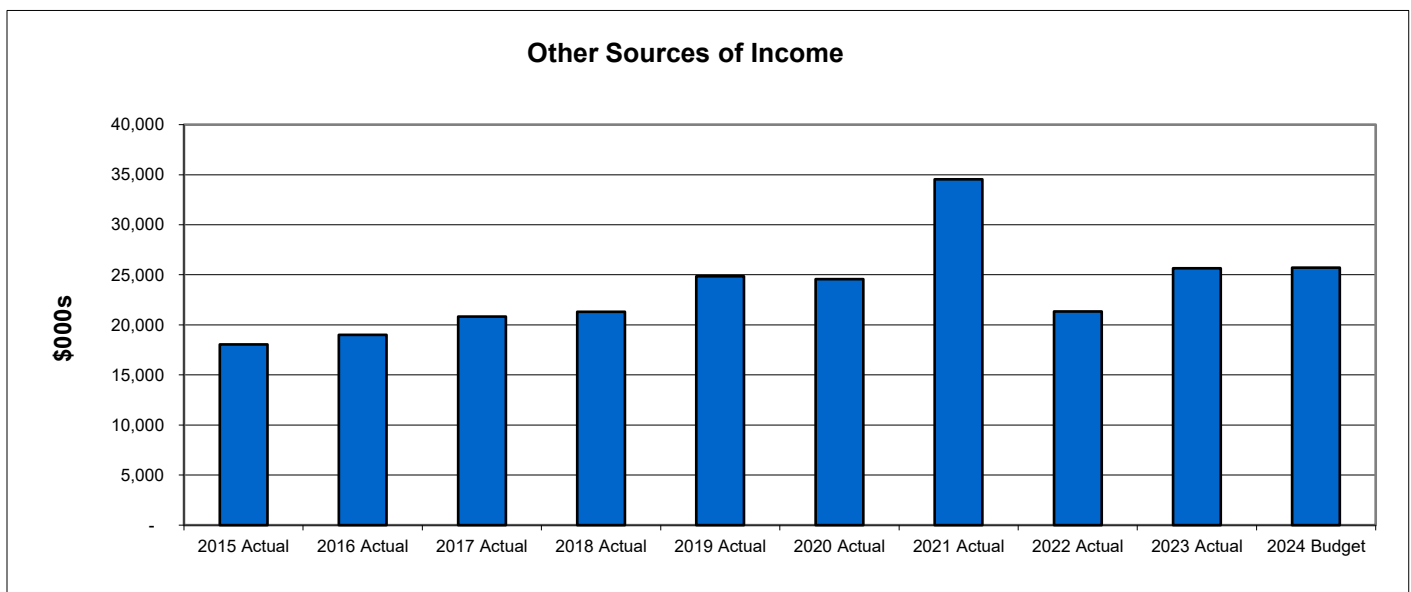
User Fees

User Fees and Service Charges are paid by individuals or organizations to the City for the use of City facilities. Such fees include recreation fees, program fees, and cultural venue ticket sales. The 2024 Budget of \$24.0M represents a \$1.3M increase from the 2023 budget. The COVID-19 pandemic had a significant impact on fee revenue in 2022 due to closure of City facilities for the most part of the year. For 2023 onwards, the City expects that recreation and programming will gradually begin to return to pre-pandemic levels, with a forecasted upward trend for 2024.



Other Income

The Other Income Operating Budget of \$25.7M represents an increase of \$1.2M from 2023, and includes fines and rental income.





2024 OPERATING BUDGET SCHEDULE – CONSOLIDATED

(EXCLUDING WATERWORKS, BUILDING STANDARDS, PLANNING & DESIGN, & ENGINEERING)

In accordance to Ontario Regulation 284/09, Municipalities may exclude from budget, all or a portion of the estimate costs of amortization, post-employment benefits, solid waste, landfill closure and post closure expense to allow for preparation of a balanced budget. The City’s budgets as shown above exclude such items. Further, as per the Regulation, the impact of these excluded expenses must be reported under the new financial disclosure requirements.

Department/Commission (in \$000's)	2023 Actual	2023 Budget	2024 Budget Approved	2024 Budget vs. 2023 Budget		2024 Budget vs. 2023 Actual	
				Incr(Decr.)	%Change	Incr.(Decr.)	% Change
Total Council	2,833	3,170	3,703	533	16.8%	870	30.7%
CAO's Office	937	874	978	104	11.9%	40	4.3%
Corporate Communications ¹	1,052	1,027	1,020	(7)	-0.7%	(32)	-3.1%
People Services	3,174	4,101	4,082	(18)	-0.4%	909	28.6%
Legal Services	2,187	2,234	2,308	74	3.3%	121	5.5%
Fire Services	45,046	42,472	42,948	476	1.1%	(2,098)	-4.7%
Total CAO	52,396	50,708	51,336	152	0.3%	(1,060)	-2.0%
Commissioner's Office	449	444	613	169	38.2%	164	36.4%
Bylaw Enforcement & Regulatory Services	1,747	1,169	963	(206)	-17.6%	(784)	-44.9%
Legislative Services ¹	3,513	3,204	3,241	37	1.1%	(272)	-7.7%
Financial Services	4,348	4,925	5,257	333	6.8%	909	20.9%
Information Technology Services	10,935	11,494	13,293	1,800	15.7%	2,358	21.6%
Sustainability & Asset Management	3,028	3,550	3,710	160	4.5%	682	22.5%
Total Corporate Services	24,021	24,786	27,078	2,292	9.2%	3,057	12.7%
Commissioner's Office	1,048	1,124	1,381	257	22.8%	333	31.7%
Economic Growth, Culture & Entrepreneurship ¹	4,425	4,369	4,337	(32)	-0.7%	(88)	-2.0%
Traffic Operations	1,624	1,896	1,871	(25)	-1.3%	247	15.2%
Total Development Services	7,097	7,389	7,589	200	2.7%	492	6.9%
Commissioner's Office	228	543	529	(14)	-2.6%	301	132.2%
Markham Public Libraries	14,532	14,426	14,736	310	2.1%	204	1.4%
Operations	40,903	41,037	43,196	2,159	5.3%	2,293	5.6%
Recreation Services	12,184	12,186	12,499	313	2.6%	314	2.6%
Environmental Services ²	14,212	15,579	15,612	33	0.2%	1,400	9.8%
Total Community Services	82,059	83,771	86,571	2,800	3.3%	4,512	5.5%
Corporate Items	(158,609)	(169,825)	(176,278)	(6,452)	3.8%	(17,668)	11.1%
Net (Surplus)/Deficit	9,798	0	0	0	0.0%	(9,798)	-100.0%

Notes:

1. In 2023, the Community Engagement and Corporate Communications sections were realigned from Legislative Services to Economic Growth, Culture and Entrepreneurship and Corporate Communications. Figures have been restated to reflect new structure.
2. Environmental Services includes Waste and Infrastructure



2024 OPERATING BUDGET SUMMARY – EXPENDITURES

(EXCLUDING WATERWORKS, BUILDING STANDARDS, PLANNING & DESIGN, & ENGINEERING)

Department/Commission (in \$000's)	2023 Actual	2023 Budget	2024 Budget Approved	2024 Budget vs. 2023 Budget		2024 Budget vs. 2023 Actual	
				Incr.(Decr.)	%Change	Incr.(Decr.)	% Change
Administrative Costs	0	0	0	0	0.0%	0	0.0%
Mayor & Councillors	2,833	3,170	3,703	533,033	16.8%	869,871	30.7%
Total Council	2,833	3,170	3,703	533	16.8%	869,871	30.7%
CAO's Office	937	874	978	104	11.9%	40	4.3%
Corporate Communications ¹	1,356	1,582	1,615	33	2.1%	260	19.2%
People Services	3,174	4,103	4,084	(18)	-0.4%	910	28.7%
Legal Services	2,720	2,534	2,608	74	2.9%	(112)	-4.1%
Fire Services	45,485	42,872	43,348	476	1.1%	(2,137)	-4.7%
Total CAO	53,672	51,965	52,633	668	1.3%	(1,039)	-1.9%
Commissioner's Office	449	444	613	169	38.2%	164	36.4%
Bylaw Enforcement & Regulatory Services	4,939	5,351	5,290	(62)	-1.2%	351	7.1%
Legislative Services ¹	5,629	5,685	5,775	90	1.6%	146	2.6%
Financial Services	5,736	6,201	6,534	333	5.4%	798	13.9%
Information Technology Services	11,000	11,519	13,318	1,800	15.6%	2,318	21.1%
Sustainability & Asset Management	4,794	4,878	5,038	160	3.3%	244	5.1%
Total Corporate Services	32,547	34,078	36,567	2,489	7.3%	4,020	12.4%
Commissioner's Office	1,048	1,124	1,381	257	22.8%	333	31.7%
Economic Growth, Culture & Entrepreneurship ¹	8,783	9,013	9,262	249	2.8%	478	5.4%
Traffic Operations	1,625	1,897	1,872	(25)	-1.3%	246	15.2%
Total Development Services	11,457	12,034	12,515	481	4.0%	1,058	9.2%
Commissioner's Office	228	543	529	(14)	-2.6%	301	132.2%
Markham Public Libraries	15,376	15,573	15,883	310	2.0%	506	3.3%
Operations	43,234	43,052	45,161	2,109	4.9%	1,927	4.5%
Operations Administration	0	0	0	0	0.0%	0	0.0%
Recreation Services	34,732	38,602	40,475	1,873	4.9%	5,743	16.5%
Environmental Services ²	16,853	17,325	17,891	566	3.3%	1,037	6.2%
Total Community Services	110,424	115,096	119,939	4,843	4.2%	9,515	8.6%
Corporate Items	68,421	51,419	53,123	1,704	3.3%	(15,298)	-22.4%
Total Corporation	279,355	267,761	278,480	10,719	4.0%	(875)	-0.3%

Notes:

1. In 2023, the Community Engagement and Corporate Communications sections were realigned from Legislative Services to Economic Growth, Culture and Entrepreneurship and Corporate Communications. Figures have been restated to reflect new structure.
2. Environmental Services includes Waste and Infrastructure



2024 OPERATING BUDGET SUMMARY – REVENUES

(EXCLUDING WATERWORKS, BUILDING STANDARDS, PLANNING & DESIGN, & ENGINEERING)

\$000's

Department/Commission (in \$000's)	2023 Actual	2023 Budget	2024 Budget Approved	2024 Budget vs. 2023 Budget		2024 Budget vs. 2023 Actual	
				Incr(Decr.)	%Change	Incr.(Decr.)	% Change
Administrative Costs	0	0	0	0	0.0%	0	0.0%
Mayor & Councillors	0	0	0	0	0.0%	0	0.0%
Total Council	0	0	0	0	0.0%	0	0.0%
CAO's Office	0	0	0	0	0.0%	0	0.0%
Corporate Communications ¹	303	555	595	40	7.2%	292	96.3%
People Services	1	2	2	0	0.0%	1	236.1%
Legal Services	533	300	300	0	0.0%	(233)	-43.7%
Fire Services	439	400	400	0	0.0%	(39)	-8.9%
Total CAO	1,276	1,257	1,297	40	3.2%	21	1.7%
Commissioner's Office	0	0	0	0	0.0%	0	0.0%
Bylaw Enforcement & Regulatory Services	3,191	4,182	4,327	144	3.5%	1,135	35.6%
Legislative Services ¹	2,116	2,480	2,534	53	2.2%	418	19.8%
Financial Services	1,388	1,276	1,276	0	0.0%	(112)	-8.1%
Information Technology Services	65	25	25	0	0.0%	(40)	-61.4%
Sustainability & Asset Management	1,766	1,328	1,328	0	0.0%	(438)	-24.8%
Total Corporate Services	8,526	9,292	9,490	198	2.1%	963	11.3%
Commissioner's Office	0	0	0	0	0.0%	0	0.0%
Economic Growth, Culture & Entrepreneurship ¹	4,358	4,643	4,924	281	6.0%	566	13.0%
Traffic Operations	1	1	1	0	0.0%	(0)	-17.8%
Total Development Services	4,360	4,644	4,925	281	6.0%	566	13.0%
Commissioner's Office	0	0	0	0	0.0%	0	0.0%
Markham Public Libraries	845	1,147	1,147	0	0.0%	302	35.8%
Operations	2,331	2,015	1,965	(50)	-2.5%	(366)	-15.7%
Operations Administration	0	0	0	0	0.0%	0	0.0%
Recreation Services	22,548	26,416	27,976	1,560	5.9%	5,428	24.1%
Environmental Services ²	2,641	1,746	2,279	533	30.5%	(362)	-13.7%
Total Community Services	28,365	31,324	33,367	2,043	6.5%	5,002	17.6%
Corporate Items	227,030	221,244	229,400	8,157	3.7%	2,370	1.0%
Total Corporation	269,557	267,761	278,480	10,719	4.0%	8,923	3.3%

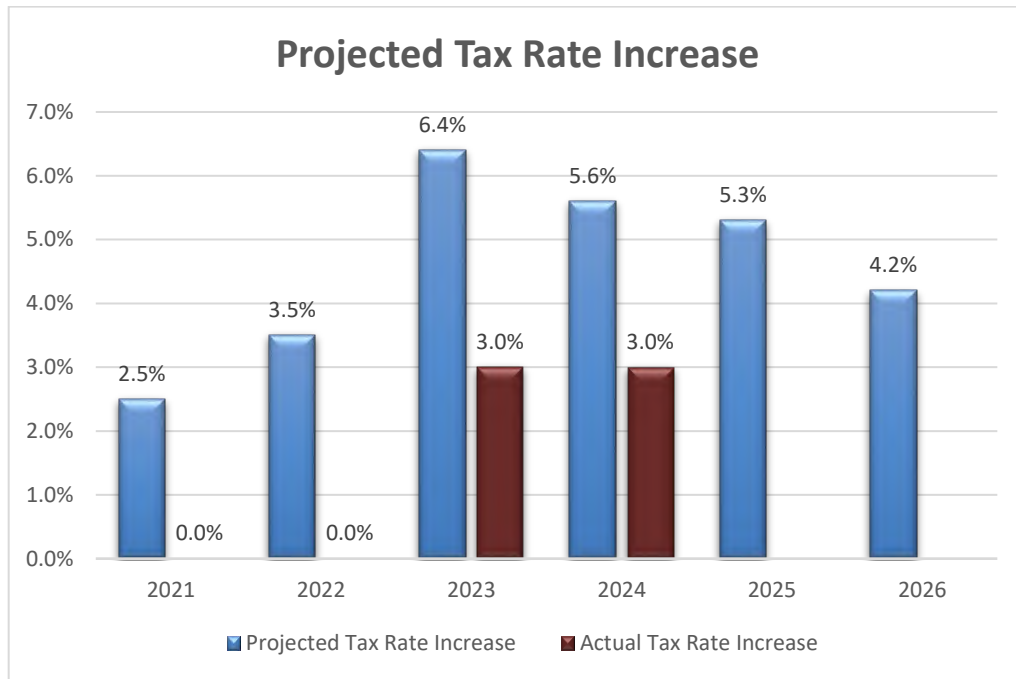
Notes:

- In 2023, the Community Engagement and Corporate Communications sections were realigned from Legislative Services to Economic Growth, Culture and Entrepreneurship and Corporate Communications. Figures have been restated to reflect new structure.
- Environmental Services includes Waste and Infrastructure



LONG TERM OPERATING FORECAST

The City has a multi-year forecasting process that includes a 3 year projection. The current year tax rate increase is tabled for Council approval, accompanied by forecasted tax rate increases for the future. Below is a comparison of the projected versus approved tax rate increases for three years (2021 - 2023) followed by three forecasted years through the end of the Council term (2024-2026):



Multi-year forecasts are developed to align with the corporate goal of “Stewardship of Money and Resources.” The multi-year approach benefits the City as it allows for the following:

- Alignment to departmental Business Plans and corporate objectives;
- Forecasting for future tax rate increases;
- Assurance that cost and revenue drivers are consistently applied across the organization;
- Increased precision of budgeting; and
- Explanation of budget variances when they occur.

The multi-year forecasting process allows the City to be more proactive in capitalizing on opportunities, and mitigating challenges.



Operating Budget Forecast Assumptions

The high-level operating budget forecast builds upon the incremental changes incorporated into the prior year operating budget while taking into account known and/or one-off impacts.

With the extraordinary events experienced since the beginning of the COVID-19 pandemic in 2020 including rising inflation and changing legislation, the impact for the projected years is based on high-level projections produced by the relevant department which in turn reflects various scenarios and takes account of Provincial rules/regulations. For the period 2024 through 2026, the forecast includes an estimate for the impacts related to *More Homes Built Faster Act, 2022 (Bill 23)*. This legislation limits access to developer funding which may require identification of alternate funding sources to maintain service levels.

For personnel expenditures, the impact of the increase of cost of living is accounted for in each budget year, as well as pay increases arising from contract negotiations and any known increases in full-time headcount. Contract escalations for winter maintenance operations, waste collection services, insurance, forecasted utility cost increases and other major contracts are also accounted for. In addition to the impact on operating costs from capital projects, growth in Parks and Roads arising from new additions during the prior year is also incorporated into the forecast. Finally, any known one-off items are also included.

Debt Projection

On November 28, 2022, the Province of Ontario passed the *More Homes Built Faster Act, 2022 (Bill 23)* which resulted in significant changes to the *Development Charges Act, 1997, as amended (DCA)*. The legislation included changes such as a mandatory phase-in of development charge (DC) rates, the removal of studies as a DC eligible cost, exemption of DCs for non-profit, affordable/ attainable, and rental housing, and materially, the removal of land as an eligible capital cost for which the impacted services have not yet been prescribed. These changes have reduced both development charge revenues and cash flow and impacted the City's ability to fund infrastructure required to maintain the existing and established service levels. For 2023, the impact of the rate phase-in and non-profit housing exemption combined, resulted in an \$9.7M loss in development charge revenues for the City. The Province of Ontario has recently proposed the *Cutting Red Tape to Build More Homes Act (Bill 185)* which includes proposals to eliminate the mandatory phase-in of development charge rates, as well as the reinstatement of studies as a development charge eligible cost – there has been no further information or direction regarding the removal of land as an eligible capital cost. If the proposed Bill 185 changes are enacted, this will have a positive impact on development charge revenues.

In prior years, the City provided a development charge reserve forecast which depicted the year when it was anticipated that the DC reserves would go into a negative position. When the DC reserves go into a deficit position, the City will initiate its Council approved Development Charges Internal Borrowing Policy (refer to Appendix 4), which allows the City to loan the DC Reserves up to a cumulative maximum of 25% of the previous year's average general portfolio balance. Based on the 2023 General Portfolio balance, internal borrowing would be capped at \$124.7M.



The development charge reserve forecast will be reassessed once the regulations from Bill 23 have been fully prescribed, along with potential impacts of Bill 185 should it receive Royal Assent.

Bond Ratings

The City of Markham is a two-tier municipality and is part of the Region of York. In most instances, the City 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 2023, S&P Global Ratings and Moody's Investor Service announced a credit rating of AAA and Aaa, respectively, for York Region based on its strong governance and prudent fiscal management. The rating also reflects a large and diversified economy that supports the regional tax base and the Region's ability to generate predictable revenues. 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. In their assessment, Moody's also indicated that in order to keep growth affordable and create complete communities, York Region must manage growth capital spending, aligning it with anticipated development charge revenue. Simultaneously, funding should be allocated to maintain existing infrastructure in good repair, a core attribute of the City of Markham's budgeting process.

Debt Obligations

On July 1, 2010 and April 14, 2014, the City received a loan of \$12M from Canada Mortgage Housing Corporation (CMHC) and a \$4M low-interest loan from Federation of Canadian Municipalities (FCM) respectively through York Region. As a lower tier municipality, the City does not have the ability to borrow long-term funds. As such, the borrowing was done through York Region.

The loan received on July 1, 2010 was used to fund the purchase of the Markham District Energy Birchmount plant. The plant was subsequently leased back to Markham District Energy (MDE), a wholly owned subsidiary of Markham Enterprises Corporation (MEC). The loan received on April 14, 2014 was used to partially fund the cost of Cornell Community Centre and Library.



The loan of \$12M is to be amortized over a period of 20 years, at an interest rate of 4.04%. An annual payment to the Region of \$886,111.33 consists of principal and interest. The \$4M loan is to be amortized over a period of 20 years, at an interest rate of 2%. An annual payment to the Region of \$243,649.74 consists of principal and interest.

CANADA MORTGAGE HOUSING CORPORATION (CMHC)

PRINCIPAL - \$12 million

INTEREST RATE - 4.04% per annum

TERM - 20 years

YEAR	PRINCIPAL Bal b/fwd	PRINCIPAL PAID	INTEREST PAID	PRINCIPAL Bal c/fwd	TOTAL ANNUAL PAYMENT
2011	\$ 12,000,000.00	\$ 401,311.33	\$ 484,800.00	\$ 11,598,688.67	\$ 886,111.33
2012	\$ 11,598,688.67	\$ 417,524.31	\$ 468,587.02	\$ 11,181,164.36	\$ 886,111.33
2013	\$ 11,181,164.36	\$ 434,392.29	\$ 451,719.04	\$ 10,746,772.07	\$ 886,111.33
2014	\$ 10,746,772.07	\$ 451,941.74	\$ 434,169.59	\$ 10,294,830.33	\$ 886,111.33
2015	\$ 10,294,830.33	\$ 470,200.18	\$ 415,911.15	\$ 9,824,630.15	\$ 886,111.33
2016	\$ 9,824,630.15	\$ 489,196.27	\$ 396,915.06	\$ 9,335,433.88	\$ 886,111.33
2017	\$ 9,335,433.88	\$ 508,959.80	\$ 377,151.53	\$ 8,826,474.08	\$ 886,111.33
2018	\$ 8,826,474.08	\$ 529,521.78	\$ 356,589.55	\$ 8,296,952.30	\$ 886,111.33
2019	\$ 8,296,952.30	\$ 550,914.46	\$ 335,196.87	\$ 7,746,037.84	\$ 886,111.33
2020	\$ 7,746,037.84	\$ 573,171.40	\$ 312,939.93	\$ 7,172,866.44	\$ 886,111.33
2021	\$ 7,172,866.44	\$ 596,327.53	\$ 289,783.80	\$ 6,576,538.92	\$ 886,111.33
2022	\$ 6,576,538.92	\$ 620,419.16	\$ 265,692.17	\$ 5,956,119.76	\$ 886,111.33
2023	\$ 5,956,119.76	\$ 645,484.09	\$ 240,627.24	\$ 5,310,635.67	\$ 886,111.33
2024	\$ 5,310,635.67	\$ 671,561.65	\$ 214,549.68	\$ 4,639,074.02	\$ 886,111.33
2025	\$ 4,639,074.02	\$ 698,692.74	\$ 187,418.59	\$ 3,940,381.28	\$ 886,111.33
2026	\$ 3,940,381.28	\$ 726,919.93	\$ 159,191.40	\$ 3,213,461.35	\$ 886,111.33
2027	\$ 3,213,461.35	\$ 756,287.49	\$ 129,823.84	\$ 2,457,173.86	\$ 886,111.33
2028	\$ 2,457,173.86	\$ 786,841.51	\$ 99,269.82	\$ 1,670,332.35	\$ 886,111.33
2029	\$ 1,670,332.35	\$ 818,629.90	\$ 67,481.43	\$ 851,702.45	\$ 886,111.33
2030	\$ 851,702.45	\$ 851,702.45	\$ 34,408.78	\$ (0.00)	\$ 886,111.23
TOTAL		\$ 12,000,000.00	\$ 5,722,226.50		\$ 17,722,226.50

FEDERATION OF CANADIAN MUNICIPALITIES (FCM)

PRINCIPAL - \$4 million

INTEREST RATE - 2.0% per annum

TERM - 20 years

YEAR	PRINCIPAL Bal b/fwd	PRINCIPAL PAID	INTEREST PAID	PRINCIPAL Bal c/fwd	TOTAL ANNUAL PAYMENT
2014	\$ 4,000,000.00	\$ 81,715.28	\$ 40,109.59	\$ 3,918,284.72	\$ 121,824.87
2015	\$ 3,918,284.72	\$ 166,113.80	\$ 77,535.94	\$ 3,752,170.92	\$ 243,649.74
2016	\$ 3,752,170.92	\$ 169,398.86	\$ 74,250.88	\$ 3,582,772.06	\$ 243,649.74
2017	\$ 3,582,772.06	\$ 172,905.83	\$ 70,743.91	\$ 3,409,866.23	\$ 243,649.74
2018	\$ 3,409,866.23	\$ 176,333.02	\$ 67,316.72	\$ 3,233,533.21	\$ 243,649.74
2019	\$ 3,233,533.21	\$ 179,877.31	\$ 63,772.43	\$ 3,053,655.90	\$ 243,649.74
2020	\$ 3,053,655.90	\$ 183,448.41	\$ 60,201.33	\$ 2,870,207.49	\$ 243,649.74
2021	\$ 2,870,207.49	\$ 187,218.78	\$ 56,430.96	\$ 2,682,988.71	\$ 243,649.74
2022	\$ 2,682,988.71	\$ 190,943.26	\$ 52,706.48	\$ 2,492,045.45	\$ 243,649.74
2023	\$ 2,492,045.45	\$ 194,781.21	\$ 48,868.53	\$ 2,297,264.24	\$ 243,649.74
2024	\$ 2,297,264.24	\$ 198,662.06	\$ 44,987.68	\$ 2,098,602.18	\$ 243,649.74
2025	\$ 2,098,602.18	\$ 202,717.67	\$ 40,932.07	\$ 1,895,884.51	\$ 243,649.74
2026	\$ 1,895,884.51	\$ 206,764.05	\$ 36,885.69	\$ 1,689,120.46	\$ 243,649.74
2027	\$ 1,689,120.46	\$ 210,920.00	\$ 32,729.74	\$ 1,478,200.46	\$ 243,649.74
2028	\$ 1,478,200.46	\$ 215,136.27	\$ 28,513.47	\$ 1,263,064.19	\$ 243,649.74
2029	\$ 1,263,064.19	\$ 219,500.73	\$ 24,149.01	\$ 1,043,563.46	\$ 243,649.74
2030	\$ 1,043,563.46	\$ 223,895.71	\$ 19,754.03	\$ 819,667.75	\$ 243,649.74
2031	\$ 819,667.75	\$ 228,396.01	\$ 15,253.73	\$ 591,271.74	\$ 243,649.74
2032	\$ 591,271.74	\$ 232,975.47	\$ 10,674.27	\$ 358,296.27	\$ 243,649.74
2033	\$ 358,296.27	\$ 237,674.40	\$ 5,975.34	\$ 120,621.87	\$ 243,649.74
2034	\$ 120,621.87	\$ 120,621.87	\$ 1,202.91	\$ 0.00	\$ 121,824.78
TOTAL		\$ 4,000,000.00	\$ 872,994.71		\$ 4,872,994.71



2024 CAPITAL BUDGET

Capital Budget Overview

The City of Markham defines an expenditure as a capital expenditure when it meets the following three requirements:

- 1) Expected useful life longer than one year
- 2) Total costs meet or exceed \$5,000
- 3) Alignment with the City's Corporate Goals

Capital projects can be phased in over several years. A monthly report is provided by Finance to internal staff on all open Capital Projects with information on each project's expenditures against budget for tracking purposes.

Approximately 72% of the 2024 Capital Budget is funded from the Development Charge Reserve (38%) and the Life Cycle Replacement and Capital Reserve Fund (34%). Each year, a portion of the Operating Budget is transferred to the Life Cycle Replacement and Capital Reserve Fund as a 'Transfer to Reserves' for the following purposes:

- to fund replacement and rehabilitation of existing assets, categorized as 'Operating Life Cycle Funds';
- to fund new assets and the non-growth share of growth related projects; categorized as 'Operating Non-Life Cycle Funds'.

The City conducts two long terms studies for each year's Capital Budget:

Under *Bill 23*, the Development Charges (DC) Background study is legislatively required to be conducted every ten years, and is made up of two components relating to growth:

- City-Wide Hard Services; relating to cost recovery for major roads, sidewalks, streetlights and storm water management
- City-Wide Soft Services; relating to cost recovery for facilities, parking, parks development and public works.

The DC Background Study was updated in 2022, with the study for City-Wide Hard Services covering the period from 2022 - 2031, and the study for City-Wide Soft Services covering the period from 2022 - 2031.

Both the Life Cycle and Waterworks Reserve studies are updated annually to determine if there are sufficient funds in the Life Cycle Replacement and Capital Reserve Fund and the Waterworks Stabilization and Capital Fund for the rehabilitation and replacement of the City's existing assets for the next 25 years based on known inflows and outflows.

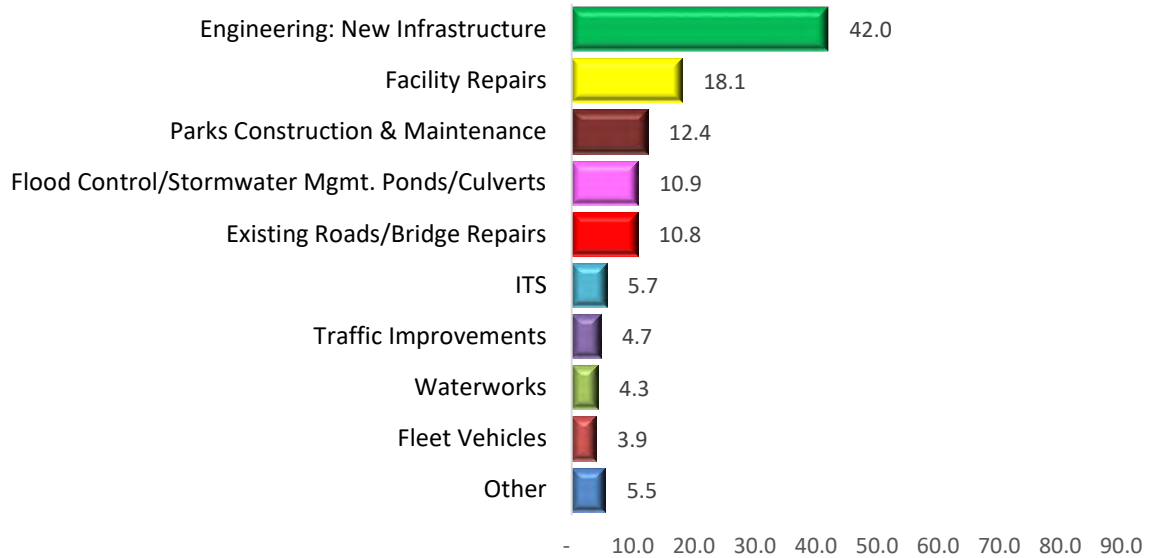


Budget 2024: A Strong Markham

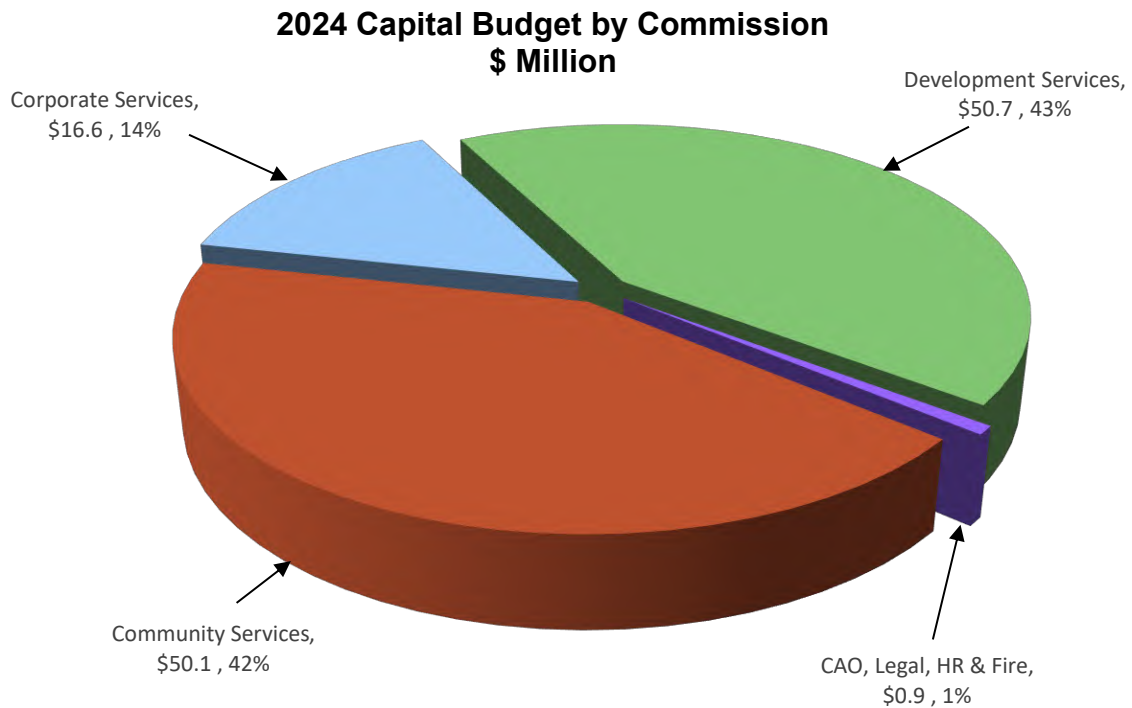
Budget Details

Breakdown of the City of Markham’s 2024 approved \$118.3 million Capital Budget is shown below, by type:

Total \$118.3 Millions



The Capital Budget is allocated by Commission as follows:





Budget 2024: A Strong Markham

The 2024 Capital Budget of \$118.3 million is funded through a variety of sources. Approximately \$85.5 million (72.3%) of the Capital Budget is funded through the Life Cycle Replacement and Capital Reserve Fund, and Development Charges Reserve, while the remaining \$32.8 million (27.7%) of the Capital Budget is made up of the Canada Community Building Fund Reserve and Other Reserves. The following schedule presents the allocation of the Capital Budget by Department according to funding source

2024 CAPITAL BUDGET BY DEPARTMENT AND BY FUNDING SOURCE

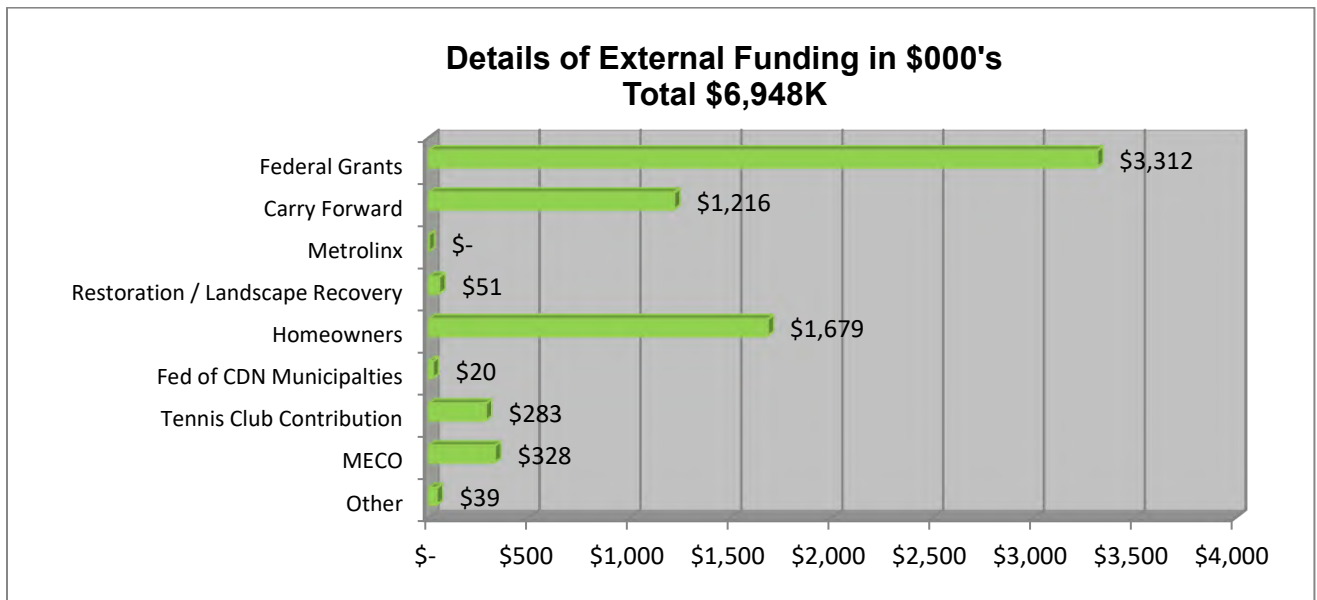
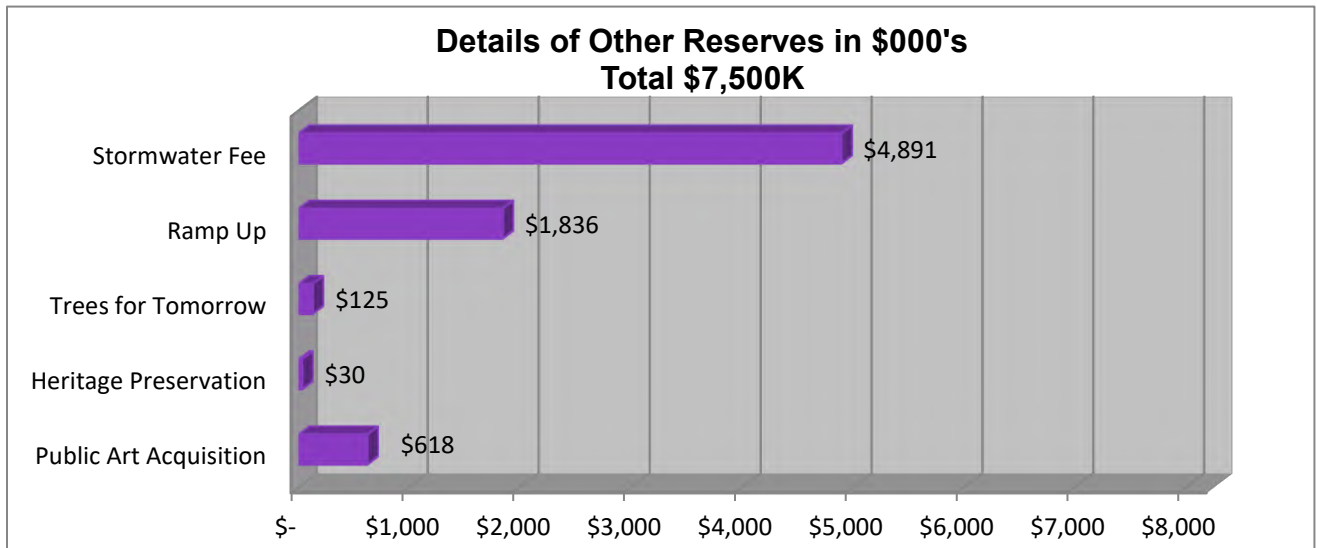
(in 000's)	Operating Budget (Tax Funded)	Life Cycle Replacement and Capital Reserve	Development Charges (DC Reserve)	Development & Building Fees	Canada Community Building Fund	Waterworks Stabilization and Capital Reserve	Non-DC Growth Reserve	Other Reserves	Total 2024 Budget	2023 Budget
Arts Centres	-	363	-	-	-	-	-	-	363	57
Culture	-	-	-	-	-	-	-	248	248	248
Design	-	62	3,507	-	-	-	63	51	3,685	11,307
Building Services	-	-	-	-	-	-	-	-	-	509
Engineering	-	1,197	37,861	-	-	-	1,228	4,051	44,336	86,945
Museum	-	24	-	-	-	-	-	-	24	293
Planning	186	-	1,284	330	-	-	-	30	1,831	4,691
Theatre	-	197	-	-	-	-	-	-	197	1,015
Development Services	186	1,842	42,653	330	-	-	1,291	4,380	50,683	105,065
Legal	-	-	-	-	-	-	-	-	-	433
People Services	-	-	-	-	-	-	-	-	-	176
Fire & Emergency Services	153	702	-	-	-	-	-	-	855	1,989
CAO, Legal, HR & Fire	153	702	-	-	-	-	-	-	855	2,597
Financial Services	54	-	1,025	-	-	-	-	-	1,079	6,439
Legislative Services	21	-	-	-	-	-	-	-	21	-
Sustainability & Asset Management	-	9,240	-	-	-	207	-	371	9,818	26,313
ITS	1,432	3,397	-	255	-	116	-	498	5,698	11,099
Corporate Services	1,507	12,637	1,025	255	-	323	-	869	16,616	43,851
Environmental Services - Stormwater	-	1,343	-	-	1,024	369	-	8,151	10,887	7,054
Environmental Services - Infrastructure	102	3,673	-	-	2,368	-	-	-	6,143	43,908
Environmental Services - Waste	-	-	108	-	-	-	-	-	108	106
Environmental Services - Waterworks	-	-	-	-	-	4,273	-	-	4,273	18,109
Markham Public Library	-	191	41	-	-	-	-	-	232	4,501
Operations - Business & Technical Services	-	-	-	-	-	-	-	-	-	-
Operations - Fleet	-	3,221	401	-	-	327	-	-	3,949	8,865
Operations - Parks	13	5,494	-	-	1,348	-	-	1,869	8,724	7,063
Operations - Roads	-	2,695	487	-	3,665	-	-	-	6,847	14,747
Operations - Utility Inspection & Survey	-	260	-	-	-	-	-	-	260	414
Recreation Services	-	8,687	-	-	-	-	-	-	8,687	6,366
Community Services	115	25,565	1,037	-	8,403	4,969	-	10,020	50,109	111,132
Corporate Wide	-	-	-	-	-	-	-	-	-	-
Corporate Wide	-	-	-	-	-	-	-	-	-	-
	1,961	40,746	44,715	586	8,403	5,291	1,291	15,269	118,263	262,645
	2%	34%	38%	0%	7%	4%	1%	13%		

A complete 2024 Capital project listing is included at the end of this section.



2024 CAPITAL BUDGET OTHER RESERVES BREAKDOWN

Other Reserves refers to external funding and other sources of funding comprising of internal Capital Reserves not listed in the Capital Budget by Department schedule. The following two charts show a breakdown of the Capital Reserves and External Funding that are used to fund a portion of the approved 2024 Capital Projects:





2024 Capital Induced Operating Costs / Savings

Capital induced operating costs / savings are incorporated to the City's Operating Budget during the year of project completion. Projects with capital induced costs / savings that impact the City's Operating Budget are as follows:

<u>Project #</u>	<u>Department/Capital Project Description</u>	<u>2024 Annualized Operating Impact costs/(savings) (in \$000's)</u>	<u>Comments</u>
<u>Engineering</u>			
24052	Sidewalk Program (Construction)	\$38	Sidewalk Construction
		\$38	
<u>ITS</u>			
24068	ITS - Finance System Modernization	\$500	Licensing, Support and Maintenance
24069	ITS - Tour App	\$75	Licensing, Support and Maintenance
24070	ITS - Museum Wifi	\$25	Annual Support and Maintenance
24071	ITS Library - Scheduling Software	\$20	Estimated based on ICO Sol'n
24072	ITS - Auto CAD License or replacement	\$20	Annual License Cost
24075	ITS - Cloud Storage Backup	\$100	Annual licensing, support and maintenance
24076	ITS - Corporate CRM Systems Implementation	\$300	Estimated ongoing licensing/support/maintenance
24076	ITS - Corporate CRM Systems Implementation	\$147	1 New FTE
24077	ITS - ESRI Enterprise License	\$99	Annual license cost
24079	ITS - Front Desk	\$30	Costs of Kiosks
24081	ITS - Life Cycle Asset Replacement	\$53	Support Maintenance and Subscription Fees
24270	ITS - Cyber Security	\$560	Annual Maintenance, Support & Monitoring
		\$1,929	
<u>Finance</u>			
24083	Insurance Risk Management Software Implementation	\$106	Annual subscription cost for ClearRisk
		\$106	
<u>Legislative Services</u>			
24085	eScribe Board Manager Plus	\$17	Annual Subscription Cost beginning 2025
		\$17	
<u>Sustainability and Asset Management</u>			
24091	Building Automation Systems Replacement Program	\$40	Replacement Program
		\$40	
<u>Operations - Parks</u>			
24209	Floodlights, Poles & Cross Arms Replacement	(\$3)	LED light savings
		(\$3)	
<u>Operations - Fleet</u>			
24225	Autonomous Mowers	\$20	Vehicle Parts and Fuel
24232	New Fleet - Parks	\$14	Vehicle Parts and Fuel
24233	New Fleet -By-Law and Regulatory Services	\$20	Vehicle Parts and Fuel
		\$54	
<u>ES - Waterworks</u>			
24258	Acoustic Equipment for Sewer Flushing Optimization	\$1	Equipment Maintenance
		\$1	
	Total Capital Induced Operating Costs / (Savings)	\$2,182	



BUILDING MARKHAM'S FUTURE TOGETHER STRATEGIC PLAN

As discussed in Section 2 – Corporate Strategic Plan and Section 3 – 2024 Budget, Department Business Plans are aligned to Corporate Strategic Goals and Capital project requests achieve the Departmental Objectives in the Business Plans.

The following section summarizes the 2024 Capital projects in relation to Council's 2020 – 2026 Strategic Plan:

Goal 1: Exceptional Services by Exceptional People

- \$8.7M Recreation Centre facility improvement, replacement, refurbishment; Recreation Centre equipment replacement
- \$5.1M ITS asset replacements, initiatives, and portal extensions and upgrades
- \$3.1M Library collections & e-resources*
- \$2.8M Playstructure replacement and playground refurbishment (AODA)

Goal 2: Engaged, Diverse, Thriving and Vibrant City

- \$2.7M Markham Centre Trails Phase 3 & Phase 4: Design and Construction – to be completed Summer 2025
- \$1.8M Planning & Design – Including urban design, biodiversity, and urban boundary expansion lands
- \$1.6M Cornell Centre Parkette East & West – Design and Construction – to be completed Winter 2024
- \$1.2M Innovation and Songbird Parks - Design & Construction – to be completed Fall 2024

*Denotes a 2023 In-Year Project.



Goal 3: Safe, Sustainable and Complete Community

- \$28.8M Elgin Mills – Woodbine to Warden Avenue (Property)
- \$23.4M Markham Village Flood Control Phase 1A – Construction*
- \$8.2M Don Mills Channel SWM Pond - Construction
- \$6.7M Existing roads/bridges repairs and maintenance
- \$4.5M Sidewalk Program (Construction)
- \$4.0M Asphalt Resurfacing - 2024 Concrete & Interlock*
- \$3.9M Fleet Replacement & Refurbishment – Including fire and non-fire
- \$2.4M Streetlight repair & replacement
- \$1.5M Water treatment and SWM pond cleaning
- \$1.5M New traffic signals construction, traffic assets replacement, operational improvements and other traffic initiatives

Goal 4: Stewardship of Money and Resources

- Annual update of the Life Cycle Reserve Study in order to determine adequacy of the Life Cycle Replacement and Capital Reserve Fund to sustain the future replacement and rehabilitation requirements of existing assets over the next 25 years based on known inflows and outflows

*Denotes a 2023 In-Year Project.



LONG TERM CAPITAL BUDGET FORECAST

Growth Related Projects – Development Charges Reserve

Capital Infrastructure related to growth in the City are both material in dollars and critical to the City's service level commitments to its residents and business owners. Capital infrastructure projects include water/sewer, roads, community centres, libraries, parks, and fire stations. As the City grows, the infrastructure to serve and support the new communities must grow also.

Growth related capital is mainly funded from Development Charges (DC's) collected from Developers in the City of Markham. Development Charges are governed by the City's DC By-laws, which are updated every ten years. The City of Markham updated its Development Charges Background Study (DC Study) and DC By-laws in June 2022.

A preliminary capital forecast based on the proposed 2022 DC Study information is included for the period 2025 to 2029:

2025 to 2029 Capital Budget Forecast

(in \$000's – gross cost)

Category	2025	2026	2027	2028	2029	TOTAL
(A) General Government	2,165.0	2,165.0	2,165.0	2,165.0	2,165.0	10,825.0
(B) Library	-	20,883.3	-	-	-	20,883.3
(C) Fire Services	12,075.5	-	-	-	-	12,075.5
(D) Indoor Recreation	6,765.0	54,460.0	6,765.0	-	57,524.5	125,514.5
(E) Park Development & Facilities	34,363.5	50,210.2	3,864.3	-	-	88,438.0
(F) Public Works	1,045.3	-	-	-	-	1,045.3
(G) Waste Management	3,088.3	1,001.4	-	-	-	4,089.7
TOTAL	59,502.6	128,719.9	12,794.3	2,165.0	59,689.5	262,871.3

Notes: Listing of Growth Category Details

- A. Growth-Related Studies
- B. Buildings, Land, Furniture & Equipment, Materials
- C. Buildings, Land, Furniture & Equipment, Firefighter Equipment, Fire Vehicles
- D. Major Facilities, Land, Equipment
- E. Park Development, Vehicles & Equipment, Buildings, Land
- F. Buildings, Land, Furniture & Equipment, Fleet
- G. Buildings, Land, Furniture & Equipment, Fleet

Non-Growth Related Projects – Life Cycle Replacement and Capital Reserve Fund

In 2005, Council approved a reserve study that examined, among other topics, the projected repair and replacement expenditures related to the City's aging capital infrastructure (e.g. bridges, roads, vehicles). The study identified the age of the assets, the expected life cycle of the assets and projected replacement costs in order to quantify the City's future expenditures, by year. A reserve fund, the Life Cycle Replacement and Capital Reserve, was



Budget 2024: A Strong Markham

established to provide a source of funding for the future repair, preventative maintenance and replacement of infrastructure. More details on this reserve are included in the Reserve Policy section.

The City's Reserve Study is updated annually to account for additional assets, the refinement of assumptions on asset replacement cycles, and for adjustments to replacement costs. The following chart projects the City's non-growth related capital expenditures (e.g. repairs, preventative maintenance, replacement of infrastructure) based upon inventory in the life cycle reserve model.

A capital forecast based on the 2024 Life Cycle Reserve Study Update is included for the period 2025 to 2029.

2025 to 2029 Capital Budget Forecast (in \$000's – gross cost)

Category	2025	2026	2027	2028	2029	TOTAL
Facilities	15,107	33,013	24,893	17,099	12,976	103,088
Fire Fighter Equipment	2,227	525	991	905	826	5,475
ITS Infrastructure	2,151	1,642	399	1,394	5,777	11,364
Library Collections	3,235	3,266	3,359	3,426	3,494	16,780
Parks	5,761	5,028	4,061	4,251	5,773	24,874
Public Realm	23	80	24	92	71	290
Roads	12,042	11,094	13,387	12,094	14,405	63,023
Storm Sewers, Storm Water Mgmt & Landfill	4,971	6,251	8,196	3,996	12,835	36,250
Streetlights	162	3,205	358	3,243	258	7,227
Structures (Bridges & Culverts)	4,495	23,961	10,114	1,993	4,001	44,565
Traffic Signals	748	613	550	580	812	3,305
Utility Inspection and Business Technical	0	509	0	142	395	1,046
Vehicles	5,371	3,632	7,125	3,750	7,127	27,006
TOTAL	56,295	92,820	73,458	52,966	68,751	344,290



2024 CAPITAL BUDGET PROJECT LISTING
(in \$ Dollars)

Table with columns: #, Project Description, Total, Tax, Life Cycle, DC - Reserve, DC - Developer, Other. Rows are categorized by Development Services (Culture, Museum, Theatre, Arts Centres, Planning, Parks Design & Construction, Engineering).



2024 CAPITAL BUDGET PROJECT LISTING (in \$ Dollars)

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
24048	Pedestrian Cross-Over (PXO) Design & Construction	347,200			225,680		121,520
24049	Residential Infill Service Connections	1,679,000					1,679,000
24051	Rouge Valley Trails Phase 4B Property Acquisition	335,000			335,000		
24052	Sidewalk Program (Construction)	4,505,500			2,928,576		1,576,924
24053	Smart Commute Markham-Richmond Hill	76,300			76,300		
24054	South Unionville Ave Pavement Marking & Signage	243,700			48,740		194,960
24055	Streetlighting Peer Review	75,100					75,100
24056	SWM Guidelines Update	94,700			94,700		
24057	Traffic Assets Replacement	426,500		426,500			
24058	Traffic Operational Improvements	57,000			37,050		19,950
24059	Yorktech extension (Rodick Rd. to Warden Ave) EA	393,500			393,500		
TOTAL Engineering		44,336,300	-	1,196,500	36,930,082	-	6,209,718
TOTAL Development Services		50,682,800	186,400	1,841,800	41,721,728	-	6,932,872
Chief Administrative Office							
<i>Fire & Emergency Services</i>							
24060	Fire Hose Replacement	32,300		32,300			
24061	Firefighting Tools & Equipment Replacement	79,100		79,100			
24062	Hazardous Materials Replacement	11,400		11,400			
24063	Radio Repeaters and Bone Mic Headsets Replacement	87,100		87,100			
24064	Replacement of Equipment due to Staff Retirements	115,700		115,700			
24065	Rescue Equipment Replacement	10,200		10,200			
24066	Technical Rescue Program - Trench	152,600	152,600				
24067	Vehicle/Industrial Extrication Modernization	366,300		366,300			
TOTAL Fire & Emergency Services		854,700	152,600	702,100	-	-	-
TOTAL Chief Administrative Officer		854,700	152,600	702,100	-	-	-
Corporate Services							
<i>IT Services</i>							
24068	ITS - Finance System Modernization	805,900	467,410	338,490			
24069	ITS - Tour App	75,000	45,000				30,000
24070	Museum Wifi	87,900	87,900				
24071	Library - Scheduling Software	50,900					50,900
24072	ITS - Auto CAD License or replacement	20,400	20,400				
24073	ITS - Cell Boosters (Community Centres)	53,400	53,400				
24075	ITS - Cloud Storage Backup	26,700		26,700			
24076	ITS - Corporate CRM Systems Implementation	2,238,700		2,238,700			
24077	ITS - ESRI Enterprise License	98,700	19,740				78,960
24078	ITS - Existing Portal Infrastructure Extension	341,900		273,520			68,380
24079	ITS - Front Desk	55,600					55,600
24080	ITS - IT Consultants 2024	254,400	203,520				50,880
24081	ITS - Life Cycle Asset Replacement	479,300		396,900			82,400
24082	ITS - Portal/Mobile Part 2	534,200	534,200				
TOTAL IT Services		5,123,000	1,431,570	3,274,310	-	-	417,120
<i>Finance</i>							
24083	Insurance Risk Management Software Implementation	54,200	54,200				
24084	Internal Project Management	1,025,100			1,025,100		
TOTAL Finance		1,079,300	54,200	-	1,025,100	-	-
<i>Legislative Services</i>							
24085	eScribe Board Manager Plus	21,000	21,000				
TOTAL Legislative Services		21,000	21,000	-	-	-	-
<i>Sustainability and Asset Management</i>							
24086	600 Village Parkway - Parking Lot Paving	128,200		98,870			29,330
24087	8100 Warden Facility Repair and/or Replacement Projects	158,400		158,400			
24088	Accessibility Retrofit Program	117,300		117,300			
24089	Angus Glen C.C. East Entrance Wall Repair	160,000		160,000			
24090	Angus Glen C.C. Library Window Replacement	270,000		270,000			
24091	Building Automation Systems Replacement Program	1,044,400		1,044,400			
24092	Building Envelope/Structural Review	57,800		57,800			
24093	Centennial C.C. HVAC Replacement	329,300		329,300			
24094	Civic Centre Repair and/or Replacement Projects	1,740,000		1,740,000			
24095	Cornell C.C. Exhaust Fan and Overhead Doors Project	200,000		200,000			
24096	Corporate Accommodations	262,600		262,600			



2024 CAPITAL BUDGET PROJECT LISTING
(in \$ Dollars)

Table with 7 columns: #, Project Description, Total, Tax, Life Cycle, DC - Reserve, DC - Developer, Other. Includes sub-totals for Sustainability and Asset Management, and Corporate Services.

Community Services

Recreation Services

Table listing recreation services projects with columns for project number, description, and two columns of financial values.



2024 CAPITAL BUDGET PROJECT LISTING
(in \$ Dollars)

Table with columns: #, Project Description, Total, Tax, Life Cycle, DC - Reserve, DC - Developer, Other. Rows include Recreation Services, Markham Public Library, Operations - Roads, and Operations - Parks.



2024 CAPITAL BUDGET PROJECT LISTING

(in \$ Dollars)

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
24214	Milliken Mills Park Waterplay Replacement	574,600		574,600			
24215	Mt. Joy Artificial Turf/Grade Beam Replacement	1,010,500		1,010,500			
24216	Pathways Resurfacing	151,300		151,300			
24217	Pickleball Court Lining Project	13,400	13,400				
24218	Playstructure & Safety Surface Replacement	1,347,500					1,347,500
24219	Relamping & Fixtures Refurbishment	42,500		42,500			
24220	Replace Seasonal Containers	17,900		17,900			
24221	Shade Structure Rehabilitation and/or Replacement	231,900		231,900			
24222	Sportsfield Maintenance & Reconstruction	170,700		170,700			
24223	Stairway Repairs	28,600		28,600			
24224	Talc Cabinet Replacement	7,700		7,700			
TOTAL Operations - Parks		8,724,400	13,400	5,494,400	-	-	3,216,600
Operations - Fleet							
24225	Autonomous Mowers	181,100			181,100		
24226	Corporate Fleet Growth	10,200			10,200		
24227	Corporate Fleet Refurbishing	41,200		41,200			
24228	Corporate Fleet Replacement - Fire	191,500		191,500			
24229	Corporate Fleet Replacement - Ice Resurfacing Machine	108,600		108,600			
24230	Corporate Fleet Replacement - Non-Fire	2,879,800		2,879,800			
24231	Corporate Fleet Replacement - Waterworks	326,600					326,600
24232	New Fleet - Parks	96,700			96,700		
24233	New Fleet -By-Law and Regulatory Services	113,000			113,000		
TOTAL Operations - Fleet		3,948,700	-	3,221,100	401,000	-	326,600
Operations - Utility Inspection & ROW							
24234	German Mills Meadow - Boundary Fence Maintenance	20,400		20,400			
24235	German Mills Meadow - Equipment Maintenance	239,100		239,100			
TOTAL Operations - Utility Inspection & ROW		259,500	-	259,500	-	-	-
Environmental Services - Infrastructure							
24236	Bridges and Culverts - Condition Inspection	70,500		70,500			
24237	Streetlights - Miscellaneous Requests	101,900	101,900				
24238	Streetlights - Poles Replacement	134,500		134,500			
24239	Streetlights Underground Cable Replacement	2,146,100		2,146,100			
24240	Structures Minor Rehabilitation (8 structures)	233,500		233,500			
24241	Structures Program-Full-time Staff	154,400		154,400			
24242	Structures Rehabilitation (4 Structures) - Design & Const.	2,367,800					2,367,800
24243	Structures Replacement (3 Structures) Construction	934,100		934,100			
TOTAL Environmental Services - Infrastructure		6,142,800	101,900	3,673,100	-	-	2,367,800
Environmental Services - Stormwater							
24244	Don Mills Channel SWM Pond - Construction	8,151,000					8,151,000
24245	Oil Grit Separators (OGS) - Inspection and Cleaning	133,800		133,800			
24246	Rain Gauge Replacement	15,400		15,400			
24247	Storm and Sanitary Sewer CCTV Inspection	570,000		200,600			369,400
24248	Storm Sewer Pipes - Rehabilitation	417,300		417,300			
24249	Storm Sewer Pipes Emergency Repairs	59,500		59,500			
24250	Stormwater Underground Tanks - Condition Inspection	81,400		81,400			
24251	Swan Lake Chemical Treatment	162,000		162,000			
24252	Technology Assessment for Chloride Treatment - Swan Lake	50,900		50,900			
24253	Water Quality Improvements	77,300		77,300			
24254	Water Quality Monitoring at Swan Lake	31,000		31,000			
24255	Wet SWM Pond Cleaning #50 & #71 - Constr. & CA	1,023,600					1,023,600
24256	Wet SWM Pond Cleaning ID #55 & #60 - Design	114,200		114,200			
TOTAL Environmental Services - Stormwater		10,887,400	-	1,343,400	-	-	9,544,000



2024 CAPITAL BUDGET PROJECT LISTING
(in \$ Dollars)

Table with 7 columns: #, Project Description, Total, Tax, Life Cycle, DC - Reserve, DC - Developer, Other. Rows include Environmental Services - Waste, Environmental Services - Waterworks, Corporate Wide, and TOTAL Capital Budget Requests.



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

The following pages highlight the major capital projects for the City. Each page provides specific project details including the impact on future operating budgets. The amount of impact is referred to in the following terms: Positive, Negligible, Slight, Moderate and High. Examples of costs that may impact future operating budgets are: personnel, maintenance and repairs, utilities, and supplies.

Positive - The project will either generate some revenue to offset expenses, will actually reduce operating costs or will afford a future cost avoidance.

Negligible - The impact will be less than \$10,000 annually

Slight - The Impact will be between \$10,001 and \$50,000 annually

Moderate - The impact will be between \$50,001 and \$100,000 annually

High – The impact will result in an increase of \$100,001 or more annually

The figures provided are estimates based on the data available at the time of developing the budget.

Due to the impact of the execution of Strong Mayor Powers on the 2024 budgeting process, there were 38 requested and approved 2023 In-Year Capital Projects. The capital budget amount for these 38 projects has been incorporated into the restated 2023 Capital Budget tables. However, since these In-Year projects were not included in the 2023 Budget Report the five 2023 In-Year Capital Project Requests for projects greater than \$1M have been included in this year's summary.



CAPITAL PROJECT REQUESTS FOR Projects Over \$1 Million Summary (\$000's)

	<i>Project #</i>	<i>Project Description</i>	<i>2024 Budget</i>
<i>Operations - Roads</i>			
	23470	Asphalt Resurfacing - 2024 Concrete & Interlock (In-Year Project)	4,000
<i>Markham Public Library</i>			
	23449	Library Collections - 2024 (In-Year Project)	3,093
<i>Environmental Services - Waterworks</i>			
	23038	Water Meters - Replacement Program-2024 (In-Year Project)	1,068
<i>Recreation Services</i>			
	23465	Markham Village C.C. Arena Replacement Project (In-Year Project)	1,725
<i>Environmental Services - Infrastructure</i>			
	23468	Markham Village Flood Control Phase 1A - Construction (In-Year Project)	23,721
<i>Parks Design & Construction</i>			
	24021	Cornell Centre East Parkette - Design & Construction	1,173
	24024	Innovation and Songbird Parks - Design & Construction	1,153
<i>Engineering</i>			
	24035	Elgin Mills -Woodbine to Warden Ave (Property)	28,761
	24038	Markham Center Trails Phase 4 Design & CA	1,279
	24039	Markham Centre Trails Phase 3 - Construction &CA	1,404
	24049	Residential Infill Service Connections	1,679
	24052	Sidewalk Program (Construction)	4,506
<i>IT Services</i>			
	24076	ITS - Corporate CRM Systems Implementation	2,239
<i>Finance</i>			
	24084	Internal Project Management	1,025
<i>Sustainability and Asset Management</i>			
	24091	Building Automation Systems Replacement Program	1,044
	24094	Civic Centre Repair and/or Replacement Projects	1,740
	24113	Salary Recoveries for staff	1,578
<i>Recreation Services</i>			
	24126	Centennial C.C. Arena Pad Replacement	1,114
	24131	Centennial C.C. Refrigeration System Replacement	1,250
<i>Operations - Roads</i>			
	24182	Asphalt Resurfacing	3,705
	24191	Localized Repairs - Curb & Sidewalk	1,412
<i>Operations - Parks</i>			
	24200	AODA Playground Refurbishments - Year 2 of 4	1,475
	24215	Mt. Joy Artificial Turf/Grade Beam Replacement	1,011
	24218	Playstructure & Safety Surface Replacement	1,348
<i>Operations - Fleet</i>			
	24230	Corporate Fleet Replacement - Non-Fire	2,880
<i>Environmental Services - Infrastructure</i>			
	24239	Streetlights Underground Cable Replacement	2,146
	24242	Structures Rehabilitation (4 Structures) - Design & Const.	2,368
<i>Environmental Services - Stormwater</i>			
	24244	Don Mills Channel SWM Pond - Construction	8,151
	24255	Wet SWM Pond Cleaning #50 & #71 - Constr. & CA	1,024



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **Cornell Centre East Parkette - Design & Construction**

Project Number **24021**

Estimated Total Cost of Project **1,172,600**

Commission **Development Services**

Department **Parks Design and Construction**

Project Description

This Project is to design and construct the 2.84 acre (1.15 ha) park located between Rustle Woods Ave. to the north, Stauffer Cres. to the South, Donald Cousens Pkwy to the East and Cornell Rouge Blvd to the West. Anticipated Park Amenities include a junior/senior playground, shade structures, site furnishings, pathways and associated landscape works.

Location

Cornell Centre East Parkette, located between Rustle Woods Ave. to the north, Stauffer Cres. to the South, Donald Cousens Pkwy to the East and Cornell Rouge Blvd to the West.

Work to be Performed

Design and construct the 2.84 acre (1.15 ha) park. Anticipated Park Amenities include a junior/senior playground, shade structures, site furnishings, pathways and associated landscape works.

Reason for Work

To provide required recreation activities to area residents.

Impact on Future Operating Budgets

Slight Impact. Annualized operating cost is \$12,017 (1.15 ha X \$10,450) starting in 2026. Costs will be included in the Life Cycle Reserve Study at time of park assumption based on updated replacement cost for each amenity.

Estimated Project Completion Date – Estimated in service Date is Q4 2025.



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Innovation and Songbird Parks - Design & Construction

Project Number 24024

Estimated Total Cost of Project 1,153,300

Commission Development Services

Department Parks Design and Construction

Project Description

This Project is to design and construct the 0.45 acre (0.18 ha) parkette located on the Southwest corner of Rustle Woods Ave and Cornell Rouge Blvd. Anticipated Park Amenities include a shade structure, site furnishings, pathways and associated landscape works.

Location

Innovation and Songbird Parks, located on the Southwest corner of Rustle Woods Ave and Cornell Rouge Blvd.

Work to be Performed

design and construct the 0.45 acre (0.18 ha) parkette. Anticipated Park Amenities include a shade structure, site furnishings, pathways and associated landscape works.

Reason for Work

To provide required recreation activities to area residents.

Impact on Future Operating Budgets

Negligible Impact. Cost per ha is \$2,235,555 (\$402,400/0.18 ha) or \$894,222 per acre. Annualized operating cost is \$1,881 (0.18 ha x \$10,450) starting in 2026. Costs will be included in the Life Cycle Reserve Study at time of park assumption based on updated replacement cost for each amenity.

Estimated Project Completion Date – Estimated in service date: Q4 2025.



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Elgin Mills -Woodbine to Warden Ave (Property)

Project Number 24035

Estimated Total Cost of Project 28,761,200

Commission Development Services

Department Engineering

Project Description

This budget request is for the Property Acquisition requirements for Elgin Mills Phase 1, from Woodbine Ave to Warden Ave. The Budget request also includes fees for external consultant to start the negotiation with the property owners and to acquire the properties.

Location

Various locations along Elgin Mills Phase 1, from Woodbine Ave to Warden Ave.

Work to be Performed

The EA has been completed in Jan 2024 with Detail design to commence in April 2024, and be completed by May 2026. Property requirements and utility relocation for this project was identified during the EA process. Construction is anticipated to start in 2026.

Reason for Work

The Elgin Mills Class EA Study identified the need to widen Elgin Mills from Woodbine Avenue to McCowan Road from 2 lane rural cross section to 4 lane urban cross section with 4.0 m Active Transportation Facilities. The property acquisition is required in support of the road widening.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets. The proposed budget does not include any expropriation cost. If required, staff will prepare a separate report to Council.

Estimated Project Completion Date – As per the current anticipated design schedule, we are expecting 60% design by Spring 2025, at which point Real Property will begin the negotiation with affected property owners. Real Property have been advised of the project and the required properties. As per conversation with Real Property, land acquisition can take up to 12 months from the date of start of negotiation (60% date), while expropriation can take more than 18 months.



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Markham Center Trails Phase 4 Design & CA

Project Number 24038

Estimated Total Cost of Project 1,279,300

Commission Development Services

Department Engineering

Project Description

Design of Markham Centre Trails Phase 4 from Apple Creek to Highway 7, approximately 1600m in length. The design will include in-water work and extensive consultation with external agencies, including the TRCA, due to two proposed bridges over the Rouge River.

Location

Markham Center Trails Phase 4 from Apple Creek to Highway 7.

Work to be Performed

The design will include in-water work and extensive consultation with external agencies, including the TRCA, due to two proposed bridges over the Rouge River.

Reason for Work

To provide pedestrian and cycling linkages through a safe and well-connected trail network.

Impact on Future Operating Budgets

Operating and Maintenance cost of the intersection will be determined by Operations during detailed design.

The budget was derived based on recently awarded design consultant fees for trail projects of similar size and scope. This budget includes Design and CA & SI. 65% funded from DCA 35% funded from Project #22328.

Estimated Project Completion Date – The design to commence in July 2024 and to be completed by Dec 2025.



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Markham Centre Trails Phase 3 - Construction & CA

Project Number 24039

Estimated Total Cost of Project 1,403,600

Commission Development Services

Department Engineering

Project Description

Construction of Markham Centre Trails Phase 3 on the south side of the Rouge River from Warden Avenue to Verdale Crossing, approximately 450m in length. This request includes construction, contract administration and inspections.

Location

Markham Centre Trails Phase 3 on the south side of the Rouge River from Warden Avenue to Verdale Crossing.

Work to be Performed

Construction of Markham Centre Trails Phase 3, including contract administration and inspections.

Reason for Work

To provide pedestrian and cycling linkages through a safe and well-connected trail network.

Impact on Future Operating Budgets

Operating and Maintenance cost of the intersection will be determined by Operations.

The RFP for CA&SI was issued in April 2024. Carry forward from account #23102: 65% funded from DCA and 35% funded from project 22328.

Estimated Project Completion Date – Design was at 100% and completed in January 2024. The Construction tender was issued in April 2024, construction to commence in August 2024 and to be completed by Dec 2024.



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Residential Infill Service Connections

Project Number 24049

Estimated Total Cost of Project 1,679,000

Commission Development Services

Department Engineering

Project Description

The installation of new water, sanitary, and storm service connections, within the City’s right-of-way, are required for homeowners that apply for residential infill applications, when existing services cannot be re-used in accordance with the City’s sewer use by-law. This includes the upgrades or modifications to the existing service connections.

Location

Variable depending on application. All servicing work is within the City of Markham’s rights-of-way. The City processes approximately 100 requests for new service connections per year.

Work to be Performed

The installation of new water, sanitary, and storm connections are required during most new residential infill home construction projects since most of these projects are larger than the existing homes. The condition of the existing service connections are assessed during the application process and are typically deemed to be either too small or in need of replacement.

Reason for Work

The installation/modification of water, sanitary and storm service connections is to ensure that viable services are available within the City’s right-of-way up to the property line. This includes upgrades, repairs, and decommissioning of existing service connections as required.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets. The budgeted amount is fully recoverable from the homeowners/builder on infill developments.

Estimated Project Completion Date – Work is completed as required based on applications/requests received. The construction works shall be completed by October 31, 2024, and the project completion date is December 2024.



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Sidewalk Program (Construction)

Project Number 24052

Estimated Total Cost of Project 4,505,500

Commission Development Services

Department Engineering

Project Description

To complete the construction of new sidewalk in various areas within the City to provide pedestrian access and link to the City sidewalk network. The design of these section will be completed by December 2023.

Locations

#	Road Section	Ward	Length (m)
1	Cochrane Dr. (Perth Ave to Cochrane Dr)	8	1650
2	Commerce Valley Dr W (Leslie Ave to Hwy 7)	8	650
3	14th Ave (100m west of Markham Rd to Markham Rd)	7	100
4	Carlton Rd (Warden Ave to Braitewaite Rd)	3	460
5	Heritage Rd (McCowan to Laidlaw)	4	585
6	McIntosh Dr (Woodbine Ave to Apple Creek Dr)	2	440
7	Rivera Dr (Rodick to 14th Ave)	8	900

Work to be Performed

Construction of new sidewalk in various areas within the City

Reason for Work

To provide pedestrian access and link to the City sidewalk network.

Impact on Future Operating Budgets

Slight Impact. The estimated construction cost is derived from consultant estimates and staff input. Estimated total length of sidewalk 4.8km. Utility relocation is part of this request. 65% funded from DCA, 17.5% funded from Non-DC Growth and 17.5% funded from CBC. Future operating budget impact of \$37,975.

Estimated Project Completion Date – Tender to be released in Apr 2024 and construction be completed by December 2025. Community consultation has been completed.



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name ITS - Corporate CRM Systems Implementation

Project Number 24076

Estimated Total Cost of Project 2,238,700

Commission Corporate Services

Department IT Services

Project Description

With the disengagement of our previous Corporate CRM vendor, a new solution platform will be chosen and remaining capital from that project will be used to cover cost of the platform. The anticipated larger expenses will be directly related to the implementation, configuration, integration, training, and other requirements associated with rolling out a new CRM systems platform.

Location

Corporate, City-wide.

Work to be Performed

CXM strategy workshops are underway. Implementation, configuration, integration, training, and other requirements associated with rolling out a new CRM systems platform will be determined after a platform has been chosen.

Reason for Work

This project is in support of the Markham Digital Strategy, as well as the result of our current platform ACR (Active Citizen Request) being end of life and unsupported

Impact on Future Operating Budgets

This is a placeholder and estimated cost need for a SI (System Implementer). In addition, the operating expense required is reflective of the anticipated ongoing licensing, maintenance and support model needed for the new platform. Estimated operating budget impact of \$147K for personnel, and \$300K for non-personnel related line items. Future operating impact TBD.

Estimated Project Completion Date - CXM strategy workshops are underway and more definitive estimate will be determined after a platform has been chosen.



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Internal Project Management

Project Number 24084

Estimated Total Cost of Project 1,025,100

Commission Corporate Services

Department Finance

Project Description

Project to allocate internal resource costs to Development Charges (DC) associated with the administration and procurement management aspects of capital growth. The project represents 90% of the total costs and the remaining 10% will be funded from the operating budget.

Location

Corporate

Work to be Performed

Allocation of internal resource costs to Development Charges associated with the administration and procurement management aspects of capital growth.

Reason for Work

Allocation of internal resource costs to DC.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets. Project includes internal resource costs, with 10% funded from current year's operating budget.

Estimated Project Completion Date – Expected to be completed by December 2024



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name	Building Automation Systems Replacement
Project Number	24091
Estimated Total Cost of Project	1,044,400

Commission Corporate Services

Department Sustainability and Asset Management

Project Description

This is funding for Design and Replacement work for Building Automation Systems (BAS) in 7 City facilities.

Locations

7 City facilities: Cornell C.C., Armadale CC, Fire Station 93, Fire Station 99, Museum Collections, Markham Village Library, Varley Art Gallery

Work to be Performed

Design and Replacement work for Building Automation Systems (BAS).

Design work (for Cornell C.C.): consists of engineering consultant services to audit building systems, prepare updated control replacement scope for tender packages, and contract administration and commissioning.

Replacement work (for other 6 facilities): consists of new BAS installation based on tender package.

Reason for Work

The work is to migrate facilities on the old central BAS platform that is sunsetting (discontinuation of parts and software update), to the new central BAS. The new BAS has improved accessibility and functionality, leading to service enhancements to staff and the public. Modernization of the BAS provides a safe and secure environment by reducing risks such as phasing out obsolete unsupported components, reduce cybersecurity vulnerabilities, and alignment with industry best practices



Impact on Future Operating Budgets

Positive Impact. Forecasted utility costs savings are \$40k starting in 2025, additional \$27k starting in 2026, and \$67k starting in 2027. Amount is validated and consistent with the Life Cycle Reserve Study.

Estimated Project Completion Date –

Replacement work (for 6 facilities) is expected to be completed by December 31, 2025, and Monitoring & verification phase is expected to be completed by December 31, 2026.

Design work (for Cornell C.C.): is expected to be completed by April 2025



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **Civic Centre Repair and/or Replacement Projects**

Project Number **24094**

Estimated Total Cost of Project **1,740,000**

Commission Corporate Services

Department Sustainability and Asset Management

Project Description

Program includes various life cycle works to maintain the Civic Centre Facility in a state of good repair and in alignment to the Asset Management Plan/Policy.

Location

Markham Civic Centre

Work to be Performed

Various life cycle works to maintain the Civic Centre.

- \$247,200 - Misc items including walls, fixtures, chairs, ceiling and railings
- \$1,151,100 - Replace all 5 elevators including cabs & cylinders
- \$331,500 - Consultant review (Exterior light review, Garage Ramp Design, Garage Roof, Washroom Design)
- \$10,200 - Washroom tiles grouting (1990-2010)

Reason for Work

To maintain the Civic Centre Facility in a state of good repair and in alignment to the Asset Management Plan/Policy.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets. Project includes internal charges. Amount is validated and consistent with the Life Cycle Reserve Study and based on the prior year annual condition assessment and cost estimation

Estimated Project Completion Date – Expected to be completed by December 31, 2025.



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Salary Recoveries for staff

Project Number 24113

Estimated Total Cost of Project 1,577,700

Commission Corporate Services

Department Sustainability and Asset Management

Project Description

Cost recovery for Sustainability & Asset Management staff on Capital projects.

Location

City-wide: Civic Centre, 8100 Warden, Fire facilities, Library facilities, Museum building, Operation facilities, Angus Glen C.C, & Cornell C.C.

Work to be Performed

The list of projects are as follows: Accessibility, Building Condition Audit, Corporate Security operations and system upgrades, Civic Centre, 8100 Warden, Fire facilities, Fire systems maintenance, Facility Energy Management Program (FEMP), BAS Replacement program, Library facilities, Museum - various buildings, Operation facilities, Roofing replacement, Angus Glen C.C. Window Replacement, Cornell C.C. Exhaust Fan and Overhead Doors Project.

Reason for Work

Cost recovery for Sustainability & Asset Management staff on Capital projects. Refer to listing of projects under Work to be Performed above.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets. The request is based on staff with varying percentage of time allocated to work on various projects. Amount is validated and consistent with the 2023 Life Cycle Reserve Study update.

Estimated Project Completion Date – Expected to be completed by March 30, 2025.



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Centennial C.C. Arena Pad Replacement

Project Number 24126

Estimated Total Cost of Project 1,113,500

Commission Community Services

Department Recreation Services

Project Description

This project is to replace the existing arena pad and header trench system in the arena at Centennial C.C.

Location

Centennial C.C. Arena

Work to be Performed

This replacement project will include the concrete pad, the header return and supply piping, the header trench and the underfloor heating.

Reason for Work

To support the ice making process, arena refrigerant is distributed to the network of pipes located within the refrigerated cold floor, typically concrete. This movement of refrigerant is accomplished via a set of supply and return headers, which are normally located within an open trench covered by either wood planks or steel. The existing arena concrete pad and header piping system were installed in 1983. A condition assessment indicates that replacement is warranted.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets. The amount requested is consistent with recent award plus inflation, and includes the arena pad and header pipes.

Estimated Project Completion Date – September 2025



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Centennial C.C. Refrigeration System Replacement

Project Number 24131

Estimated Total Cost of Project 1,250,100

Commission Community Services

Department Recreation Services

Project Description

This project is to replace arena refrigeration system consisting of the compressors, chiller and condenser at Centennial C.C.

Location

Centennial C.C. Arena

Work to be Performed

The existing three (3) compressors, two (2) condensers, chiller and header pipes were last replaced in 1999 and are all past their useful life. Based on condition assessment as part of CIMCO's annual assessment report, replacement is warranted. Recreation is currently undergoing an arena refrigeration study that will determine the appropriate refrigerant to use as part of this replacement project.

Reason for Work

The identified refrigeration equipment functions together to create a solid, safe and high-quality ice surface for various ice activities. Centennial C.C. has been identified as a Net Zero facility and has undergone a study that will transform its key refrigeration equipment such that the new system helps to achieve the City's Net Zero targets.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets. The amount requested is consistent with recent quote.

Estimated Project Completion Date – September 2025



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Asphalt Resurfacing

Project Number 24182

Estimated Total Cost of Project 3,705,200

Commission Community Services

Department Operations - Roads

Project Description

Asphalt resurfacing of roads throughout the City utilizing a pavement management program to select rehabilitation candidates. The 2024 total request amount is \$7.7M of which \$4M was approved by Council in November 2023 relating to the concrete, interlock and asphalt preservation components of the overall project.

Location

Various locations throughout the City as selected by the pavement management program.

Work to be Performed

Asphalt Resurfacing of approximately 17 km of two and four lane roads, and 10.8 km of two and four lane roads of pavement preservation. Other work includes interlock, material testing, route and seal, steel, and AC index. Various strategies are utilized on a site-specific basis.

Reason for Work

The overall goal is to maintain an acceptable pavement condition index and user satisfaction by implementing cost effective strategies designed to extend pavement life and reduce overall maintenance costs of the road network. Condition assessment is conducted triennially to determine specific locations. This is followed by a detailed visual inspection by Operations staff which verifies the laser condition assessment. Identified in the Life Cycle Reserve Study

Impact on Future Operating Budgets

Positive - The project will lead to reduced operating costs or afford a future cost avoidance as a result reduced ongoing maintenance

Estimated Project Completion Date – December 2024



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Localized Repairs - Curb & Sidewalk

Project Number 24191

Estimated Total Cost of Project 1,411,700

Commission Community Services

Department Operations - Roads

Project Description

Maintenance repairs to sidewalks, curbs, and catch basins throughout the City as identified by staff. Program ensures roads and boulevards are made safe for all cyclists, pedestrians and vehicular traffic. Program removes hazards, deficiencies, and reduces risk to the City by replacing with new concrete. This program promotes safety, reduces liability and encourages walkability within the community.

Location

City-wide, various sidewalks, curbs and catch basins throughout the City.

Work to be Performed

Maintenance repairs to sidewalks, curbs, multi-use paths (MUP) and catch basins throughout the City as identified by staff through road patrol.

Reason for Work

Ensure that deficient sections are repaired to minimize trip and fall incidents and reduce associated liability to the City. The purpose of the concrete curb is to channel storm water into the storm sewer system. Addresses minor repair locations of curb, sidewalk, MUP failures in order to reduce the City's liability, protect against claims of negligence and extend the Life Cycle. Identified in the Life Cycle Reserve Study.

Impact on Future Operating Budgets

The City's engineering department will continue to construct and improve intersections every year based on the budget available.

Operating and Maintenance cost of the intersection will be determined by Operations.

Estimated Project Completion Date – Various Locations City Wide - November 2024



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name AODA Playground Refurbishments - Year 2 of 4

Project Number 24200

Estimated Total Cost of Project 1,474,800

Commission Community Services / Development Services

Department Operations – Parks/ Urban Design

Project Description

Replacement of safety surfacing with associated elements to make playgrounds fully accessible and Accessibility for Ontarians with Disabilities Act (AODA) compliant. This 4-year project will address playgrounds currently with sand safety surfacing replaced between 2015 and later, and will run in parallel to the yearly capital life cycle replacement project for Playstructures & Rubberized Surface Replacement.

Location

There are 18 citywide parks in the 2nd year of this refurbishment program as follows: Proctor Park East and West, Bayview Reservoir Park, Drake Park East and West, Duncan Park, Lundy Park, Paddock Park, Pioneer Park, Romfield Park, Glencrest Park, Johnsvie Park North and South, Pomona Mills Park, Bishop Cross Park, Railside Park, Rayneswood Park, Royal Orchard Park, Franklin Carmichael Park, Green Lane Park North and South, John Baird Woods

Work to be Performed

This project requires removal of sand surfacing and replacement with EWF (Engineered Wood Fibre), in addition to installing drainage, curbs, entrance ramps, and paved pathways to access the AODA compliant playground.

Reason for Work

Playground safety surfacing and associated elements are required to meet AODA guidelines, at the time of installation and throughout the useful life, meeting CSA guidelines (Z614-07 Children's Play spaces and Equipment).

Impact on Future Operating Budgets

No anticipated impact on future operating budgets

Estimated Project Completion Date – Expected to be completed December 2024



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Mt. Joy Artificial Turf/Grade Beam Replacement

Project Number 24215

Estimated Total Cost of Project 1,010,500

Commission Community Services

Department Operations - Parks

Project Description

The replacement of the artificial turf at Mt. Joy C.C. is scheduled to take place in 2024 and includes the construction of a new grade beam to be constructed at the south end of the existing field, along with mechanical system relocation. This project will separate the year round use field from the full-size outdoor field to eliminate uneven wear of the artificial turf fabric on the seasonal field, and making these stand-alone fields.

Location

Mt. Joy C.C.

Work to be Performed

The existing grade beam will be removed as required and a new grade beam will be installed at the south end of the field to facilitate year-round use of the air support structure without impacting seasonal use of the field. At the time of reconfiguration, permanent bleachers will be added to provision the field for competitive league play. Engagement of a consultant/project manager and a structural engineer will be required.

Reason for Work

Artificial turf fields are an important component of the City's sports field resources and allow competitive league play outside of regular season dates. The grade beam is currently located within the full-size soccer field. The use of the air support structure in this configuration is prematurely wearing the artificial turf in that portion of the field resulting in uneven turf not acceptable to league play.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets. Requested project budget is related to capital project #23220, with a budget of \$1,140,900, including consulting expenses.

Estimated Project Completion Date – Expected to be completed by July 2025



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **Playstructure & Safety Surface Replacement**

Project Number **24218**

Estimated Total Cost of Project **1,347,500**

Commission **Community Services / Development Services**

Department **Operations – Parks / Urban Design**

Project Description

Replacement of playground equipment, and safety surfacing as required, to maintain the current standards (CSA – Canadian Standards Association CAN/CSA-Z614-07, Children’s Play Spaces and Equipment) and AODA compliance

Location

There are 11 citywide parks to be completed as follows:
Abraham Iredell Park, Colty Corners, Frederick Bagg Park, Frederick Peterson Park, Roxbury North Park, Roxbury Central, Sinclair Holden Park, Robert Grundy Parkette, Gordon Stollery Park, Henry White Park, South Unionville Park

Work to be Performed

Replacement of playground equipment, safety surfacing and associated elements as required, to maintain the current standards (CSA-Z614-07) and AODA compliance.

Reason for Work

City park facilities condition assessment reviews all lifecycle replacement prior to project request.

Impact on Future Operating Budgets

No impact in operating budget

Estimated Project Completion Date – Expected to be completed August 2025



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Corporate Fleet Replacement - Non-Fire

Project Number 24230

Estimated Total Cost of Project 2,879,800

Commission Community Services

Department Operations - Fleet

Project Description

2024 Annual Fleet Replacement Program based on the Council adopted Corporate Fleet Policy Guidelines. Life cycle costing targets optimal replacement intervals (ORI) which identifies the most cost-effective time period for replacement. All vehicles and equipment contained in this program have reached or surpassed the ORI. User Departments were consulted with respect to the units in this program.

Location

City-wide, Operations.

Work to be Performed

Replacement of 48 units of which 25 units are licensed vehicles (e.g. 19,500 GVW flatbed with Arctic Plow, one ton flatbed, tandem axle dump/plow/wing, full size cab pick-up, service body sign truck with post puller, compact SUV and pick-up), 23 units are non-licensed equipment (e.g. loader backhoe, liftgate, slide-in spreader, mower, sub compact tractor, top dresser) and various small equipment (e.g. string trimmers, chainsaws).

Reason for Work

Useful life varies from 4-12 years based on vehicle/equipment unit types. Life cycle costing targets optimal replacement intervals (ORI), which identifies the most cost-effective time period for replacement.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets.

Estimated Project Completion Date – Expected to be completed by December 31, 2024.



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Streetlights Underground Cable Replacement

Project Number 24239

Estimated Total Cost of Project 2,146,100

Commission Community Services

Department Environmental Services - Infrastructure

Project Description

Replacement of 15 km underground streetlight cables in older areas based on condition assessment.

Location

City-wide, various locations as indicated on the location map attached below.

Work to be Performed

Replacement of 15 km underground streetlight cables in older areas based on condition assessment.

Reason for Work

The service life of existing streetlight underground cable is estimated to be 55 years. Approximately, 6.5% of underground cables have been replaced to date. 100 km of streetlight cable was inspected in 2020. The recommendation from this condition inspection report was to replace 24 km cable within next 5 years. - 15 km will be replaced through this budget request - 9 km will be replaced in 2025 & 2026.

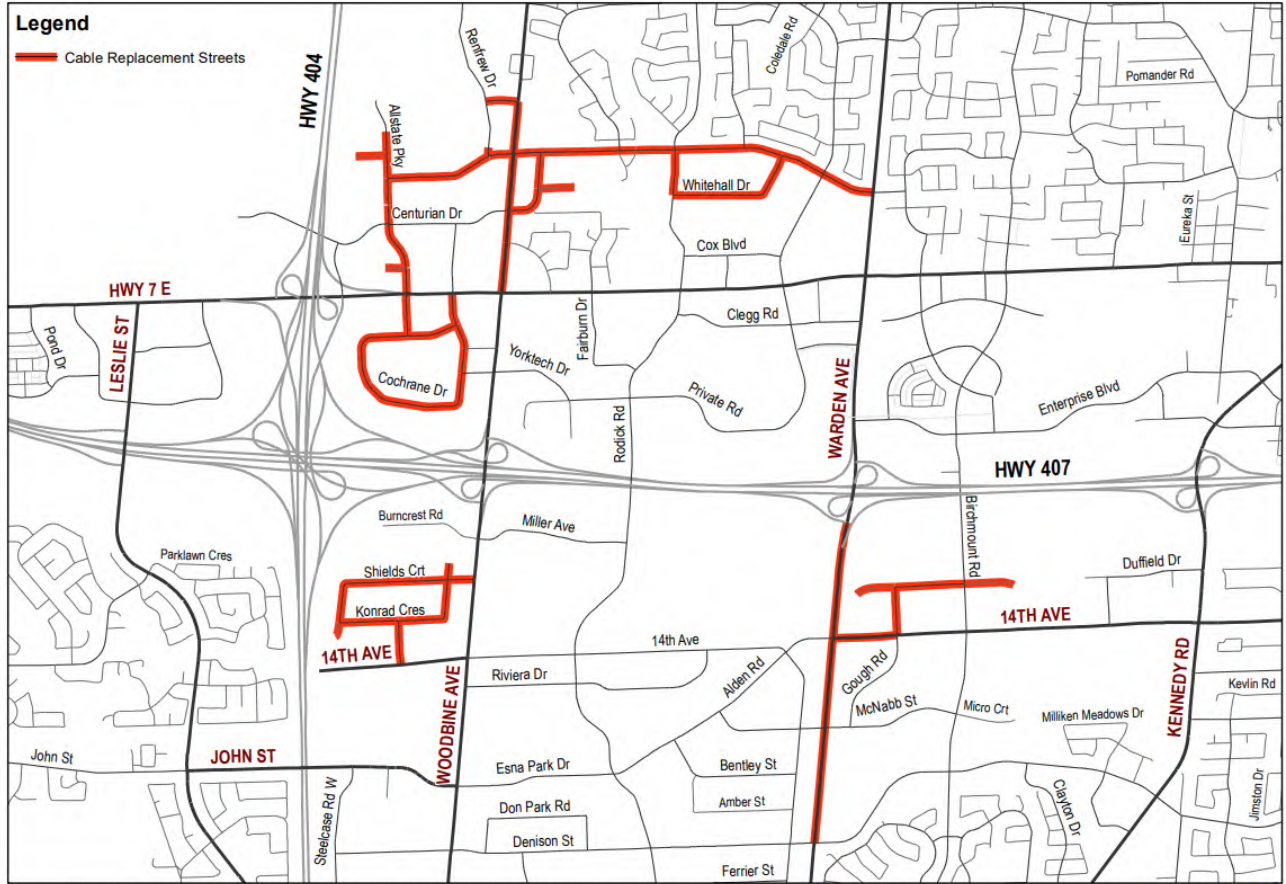
Impact on Future Operating Budgets

No anticipated impact on future operating budgets. Unit cost is consistent with recent award plus inflation.

Estimated Project Completion Date – Based on the recommendation from the condition inspection report, of the 24 km of cable to be replaced, 15 km will be replaced through this budget request. The remaining 9 km will be replaced in 2025 & 2026.



Budget 2024: A Strong Markham



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Date: 2023-06-06



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Structures Rehabilitation (4 Structures) - Design & Const.

Project Number 24242

Estimated Total Cost of Project 2,367,800

Commission Community Services

Department Environmental Services - Infrastructure

Project Description

Design and construction of 4 structures (SC016, C049, C063, and C066).

Location

City-wide, 4 structures/locations (SC016, C049, C063, and C066) as indicated on the location maps below.

Work to be Performed

This project includes rehabilitation (design and construction) of 4 structures.

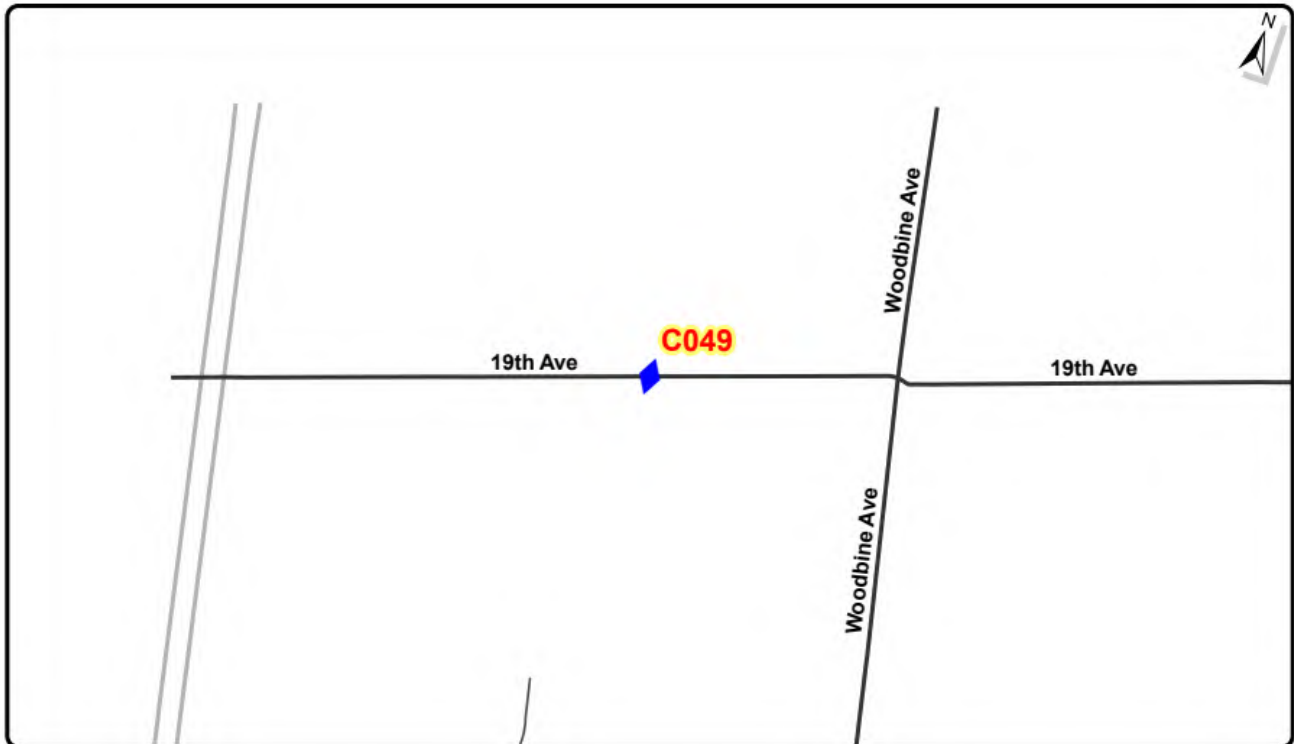
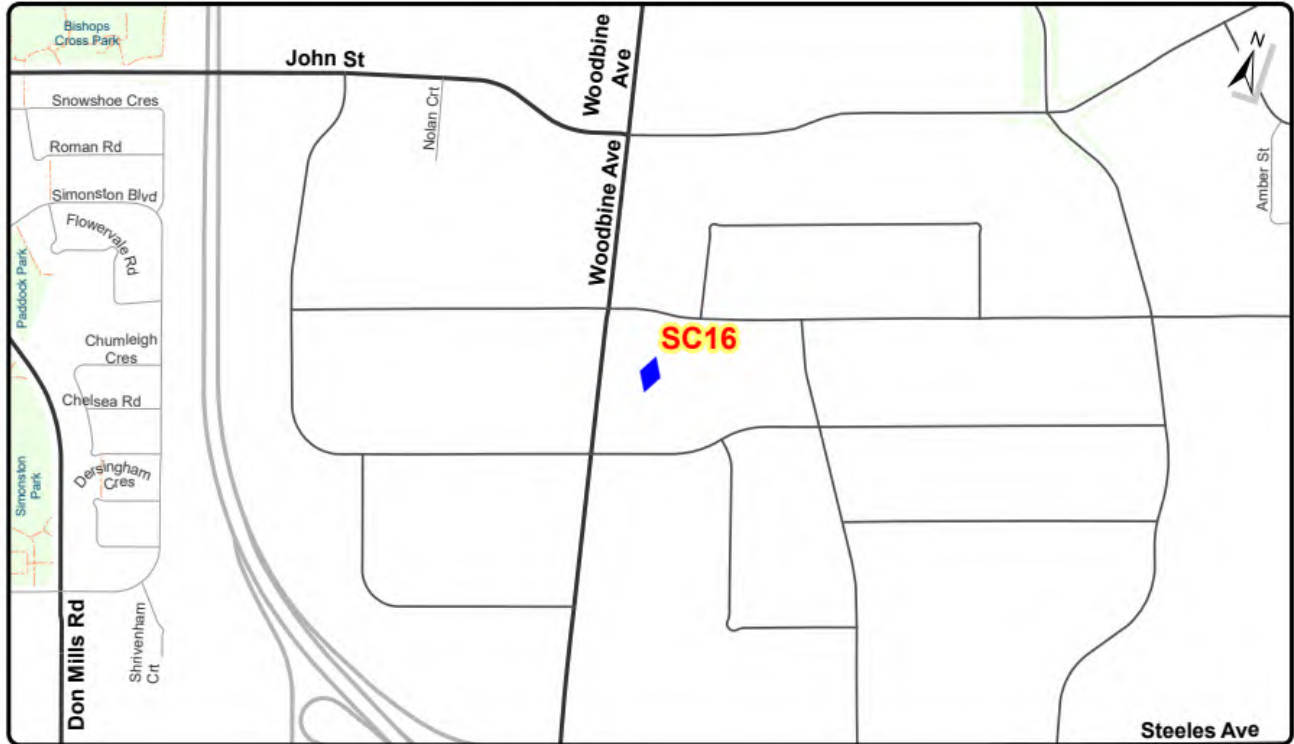
Reason for Work

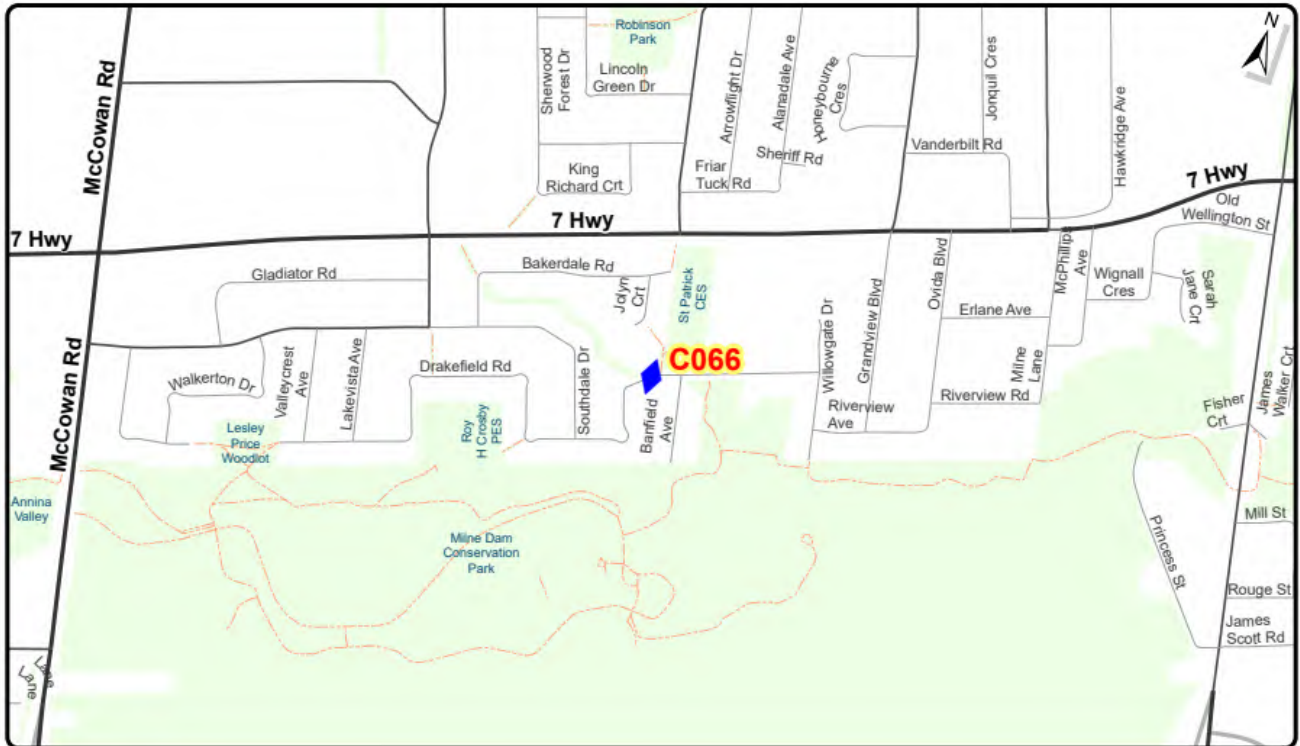
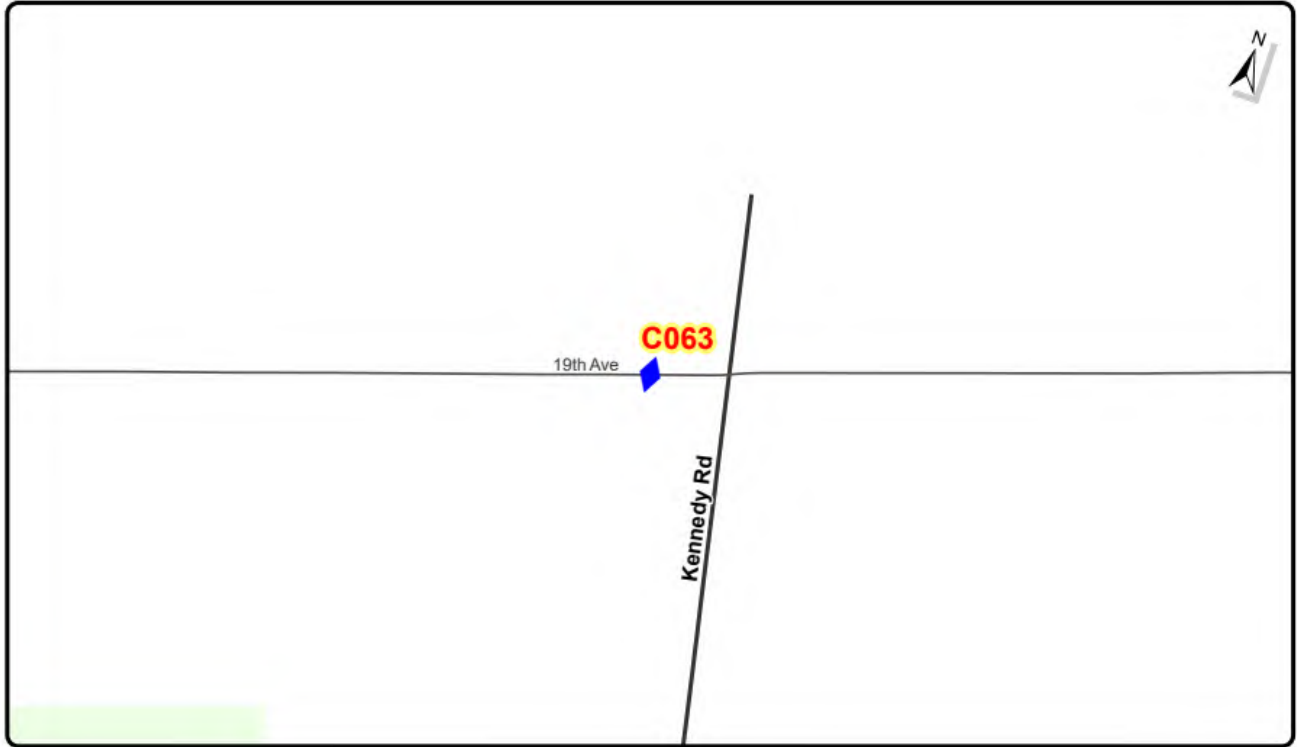
Design and construction of 4 storm channel structures as indicated on the location maps below.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets. Amount requested is consistent with 2023 Life Cycle Reserve Study update

Estimated Project Completion Date – TBD







CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Don Mills Channel SWM Pond - Construction

Project Number 24244

Estimated Total Cost of Project 8,151,000

Commission Community Services

Department Environmental Services - Waterworks

Project Description

To construct a new stormwater management pond and associated structures to mitigate flooding in the Don Mills Channel area.

Location

Don Mills Stormwater Management Pond/Don Mills Channel Area

Work to be Performed

Construction of a new stormwater management pond and associated structures.

Reason for Work

The Don Mills Channel flood control program was approved by Council in June 2018. This project is part of this program to mitigate flooding in the Don Mills Channel area.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets. Program Funding Breakdown:

- Total program cost: \$72 million.
- Funding source: Stormwater Fee.
- 40% of project cost (\$3.26 M) will be reimbursed through the Disaster Mitigation and Adaptation Fund (DMAF) grant.
- Net cost to the City will be 60% (\$4.89 M)

Estimated Project Completion Date – TBD



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **Wet SWM Pond Cleaning #50 & #71 - Constr. & CA**

Project Number **24255**

Estimated Total Cost of Project **1,023,600**

Commission **Community Services**

Department **Environmental Services - Waterworks**

Project Description

Pond sediment cleaning for two stormwater management (SWM) ponds – Pond #50 (Ward 1) & Pond #71 (Ward 6).

Location

- Pond #50: Ascot Village Pond (Ward 1) with current sediment level: 70%;
- Pond #71: Glenhaven Pond (Ward 6) with current sediment level of 52%.

Work to be Performed

Pond sediment cleaning for two stormwater management (SWM) ponds in accordance with condition assessment & Legislative compliance (Section 53, Ontario Water Resources Act). Operations is responsible for minor above ground maintenance on ponds while ES is responsible for inspection, sediment cleaning, rehabilitation and flood control strategies

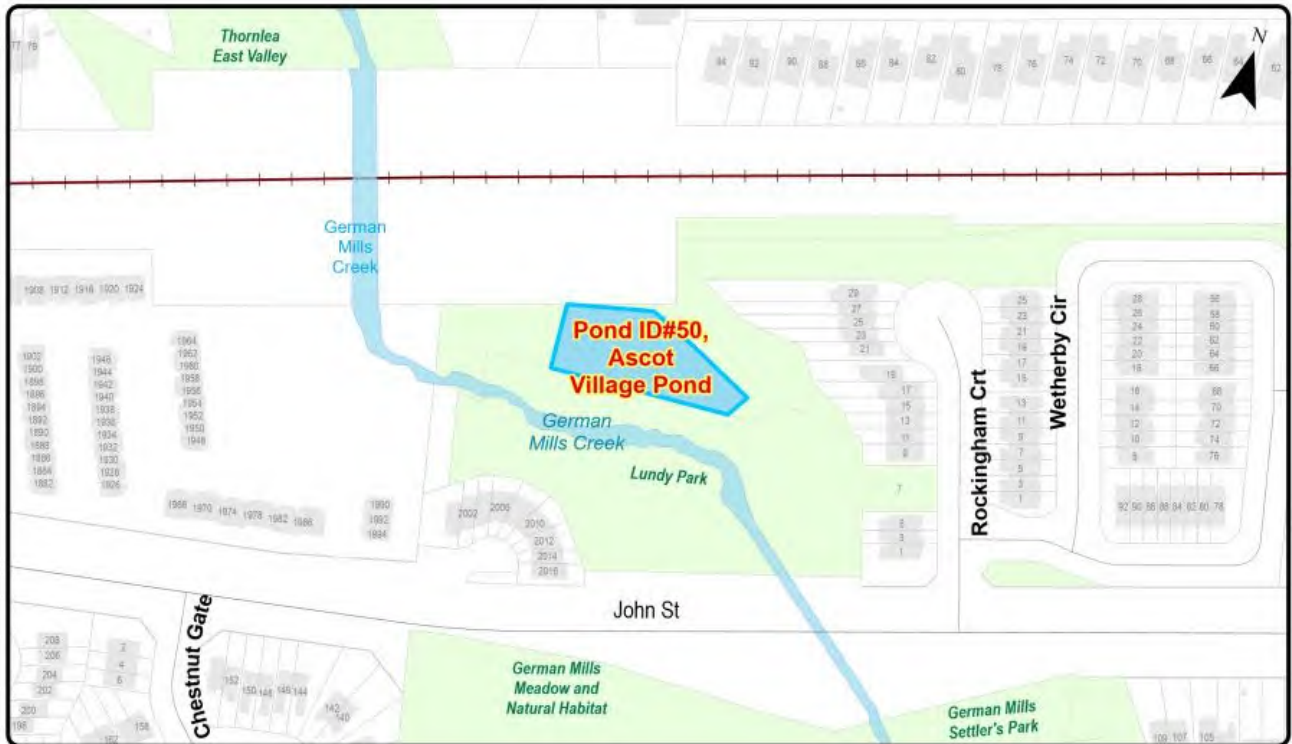
Reason for Work

SWM Ponds require maintenance to function efficiently. Sediment levels need to be monitored and when the percentage of accumulated sediment is above regulatory limits (varies depending on the pond design), ponds need to be cleaned to ensure that the approved quality control function of the pond is maintained.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets. Unit cost is consistent with recent award plus inflation. This request is for construction and contract administration. Design budget was requested in 2023.

Estimated Project Completion Date – TBD





CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Asphalt Resurfacing - 2024 Concrete & Interlock

Project Number 23470

Estimated Total Cost of Project 4,000,000

Commission Community Services

Department Operations - Roads

Project Description

The City utilizes a pavement management program to identify and select rehabilitation candidates as part of the road rehabilitation program. The overall goal is to maintain an acceptable pavement condition index and user satisfaction by implementing cost effective strategies designed to extend pavement life and reduce overall maintenance costs of the road network.

Location

Selected municipal owned roads – Citywide

Work to be Performed

Rehabilitation of existing city roads and parking lot infrastructure requires deficient concrete infrastructure to be replaced. Works include concrete restoration to curbs and sidewalks, and restoration of interlock paving.

Reason for Work

To improve/repair and maintain existing infrastructure to an acceptable standard and prevent further degradation of the road network. Work methods are selected by using cost effective strategies designed to extend pavement life and reduce overall maintenance costs.

Impact on Future Operating Budgets

Positive - The project will lead to reduced operating costs or afford a future cost avoidance as a result reduced ongoing maintenance

Estimated Project Completion Date – December 2024



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Library Collections

Project Number 23449

Estimated Total Cost of Project 3,092,600

Commission Community Services

Department Markham Public Library

Project Description

Collections are the Library's main product and are used heavily by the public, which expects currency. This requires ongoing acquisition of new materials, including those in print & non-print formats & non-English language materials, which are in high demand in Markham. In a recent Collections survey of 2,500 residents, 94% indicated that it was important that MPL provides books & valued borrowing materials as the #1 Library service. A constant stream of new material is required to keep up with customer interest & demand.

Location

Markham Public Library

Work to be Performed

Purchase new collections for library branches, including physical collections and electronic collections to replace existing resources including books and subscriptions, audio-visual, multilingual.

Reason for Work

Library collections are a core service of the library required to maintain operations. They are accessible to all residents and meet the educational, research and recreational information needs of a diverse community.

Impact on Future Operating Budgets

Negligible

Estimated Project Completion Date – December 2024



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **Water Meters - Replacement Program (2024)**

Project Number **23038**

Estimated Total Cost of Project **1,068,000**

Commission **Community Services**

Department **Environmental Services - Waterworks**

Project Description

This project is for the replacement of Residential, Multi Residential and Industrial/ Commercial/ Institutional (ICI) water meters that have reached the end of their service life (20 years).

Location

City-wide

Work to be Performed

Replace existing water meters that have reached end of service life.

Reason for Work

This is an annual program to replace existing water meters that have reached end of service life.

Impact on Future Operating Budgets

Negligible

Estimated Project Completion Date – February 2024



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Markham Village C.C. Arena Replacement Project

Project Number 23465

Estimated Total Cost of Project 1,725,000

Commission Community Services

Department Recreation Services

Project Description

This project is to replace the arena concrete pad, header pipe system, arena boards and rubber flooring at Markham Village C.C.

Location

Markham Village C.C. Arena

Work to be Performed

This replacement project will be completed in three (3) phases:

- Phase 1: Remove and replace the existing arena concrete pad and associated header piping system.
- Phase 2: Remove and replace the existing arena boards and frames. Arena boards provides a safe environment for arena users.
- Phase 3: Remove and replace the existing rubber flooring surrounding the arena and in all associated arena changerooms. Rubber flooring is specifically used in arena applications, as it is cut resistant, able to withstand heavy impact and durable.

Reason for Work

The existing arena concrete pad, rink boards, header pipes, and rubber flooring in the players/penalty boxes were installed in 1994. A condition assessment necessitated the 3 phase replacement project.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets. The amount requested is consistent with recent award, plus inflation.



Estimated Project Completion Date – September 2024

**CAPITAL PROJECT REQUESTS FOR
PROJECTS OVER \$1 MILLION**

Project Name Markham Village Flood Control Phase 1A -
Construction

Project Number 23468

Estimated Total Cost of Project 23,721,300

Commission Community Services

Department Environmental Services - Infrastructure

Project Description

To continue with the flood remediation program in the Markham Village area based on the feasibility study recommendations. This budget request is to upgrade the storm sewers in phase 1A (Church Street area).

Location

Markham Village – Phase 1A (Church Street area).

Work to be Performed

Continuation of flood remediation program in Markham Village area. Upgrade the storm sewers in the phase 1A (Church Street area).

Reason for Work

Council direction to upgrade the sewer system in the Markham Village area to 100-year level of protection.

Impact on Future Operating Budgets

No anticipated impact on future operating budgets.

Estimated Project Completion Date – TBD



BUILDING STANDARDS BUDGET

The Building Standards Department is responsible for the administration of Ontario Building Code and other applicable laws including the City's zoning by-laws. The department issues building permits and provides inspections for all new or renovated buildings within Markham's borders, and its Operating Budget funds all operations related to this department's work. Building Standards operations is part of the Operating Fund but it is identified separately due to its self-funding nature.

According to Legislation under the Building Code Statute Law Amendment Act, 2002 (Bill 124), fees must not exceed the anticipated reasonable cost to administer and enforce the Act, and revenues and costs must be reported separately.

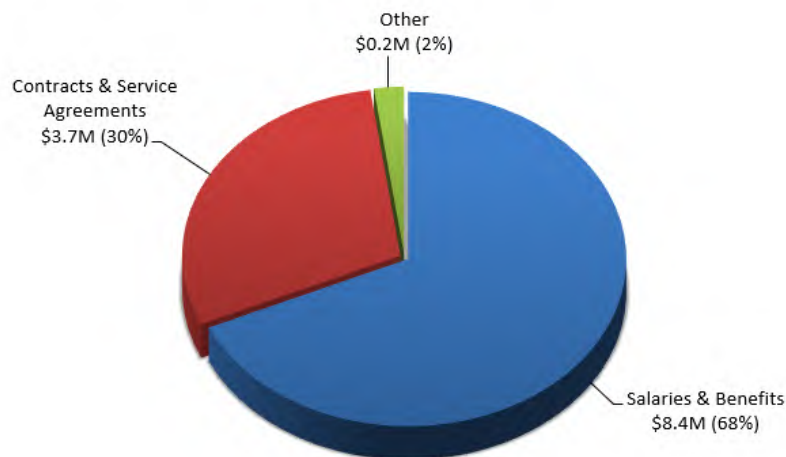
Building Standards Operating Budget

The 2024 Operating Budget for Building totals \$12.4M before transfer to reserves. This marks an increase of approximately \$1.0M from the 2023 Operating Budget due to increase in expenditures.

Expenditures

The figure below indicates that the major portion of budgeted expenditures is salaries and benefits, which accounts for 68% of the Operating Budget. Contracts & service agreement represents 30% of the Operating Budget which include indirect costs such as ITS equipment, other department's services, and overhead costs. Other expenditures accounts for 2% of the Operating Budget.

**Building Standards Operating Budget Expenditures by Account
(excluding Transfer to Reserve)
Total \$12.4M**

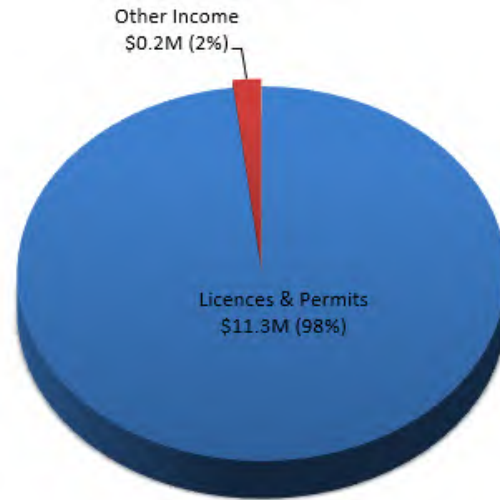




Revenues

The Operating Budget is primarily funded through revenues from licences and permits related to building permit applications.

Building Standards Operating Budget Revenues by Account
Total \$11.6M



Building Standards Capital Budget

There is no 2024 Building Standards Capital Budget.



BUILDING STANDARDS CONSOLIDATED 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
LICENCES & PERMITS	9,317	10,590	10,481	11,331	849	8.1%	741	7.0%
USER FEES & SERVICE CHARGES	225	381	70	161	91	129.4%	(221)	-57.9%
RECOVERIES & CONTRIBUTIONS	2	(0)	0	55	55	0.0%	55	-21925.4%
OTHER REVENUE	(5)	0	0	0	0	0.0%	0	0.0%
Total Revenues	\$9,539	\$10,971	\$10,551	\$11,546	\$995	9.4%	\$575	5.2%
Expenses								
SALARIES & BENEFITS	\$6,730	\$7,199	\$7,986	\$8,445	\$459	5.8%	\$1,246	17.3%
PRINTING & OFFICE SUPPLIES	11	31	38	38	0	0.0%	7	21.0%
OPERATING MATERIALS & SUPPLIES	10	22	20	20	0	0.0%	(2)	-10.0%
COMMUNICATIONS	9	38	31	31	0	0.0%	(8)	-20.1%
TRAVEL EXPENSES	1	3	6	6	0	0.0%	3	73.7%
TRAINING	34	14	50	50	0	0.0%	36	258.6%
CONTRACTS SERVICES AGREEMENTS	3,122	3,119	3,119	3,651	532	17.1%	532	17.1%
PROFESSIONAL SERVICES	3	41	9	9	0	0.0%	(32)	-79.1%
LICENCES, PERMITS, FEES	14	17	28	28	0	0.0%	11	62.1%
CREDIT CARD SERVICE CHARGES	96	98	58	90	32	55.6%	(8)	-7.8%
PROMOTION & ADVERTISING	0	0	3	3	0	0.0%	3	0.0%
Total Expenses	\$10,031	\$10,582	\$11,346	\$12,370	\$1,024	9.0%	\$1,788	16.9%
Net Expenditures/(Revenues)	(\$491)	\$389	(\$795)	(\$824)	(\$29)	3.6%	(\$1,213)	-311.6%
TRANSFERS TO/(DRAW FROM) RESERVES	\$491	(\$389)	\$795	\$824	\$29	3.6%	\$1,213	-311.6%
Full Time Complement	53	59	62	63				

Major changes in the 2024 Budget from the 2023 Budget:

Licences & Permits: Increase due to projected increase in permit activities.

Transfers to/(draw from) Reserves: Represents a transfer to the Reserve to balance the budget deficit.



PLANNING & DESIGN BUDGET

The Planning & Design Department is responsible for the following aspects related to land use and City planning:

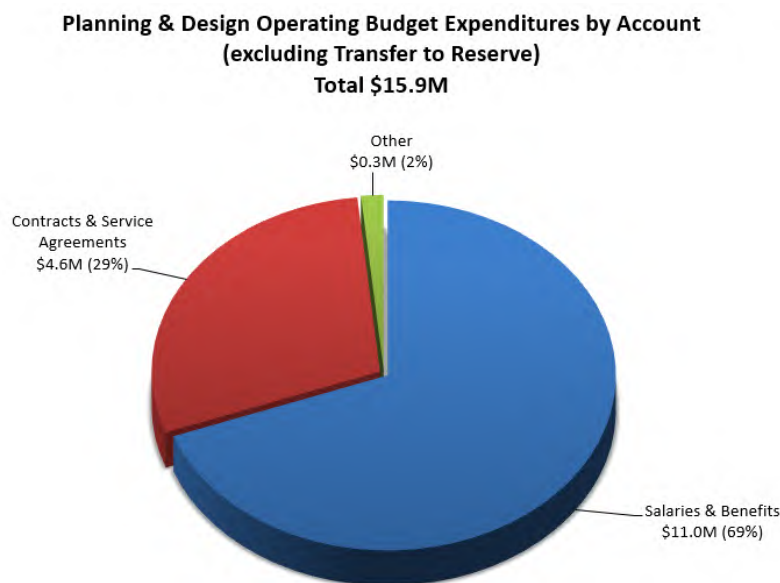
- long range strategic planning and current development control
- formulation of plans, policies, regulations, and guidelines
- development
- urban design
- growth management
- processing and evaluation of development applications
- data collection, analysis, research and monitoring
- planning policy and digital mapping related functions
- community outreach, liaison and information

Planning & Design Operating Budget

Expenditures

The 2024 Operating Budget for Planning & Design totals \$15.9M before transfers to reserves, which represents an increase of \$2.6M from 2023 due to operational staffing requirements.

The figure below indicates that the major portion of budgeted expenditures is salaries and benefits, which accounts for 69% of the Operating Budget. Contracts & service agreement represents 29% which include indirect costs such as IT support, other department's services and overhead costs. Other expenditures accounts for 2% of the Operating Budget.





Revenues

The Planning & Design Operating Budget is 100% funded through revenues from user fees & service charges related to Planning Fees, which is anticipated to total \$12.8M for 2024.

Capital Budget

The 2024 Planning Capital Budget totals \$1.8M which is primarily funded from Development Charges. The capital projects include secondary plan studies/reviews, and other studies.

The 2024 Design Capital Budget totals \$3.7M which is primarily funded from Development Charges. The capital projects include the design and construction of new parks in various areas in Markham.

For further details on Planning & Design Capital projects, refer to Section 3b – Capital Budget.



PLANNING & DESIGN CONSOLIDATED 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./Decr.)	% Change	\$ Incr./Decr.)	% Change
Revenues								
USER FEES & SERVICE CHARGES	16,242	13,747	11,214	12,468	1,254	11.2%	(5,028)	-36.6%
RECOVERIES & CONTRIBUTIONS	315	297	358	365	7	2.0%	43	14.4%
Total Revenues	\$16,557	\$14,044	\$11,572	\$12,833	\$1,261	10.9%	(\$4,985)	-35.5%
Expenses								
SALARIES & BENEFITS	\$6,356	\$7,829	\$9,424	\$11,006	\$1,582	16.8%	\$3,068	39.2%
PRINTING & OFFICE SUPPLIES	15	16	32	32	0	0.0%	18	106.7%
OPERATING MATERIALS & SUPPLIES	1	0	5	5	0	0.0%	4	1267.2%
COMMUNICATIONS	11	14	11	11	0	0.0%	0	2.5%
TRAVEL EXPENSES	8	14	33	33	0	0.0%	25	180.8%
TRAINING	5	4	14	14	0	0.0%	9	200.7%
CONTRACTS SERVICES AGREEMENTS	3,992	3,617	3,617	4,614	997	27.6%	(375)	-10.4%
RENTAL/LEASE	0	1	0	0	0	0.0%	0	9.1%
PROFESSIONAL SERVICES	5	16	32	32	0	0.0%	27	166.0%
LICENCES, PERMITS, FEES	71	10	38	76	38	101.7%	(34)	-323.0%
CREDIT CARD SERVICE CHARGES	43	33	20	20	0	0.0%	(23)	-68.5%
PROMOTION & ADVERTISING	3	11	6	25	19	316.7%	3	28.9%
STATUTORY COMMUNICATIONS	2	0	0	0	0	0.0%	(2)	0.0%
OFFICE FURNISHING & EQUIPMENT	0	0	1	1	0	0.0%	1	0.0%
MISCELLANEOUS EXPENSES	1	0	3	3	0	0.0%	2	519.1%
Total Expenses	\$10,511	\$11,568	\$13,235	\$15,872	\$2,636	19.9%	\$2,724	23.5%
Net Expenditures/(Revenues)	\$6,046	\$2,476	(\$1,663)	(\$3,039)	(\$1,376)	82.7%	(\$7,709)	-311.4%
TRANSFERS TO/(DRAW FROM) RESERVES	(\$6,046)	(\$2,476)	\$1,663	\$3,039	\$1,376	82.7%	\$7,709	-311.4%
Full Time Complement	61	67	70	73				

Major changes in the 2024 Budget from the 2023 Budget:

User Fees & Service Charges: Increase due to higher development activity forecasted for 2024.

Contracts & Service Agreements: Increase due to the annual adjustment of support costs charged from the City to the department.

Transfers to/(draw from) Reserves: Represents a transfer to the Reserve to balance the budget deficit.



ENGINEERING BUDGET

The Engineering Department is responsible for the planning and delivery of infrastructure, transportation, and environmental engineering. This includes: new subdivision & site plan applications, construction of storm & sanitary sewers, watermains, and roads.

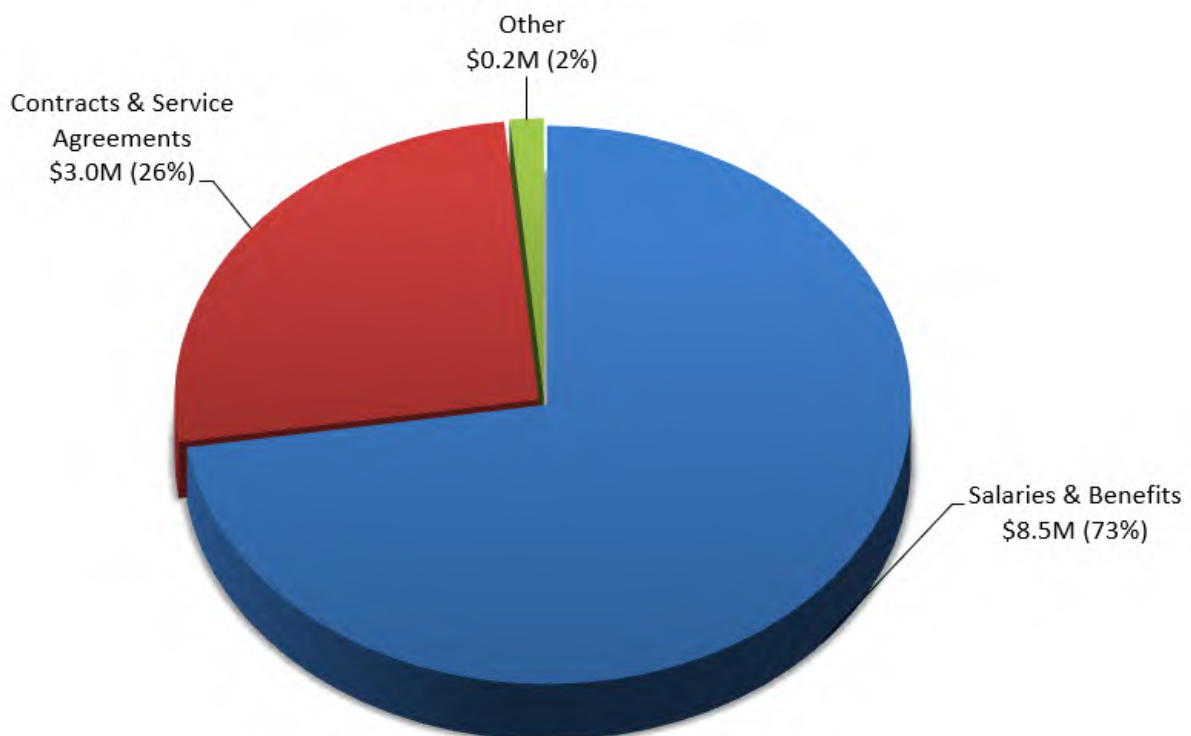
Engineering Operating Budget

Expenditures

The 2024 Operating Budget for Engineering totals \$11.7M before transfer to reserves. This marks an increase of \$0.6M from the 2023 Operating Budget.

The figure below indicates that the major portion of budgeted expenditures is salaries and benefits, which accounts for 73% of the Operating Budget. Contracts & service agreements represent 26% of the Operating Budget which include indirect costs such as ITS support, other department's services and overhead costs. Other expenditures accounts for 2% of the Operating Budget.

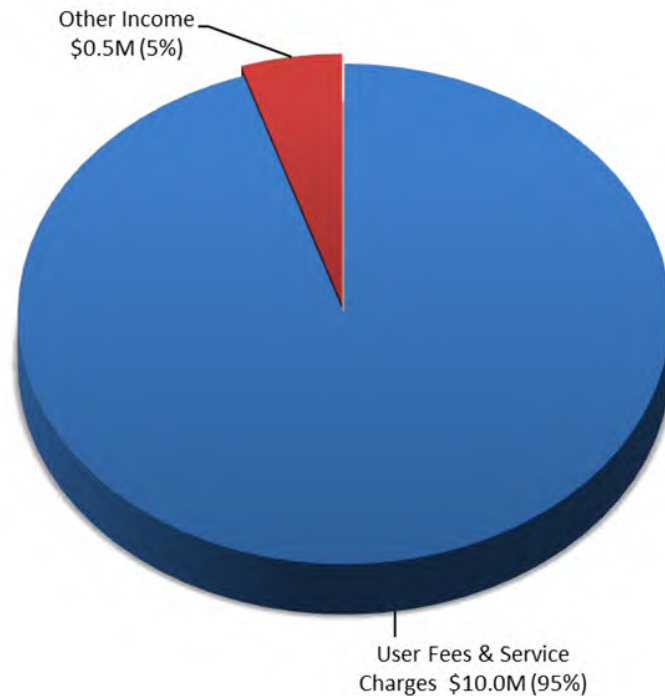
**Engineering Operating Budget Expenditures by Account
(excluding Transfer to Reserve)
Total \$11.7M**





Revenues

Engineering Operating Budget Revenues by Account
Total \$10.5M



The Operating Budget is funded mainly through revenues from user fees & service charges related to Engineering Fees.

Capital Budget

The 2024 Engineering Capital Budget totals \$44.3M which is primarily funded from Development Charges. The capital projects include road design and construction, transportation, servicing and stormwater management studies, multi-use pathways, sidewalk and streetlight programs, and various active transportation programs.

For further details on Engineering Capital projects, refer to Section 3b – Capital Budget.



ENGINEERING CONSOLIDATED 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.		
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change	
Revenues									
USER FEES & SERVICE CHARGES	24,229	13,387	9,320	9,980	660	-6.5%	(3,407)	-25.4%	
RECOVERIES & CONTRIBUTIONS	561	583	270	523	253	39.8%	(60)	-10.3%	
Total Revenues	\$24,790	\$13,969	\$9,590	\$10,502	\$913	9.5%	(\$3,467)	-24.8%	
Expenses									
SALARIES & BENEFITS	\$5,317	\$6,672	\$7,548	\$8,499	\$951	12.6%	\$1,827	27.4%	
PRINTING & OFFICE SUPPLIES	2	3	22	22	0	0.0%	18	563.0%	
OPERATING MATERIALS & SUPPLIES	4	11	15	15	0	0.0%	4	34.2%	
COMMUNICATIONS	11	14	22	22	0	0.0%	8	60.5%	
TRAVEL EXPENSES	7	10	15	20	5	33.3%	10	95.4%	
TRAINING	4	9	23	23	0	0.0%	14	161.2%	
CONTRACTS SERVICES AGREEMENTS	2,967	3,411	3,411	3,037	(373)	-10.9%	(373)	-10.9%	
MAINT. & REPAIR - TIME & MATERIAL	0	0	1	1	0	0.0%	1	0.0%	
RENTAL/LEASE	0	0	6	6	0	0.0%	6	0.0%	
PROFESSIONAL SERVICES	3	3	19	19	0	0.0%	15	498.5%	
LICENCES, PERMITS, FEES	28	26	32	32	0	0.0%	7	26.1%	
CREDIT CARD SERVICE CHARGES	3	2	15	15	0	0.0%	13	825.4%	
PROMOTION & ADVERTISING	0	0	2	2	0	0.0%	2	0.0%	
OFFICE FURNISHING & EQUIPMENT	0	0	2	2	0	0.0%	2	0.0%	
Total Expenses	\$8,345	\$10,160	\$11,130	\$11,713	\$583	5.2%	\$1,553	15.3%	
Net Expenditures/(Revenues)	\$16,445	\$3,809	(\$1,540)	(\$1,210)	\$330	-21.4%	(\$5,020)	-131.8%	
TRANSFERS TO/(DRAW FROM) RESERVES	(\$16,445)	(\$3,809)	\$1,540	\$1,210	(\$330)	-21.4%	\$5,020	-131.8%	

Major changes in the 2024 Budget from the 2023 Budget:

User Fees & Service Charges: Increase due to higher development activity forecasted for 2024.

Contracts & Service Agreements: Decrease due to the annual adjustment of support costs charged from the City to the department.

Transfers to/(draw from) Reserves: Represents a transfer to the Reserve to balance the budget deficit.



WATERWORKS BUDGET

Operations relating to water and sanitary sewer are identified separately due to its self-funding nature. User fees from water billings are the main source of funding for the Waterworks Budget.

In 2007, the City of Markham implemented a Water & Wastewater Reserve Study to address the ongoing replacement and rehabilitation requirements for the aging water and sewer systems. The study made recommendations to the level of Water & Wastewater Infrastructure Surcharge to charge in order to sustain projected replacement and rehabilitation costs over the next 25 years.

Operating Budget

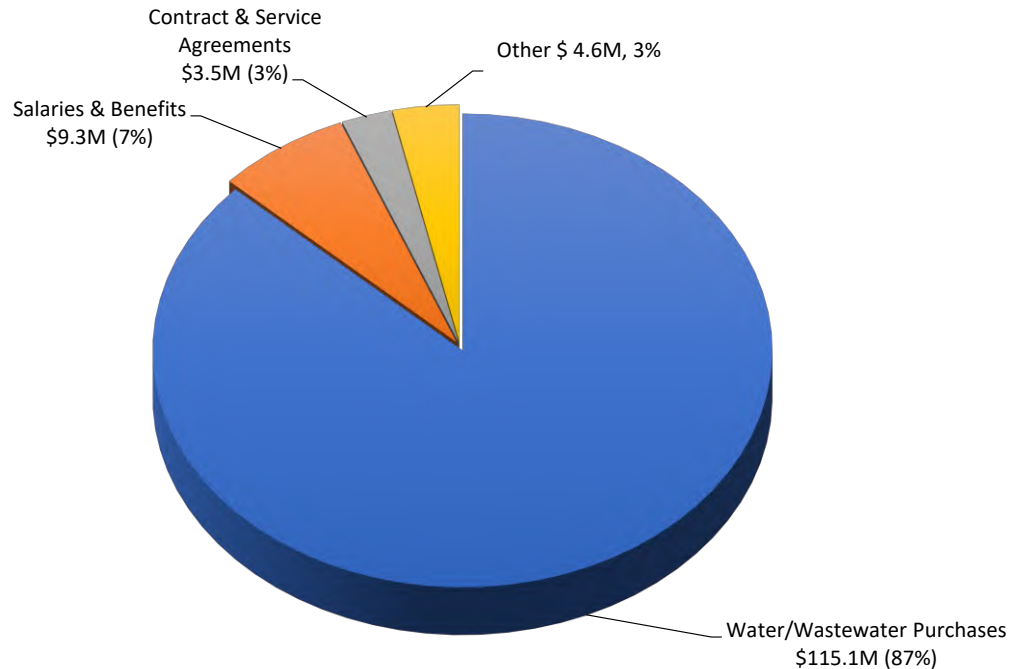
Expenditures

The 2024 Operating Budget for Waterworks totals \$151.0M (excluding prior year's surplus). This marks an increase of \$9.8M over the 2023 Operating Budget.

The figure below indicates that the major portion of budgeted expenditures is purchase of water from the Region of York for 76%. Salary & benefits for 7% and contract & service agreements accounts for 3% of the Operating Budget, which includes items such as inspection & cleaning of the sewer line, maintenance & repair of the water & sewer system, water sampling & testing, installation & maintenance of meters, and water/wastewater reading & billing.



Waterworks Operating Budget Expenditures by Account (excluding Transfer to Reserve) Total \$132.4M



Revenues

The Operating Budget is funded mainly through revenues associated with billings related to the sale of water. In February 2024, Council approved a total rate increase of 3.8% for 2024, which includes year 2 of a 4-year phase-in, which commenced in 2023 at \$0.0196/m³, resulting from maintaining the 2020 and 2021 rate at the 2019 level. The 2024 approved water rate is \$4.9632/m³, which represents an increase of \$0.1695/ m³ over the 2023 approved rate.



Operating Budget Revenues by Account

Total \$151.0M



Capital Budget

The 2024 Waterworks Capital Budget totals \$5.2M and is primarily funded from the Waterworks Reserve. The capital projects include annual programs for watermain construction/replacement, relining of watermain, water meter replacement, and upgrades to water and sewer system. The Waterworks reserve also funds capital projects managed by other departments (such as ITS, Sustainability & Asset Management, Infrastructure and Fleet).



WATERWORKS CONSOLIDATED 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Sales & Purchase of Water Revenue								
FINES/ BILLINGS	138,965	143,876	139,806	149,562	9,755	7.0%	5,686	4.0%
CONTRACTED MUNICIPAL SERVICES	(106,593)	(108,005)	(107,986)	(115,078)	(7,092)	6.6%	(7,074)	6.5%
Total Sales & Purchase of Water Revenue	\$32,371	\$35,871	\$31,820	\$34,483	\$2,663	13.5%	(\$1,388)	10.5%
Other Revenues								
GRANTS AND SUBSIDIES	6	0	0	0	0	0.0%	0	0.0%
USER FEES & SERVICE CHARGES	599	520	545	545	0	0.0%	25	4.8%
SALES	321	593	578	578	0	0.0%	(15)	-2.5%
RECOVERIES & CONTRIBUTIONS	252	376	300	300	0	0.0%	(76)	-20.2%
OTHER REVENUE	30	(30)	14	14	0	0.0%	44	-146.0%
Total Other Revenues	\$1,209	\$1,458	\$1,436	\$1,436	\$0	0.0%	(\$21)	-1.5%
Other Expenses								
SALARIES & BENEFITS	\$7,501	\$7,949	\$8,524	\$8,831	\$307	3.6%	\$882	11.1%
PRINTING & OFFICE SUPPLIES	12	16	34	34	0	0.0%	17	106.2%
OPERATING MATERIALS & SUPPLIES	93	111	130	130	0	0.1%	19	17.0%
CONSTRUCTION MATERIALS	245	248	327	333	7	2.0%	86	34.5%
UTILITIES	32	43	36	39	3	8.9%	(4)	-8.9%
COMMUNICATIONS	35	40	47	47	0	0.0%	7	17.2%
TRAVEL EXPENSES	19	28	47	47	0	0.0%	19	68.1%
TRAINING	68	70	79	79	0	0.0%	8	11.9%
CONTRACTS SERVICES AGREEMENTS	3,109	3,488	3,396	3,387	(9)	-0.3%	(101)	-2.9%
MAINT. & REPAIR - TIME & MATERIAL	440	424	484	485	0	0.1%	61	14.3%
RENTAL/LEASE	3	2	4	4	0	0.0%	2	87.5%
PROFESSIONAL SERVICES	140	73	141	141	0	0.0%	68	94.0%
LICENCES, PERMITS, FEES	71	83	73	73	0	0.0%	(11)	-12.7%
CREDIT CARD SERVICE CHARGES	3	4	1	1	0	0.0%	(2)	-64.8%
OTHER PURCHASED SERVICES	2,859	3,100	3,108	3,004	(104)	-3.3%	(95)	-3.1%
WRITE-OFFS	76	1	3	3	0	0.0%	2	126.6%
Total Other Expenses	\$14,708	\$15,680	\$16,433	\$16,638	\$205	1.2%	\$957	6.1%
Net Expenditures/(Revenues)	(\$18,872)	(\$21,648)	(\$16,824)	(\$19,282)	(\$2,458)	14.6%	\$2,366	-10.9%
TRANSFERS TO/(DRAW FROM) RESERVES	\$18,872	\$21,648	\$16,824	\$19,282	\$2,458	14.6%	(\$2,366)	-10.9%
Full Time Complement	65	65	69	71				

Major changes in the 2024 Budget from the 2023 Budget:

Fines/Billings: Increased due to higher projected consumption volumes post pandemic.

Contracted Municipal Services: Increased due to higher billings from Region of York impacted by higher consumption volume.

Transfers to Reserves: Represents a transfer of the budgeted surplus to Reserve in order to fund capital projects required to maintain the water and wastewater infrastructure.

Salaries & Benefits: Increased due to higher projected consumption volumes post pandemic.



FINANCIAL POLICIES

POLICY NAME	POLICY SUMMARY	APPENDIX NO.
Financial Planning and Budgeting Policy	<p>Covers the principles of the annual Budget process, long-term Budget Planning process, and guidance on use of revenues from a Financial Planning perspective. Includes the following supplemental process guidelines:</p> <ul style="list-style-type: none"> • Operating Budget process guideline • Capital Budget process guideline 	1
Capital Budget Control Policy	<p>Provides the guiding principles to improve the management, administration, and reporting of Capital Projects by defining:</p> <ul style="list-style-type: none"> • Project categories • Standardized percentages for Capital Budgeting funding • Return of surplus funds • Process for requesting: new Projects after the annual budget has been approved, consolidation & changes to Projects, additional funds, and closure of Capital Projects • Process to address non-compliant Capital Projects • Reporting requirements to Council 	2
Investment Policy	<p>Covers investment objectives of the City related to:</p> <ul style="list-style-type: none"> • Legality of Investments • Preservation of Principal • Maintenance of Liquidity • Competitive Rate of Return 	3
Development Charge Borrowing Policy	<p>Provides a framework with respect to borrowing funds to complete Development Charge (DC) related capital projects.</p>	4
Investment Interest Allocation Policy	<p>Provides a framework with regard to the recording and allocation methods of the City's</p>	5



POLICY NAME	POLICY SUMMARY	APPENDIX No.
	investment interest income (including bonds, money market, interest earned on bank balances, etc).	
Reserve Policy	Provides details on the City’s Council approved Reserve Study and policies to: <ul style="list-style-type: none">• Determine the adequacy of the City’s Reserves to meet known future expenditures• Determine the adequate level for the City’s corporate rate stabilization/contingency reserve• Review, consolidate and refine policies for the City’s various reserves and reserve funds	6
Debt Policy	Describes debt issuance and Provincial guidelines	7
Expenditure Control Policy	Establishes internal controls over the authorization of expenses.	8
Tangible Capital Assets Policy	Provides direction to ensure the City’s assets are recorded in a fixed asset register, at historic values and amortized over their useful lives, in a consistent manner in accordance with the guidelines established in PSAB 3150.	9



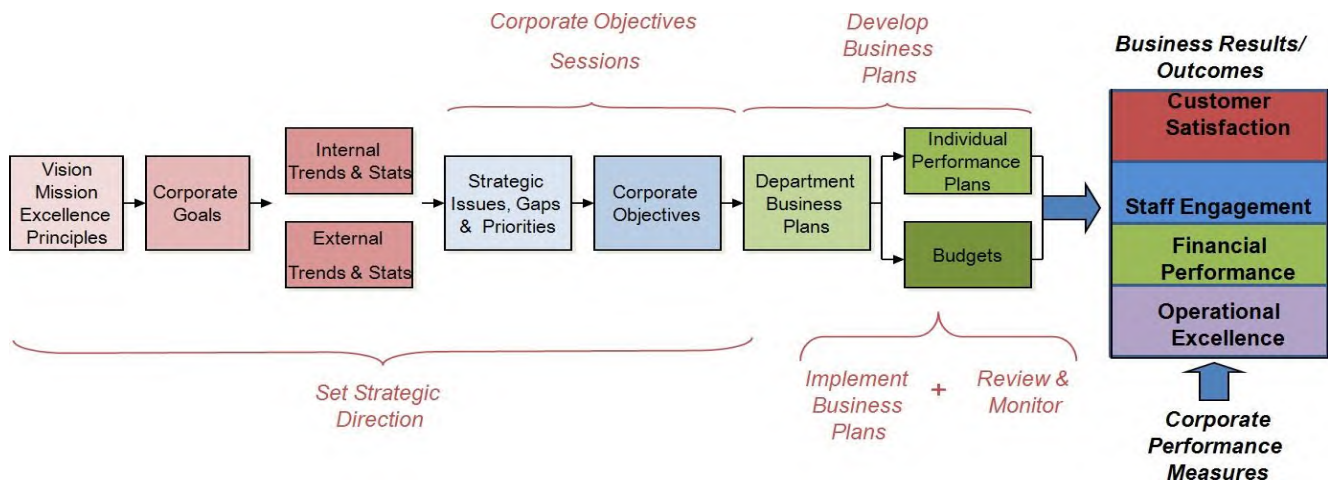
BUSINESS PLAN INTRODUCTION

Each City of Markham Department reports to one of the following Commissions:

- Office of the Chief Administrative Officer;
- Corporate Services;
- Development Services; or
- Community Services.

This section outlines the annual business planning process, provides an overview of each Commission, and includes the Departmental Business Plans and Operating Budgets.

Annual Business Planning Process



The Annual Business Planning Process delivers on the goals and objectives of the Council approved “Building Markham’s Future Together Strategic Plan” (BMFT), and aligns with the Excellence Markham Framework.

Two key outputs of the Annual Business Planning Process are the confirmation of the corporate actions stated in the BMFT document and the development of the multi-year Departmental Business Plans. The strategic actions of the Departmental Business Plans ensure each Department is contributing to the relevant corporate objectives, in addition to other initiatives a department may need to undertake to maintain and advance its business operations.



The BMFT document identifies:

- Corporate Goals that the organization is pursuing during the duration of the plan
- Corporate Objectives that further each of the Corporate Goals
- Corporate Actions to achieve the Corporate Objectives
- Performance Measures that are identified for each Corporate Goal

The annual Departmental Business Plan identifies:

- Linkages to the Corporate Goals, Corporate Objectives and Corporate Actions outlined in the BMFT document
- Departmental Objectives and Departmental Actions, along with the relevant Performance Measures supporting each Corporate Goal

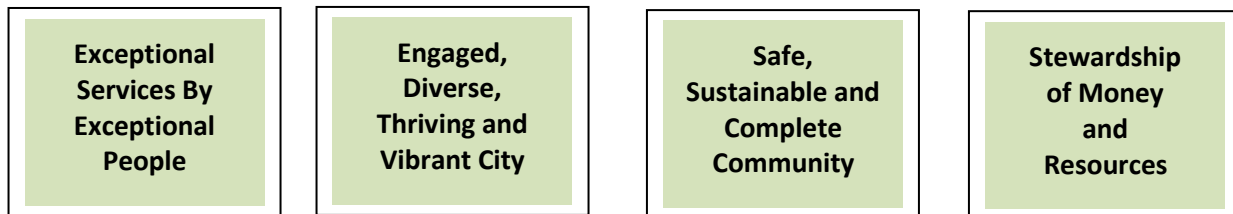
The Corporate Goals were created specifically to define overall success in a balanced manner. The annual Departmental Actions and Performance Measures ensure a Department is aligned to the overarching Corporate Goals.

The Department Business Plans are developed in advance of the year in question and prior to the annual budgeting process. Therefore, the most current full-year performance data that can be included for the 2024 plans is 2023, as the Departmental Business Plans were due to be completed in January 2024. Completing the business planning process allows resource requirements, such as funding and staffing, to be addressed in the annual budgeting process.

In April 2023, Markham Council endorsed an extension of the BMFT timeframe through 2026

2024 Departmental Business Plan Summary

As highlighted in the Executive Summary, and detailed in Section 2 - Corporate Strategic Plan, the Departmental Business Plans align with the BMFT Strategic Goals:



Building Markham's Future Together: Strategic Plan



The following pages contain a brief overview of each Commission along with a summary of each department. Also included are departmental Operating Budgets, Business Plans, Key Performance Measures, and Long-term Business Plans, where applicable. Following the 2022 municipal election and recent changes to legislation, the City continues to review its long-term plans for certain departments as necessary.

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MAYOR AND COUNCIL NOT MAYOR AND COUNCIL 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
Expenses								
SALARIES & BENEFITS	\$2,420	\$2,447	\$2,933	\$3,465	\$532	18.1%	\$1,018	41.6%
PRINTING & OFFICE SUPPLIES	26	35	27	27	0	0.0%	(8)	-24.1%
OPERATING MATERIALS & SUPPLIES	(2)	50	17	17	0	0.0%	(33)	-66.3%
VEHICLE SUPPLIES	3	4	3	3	0	0.0%	(1)	-16.5%
COMMUNICATIONS	2	1	16	16	0	0.0%	15	1401.4%
TRAVEL EXPENSES	5	8	60	60	0	0.0%	52	615.8%
TRAINING	0	0	3	3	0	0.0%	3	15690.9%
CONTRACTS SERVICES AGREEMENTS	0	0	24	24	0	0.0%	24	0.0%
RENTAL/LEASE	1	1	14	14	0	0.0%	13	1011.8%
PROFESSIONAL SERVICES	0	155	7	7	0	0.0%	(149)	-95.8%
LICENCES, PERMITS, FEES	1	3	5	5	0	0.0%	2	59.5%
PROMOTION & ADVERTISING	71	116	44	44	0	0.0%	(72)	-62.2%
OTHER EXPENDITURES	12	12	18	44				
Total Expenses	\$2,538	\$2,833	\$3,170	\$3,729	\$558	17.6%	\$895	31.6%
Net Expenditures/(Revenues)	\$2,538	\$2,833	\$3,170	\$3,729	\$558	17.6%	\$895	31.6%
Full Time Complement	3	3	3	5				

Major changes in the 2024 Budget from the 2023 Budget:

Salaries & Benefits: Increase in 2024 due to 2 new positions, and council rate increase.



Office Of The Chief Administrative Officer (CAO)



The Chief Administrative Officer provides leadership to a full-time staff of 1203 and approximately 1,932 part-time/seasonal staff who provide superior services to residents, businesses and visitors and respond to issues of the growing City. The responsibilities of the CAO include management of a \$590.5 million budget, oversight of municipal operations and ensuring Council's priorities and strategic directions are achieved. Direct reports to the Chief Administrative Officer include the Commissioners of Corporate Services, Community Services, and Development Services, as well as the Director of Human Resources, the City Solicitor, Chief of Markham Fire and Emergency Services, Senior Manager of Strategy, Communications and Executive Operations, Coordinator of Strategy and Executive Operations and Diversity, Equity and Inclusion Specialist.

The Executive Leadership Team (ELT) supports the management of the City's operations and is comprised of the CAO, the Commissioners of Corporate Services, Community Services, and Development Services, as well as the Director of Human Resources, the City Solicitor, and the Senior Manager, Strategy, Communications and Executive Operations. The ELT meets weekly, or more frequently, as required, is chaired by the CAO, and addresses City operations and issues.

The CAO's Commission consists of the following Business Units:

- Legal Services
- People Services
- Corporate Communications
- Diversity, Equity & Inclusion
- Fire & Emergency Services

Legal Services

Reporting to the Chief Administrative Officer, the Legal Services Department provides a full range of legal advice and support to Council, its committees and City staff. As a municipal corporation, the City is subject to all laws of the Federal and Provincial governments.

The primary functions and duties of the Legal Services Department include:

- Legal advice to Council and its committees regarding legal issues, liability and applicability of provincial legislation; and
- Representation at all Local Planning Appeal Tribunal (formerly Ontario Municipal Board) and other tribunal hearings; and
- Carriage of legal actions commenced by or against the City in all levels of the Ontario court system; and



- Preparation and review of all development agreements (subdivision, site plan) and other contracts/agreements; and
- Negotiation, preparation, review and registration of documents required for the acquisition, disposition and lease of real property; and
- Drafting and review of by-laws; and
- Provision of legal advice and direction to all municipal departments; and
- Meetings with other government agencies, including provincial ministries and York Region, to resolve issues and advance the interests of the City; and further
- Assistance to the By-law Enforcement Department in the enforcement and prosecution of City regulatory and zoning by-laws, including representation of the Licensing Manager at Licensing hearings.

People Services

The People Services department supports the achievement of the City of Markham's goals by providing a full range of strategic human resources management solutions in the areas of labour and employee relations, health and safety, staffing and succession planning, workforce planning and analytics, compensation and benefits, learning and development, business transformation and change, wellness, and diversity and inclusion.

The department is also the corporate sponsor and champion of City's People Plan.

Corporate Communications

Corporate Communications is part of the CAO's Office, reporting to the Senior Manager, Strategy, Communications and Executive Operations and provides a variety of services to support the City of Markham and all of its business units (both internally and externally) to align with corporate priorities. Communications services include but are not limited to strategic guidance and counsel in the areas of communications, marketing, brand reputation, public/media relations, advertising, crisis management, digital and social media services, graphic design, and more.

Diversity, Equity and Inclusion

Diversity and inclusion are one of the City of Markham's key strategic priorities, embedded in the City's strategic plan, Building Markham's Future Together. The City of Markham stands against all forms of racism, stereotyping, prejudice and discrimination. This includes, but is not limited to, anti-Black, anti-Asian and anti-Indigenous racism, Islamophobia and anti-Semitism, amongst other forms of racism. We also stand against discrimination based on, gender identity and expression, age, sexual orientation, religious affiliation and ability, and all other grounds referenced in the Human Rights Code.

As part of the City's diversity strategy, regular and ongoing training and education about diversity, racism and bias are also provided to staff. The City supports a variety of measures to inform our communities, have respectful conversations and to break down barriers.



Fire & Emergency Services

Markham's Fire & Emergency Services (MFES) Department has a mission to “*provide the highest level of life safety and property protection to those who live, work, or play in our community.*” MFES core functions are to provide high-quality and effective fire prevention education, emergency response, and fire safety services in a professional, sensitive and caring manner, supported by Training, Mechanical, Communications, and Administration divisions. Services are delivered from nine fire stations, a training centre, and an administrative office.

Fire Prevention is a key component in fire protection. Existing buildings in Markham are inspected on receipt of a request or complaint. Vulnerable sector occupancies are inspected annually to ensure they comply with provincial legislation. Fire Prevention Officers work with property owners to achieve compliance with fire regulations. Plans for new buildings are reviewed prior to construction to ensure they meet the most current fire regulations.

Approximately 80,000 incoming and outgoing emergency and non-emergency service requests were handled in the past year. MFES responded to 6,912 emergencies and fires throughout Markham in 2021, which translated into 19 incidents per day.

Markham Fire & Emergency Services is modernizing all aspects of fire protection and service delivery. Recently, Council approved a new deployment model that will redistribute existing resources, introduce new suppression innovations such as Canadian-made Drago Cannon, and incrementally control future staffing increases. The new deployment model meets the benchmarks set out in the master fire plan for residential fires, will improve response times and provide an all-hazards capacity. Additionally, the modernization of fire dispatch through a partnership with Barrie Fire will result in service level improvements while reducing staff and avoiding NG911 costs. Markham Fires modernization journey maximizes existing resources, leverages technology and equipment innovation resulting in improved fire protection service delivery and substantial long-term savings.

Along with Fire Prevention, Public Education is one of the most cost-effective and successful means of providing fire protection to Markham residents and businesses. MFES delivers its public education programs to Markham's ethnically diverse community by offering materials in various languages and partnering with local media to get the messages out. On average, we provide close to 1,500 school visits each year and attend in excess of 400 community events. Additionally, MFES actively supports the corporate Emergency Preparedness program.



OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER CONSOLIDATED 2024 OPERATING BUDGET

Table with columns: Description (in \$000's), 2022 Actuals, 2023 Actuals, 2023 Budget, 2024 Budget, 2024 Bud. vs. 2023 Bud. \$ Incr./Decr., 2024 Bud. vs. 2023 Bud. % Change, 2024 Bud. vs. 2023 Act. \$ Incr./Decr., 2024 Bud. vs. 2023 Act. % Change. Rows include Revenues (Licences & Permits, Fines, User Fees, etc.) and Expenses (Salaries & Benefits, Printing, etc.).



CAO'S OFFICE – COMMISSION SUPPORT
2024 OPERATING BUDGET

Table with columns: Description (in \$000's), 2022 Actuals, 2023 Actuals, 2023 Budget, 2024 Budget, 2024 Bud. vs. 2023 Bud. \$ Incr./Decr., 2024 Bud. vs. 2023 Bud. % Change, 2024 Bud. vs. 2023 Act. \$ Incr./Decr., 2024 Bud. vs. 2023 Act. % Change. Rows include Revenues, Expenses (Salaries & Benefits, Printing & Office Supplies, etc.), Total Expenses, Net Expenditures/Revenues, and Full Time Complement.

Major changes in the 2024 Budget from the 2023 Budget:

Salaries & Benefits: Increased in 2024 due to the addition of new position



CORPORATE COMMUNICATIONS 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.		
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change	
Revenues									
USER FEES & SERVICE CHARGES	71	153	299	299	0	0.0%	146	95.8%	
RECOVERIES & CONTRIBUTIONS	0	150	256	296	40	15.6%	146	96.8%	
Total Revenues	\$71	\$303	\$555	\$595	\$40	7.2%	\$292	96.3%	
Expenses									
SALARIES & BENEFITS	\$1,291	\$1,365	\$1,356	\$1,446	\$90	6.6%	\$81	5.9%	
PRINTING & OFFICE SUPPLIES	3	3	5	5	0	0.0%	2	60.4%	
OPERATING MATERIALS & SUPPLIES	17	11	28	28	0	0.0%	17	151.8%	
COMMUNICATIONS	2	3	3	3	0	0.0%	(0)	-3.3%	
TRAVEL EXPENSES	4	11	10	10	0	0.0%	(1)	-5.9%	
TRAINING	4	0	6	6	0	0.0%	6	1828.3%	
CONTRACTS SERVICES AGREEMENTS	(145)	(132)	(131)	(87)	44	-33.5%	45	-34.0%	
RENTAL/LEASE	0	1	0	0	0	0.0%	(0)	-37.0%	
PROFESSIONAL SERVICES	96	46	154	102	(52)	-33.6%	57	124.1%	
LICENCES, PERMITS, FEES	2	0	2	2	0	0.0%	2	0.0%	
PROMOTION & ADVERTISING	157	48	149	100	(50)	-33.2%	52	107.2%	
Total Expenses	\$1,432	\$1,356	\$1,582	\$1,615	\$33	2.1%	\$260	19.2%	
Net Expenditures/(Revenues)	\$1,361	\$1,052	\$1,027	\$1,020	(\$7)	-0.7%	(\$32)	-3.1%	
Full Time Complement	11	10	11	11					

Major changes in the 2024 Budget from the 2023 Budget:

Recoveries & Contributions: Increase due to new advertising contract

Salaries & Benefits: Projected salary and benefit rate increase

Professional Services: Reduction in annual contract due to new vendor

Promotions & Advertising: Reduction in print advertising as part of Green initiatives



OFFICE OF THE CAO STRATEGY, DEI & CORPORATE COMMUNICATIONS BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.

Table with 3 columns: Strategic Objective, Departmental Objective, and Departmental Action. It details two strategic objectives: 1.1 Deepen our understanding of what our community and stakeholders value... and 1.2 Leverage leading technologies to enable city building and evolution... Each objective is linked to a departmental objective and a list of specific departmental actions.



1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.		Conduct 2024 Staff Survey & begin process of reintroducing Staff Satisfaction Action Plans.
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GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Deliver initiatives, campaigns and programs that promote and support diversity, equity and inclusion.	<p>Execute second year action items from Diversity Action Plan and Eliminating Anti-Black Racism Action Plan in collaboration with corporate partners.</p> <p>DAP: 2.2.2 Provide proactive messaging to engage communities using many channels and use inclusive images that feature diverse individuals and communities</p> <p>EABR: 2.3 Share City communications through channels used by the Black community, highlight initiatives hosted by the Black community, and use inclusive imagery that represents Black community</p> <p>Introduce and support partnerships with Markham community and Indigenous partner communities to support economic development and cultural exchange.</p> <p>Host Little Native Hockey League Tournament.</p> <p>Seek opportunities to showcase corporate initiatives through paid and earned media. Enhance civic pride and expand media coverage beyond community publications.</p> <p>Launch municipal mascot program, using it as a unifying tool to bring communities together. Partner the launch with Virtual Assistant 3.0 and Good Neighbour Handbook launch.</p> <p>Grow corporate communications student civic engagement social media program to include more high schools.</p>
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Corporate presence in the Community	Corporate Communications to support events and other community initiatives through promotion and subject matter expertise.



<p>2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.</p>	<p>Ensure that CAO's Office remains a Corporate partner in all initiatives</p>	<p>Launch Good Neighbour Handbook with a City-wide communications education and awareness campaign. Work collaboratively cross commission to promote, expand and investigate opportunities that support the economic and cultural growth and vitality of the City of Markham. Seek opportunities to collaborate with existing Markham stakeholders on cultural and diversity initiatives. Support and collaborate on Economic Development Strategy implementation with banner program across the City.</p>
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GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
<p>3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.</p>	<p>Facilitate and participate conversation as needed to complement, enhance and support City's strategic objective.</p>	<p>Lead, advocate, support and collaborate on intergovernmental relations to support the City's strategic interests in transit and transportation project management and delivery. Host Ontario Big City Mayors' Fall meeting including facilitating tours and accommodations.</p>
<p>3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.</p>	<p>Ensure facilities, programs, services are appropriate to the new urban form and keep pace with growth</p>	<p>Lead, advocate, support and collaborate on intergovernmental relations to support the City's strategic interests in building more housing.</p>
<p>3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.</p>		<p>Provide effective communications tools for residents about community emergencies & significant service issues through EOC. Corporate Communications continues to add new templates, EIB videos, social and print content to advise Markham residents on a variety of emergency scenarios. The team continues to expand emergency information/scenarios on portal.</p>
<p>3.4 Protect and enhance natural environment and built form.</p>		



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Conduct proactive stakeholder management and opportunity assessments to ensure the City is leveraging and realizing strategic opportunities.	Work collaboratively across commission to promote, expand and investigate opportunities that support the economic and cultural growth and vitality of the City of Markham.
		Work collaboratively across commission to execute customer service enhancements identified in the 2024 Budget
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Monitor and evaluate departmental assets to ensure proactive management of assets	Use data-driven decision-making to investigate whether to expand digital communications and with less reliance on print as part of digital transformation and Green Markham.
		Investigate and seek out non-traditional sponsorship opportunities to increase revenues (non-property tax) & maintain or lower operating costs in a growing Markham. Launch new community centre café model partnership. New advertising opportunities in community centres/facilities Investigate further digital signage assets in City to bring in additional revenue.
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Comply with all financial policies and Auditor General recommendations	Ensure Auditor General recommendations are actioned.



FIRE & EMERGENCY SERVICES 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
LICENCES & PERMITS	0	2	4	4	0	0.0%	2	120.8%
FINES	1	0	4	4	0	0.0%	4	0.0%
USER FEES & SERVICE CHARGES	18	22	25	25	0	0.0%	3	14.6%
RECOVERIES & CONTRIBUTIONS	373	390	331	331	0	0.0%	(59)	-15.2%
OTHER REVENUE	16	25	36	36	0	0.0%	11	44.6%
Total Revenues	\$409	\$439	\$400	\$400	\$0	0.0%	(\$39)	-8.9%
Expenses								
SALARIES & BENEFITS	\$41,869	\$42,943	\$40,693	\$41,006	\$313	0.8%	(\$1,937)	-4.5%
PRINTING & OFFICE SUPPLIES	26	26	16	16	0	0.0%	(9)	-35.9%
PURCHASES FOR RESALE	0	9	0	0	0	0.0%	(9)	-100.0%
OPERATING MATERIALS & SUPPLIES	431	590	397	427	30	7.7%	(162)	-27.6%
VEHICLE SUPPLIES	240	243	161	161	0	0.0%	(82)	-33.9%
UTILITIES	288	317	265	323	58	22.0%	5	1.7%
COMMUNICATIONS	21	38	31	31	0	0.0%	(8)	-19.8%
TRAVEL EXPENSES	10	29	26	26	0	0.0%	(2)	-8.6%
TRAINING	41	27	54	54	0	0.0%	27	100.8%
CONTRACTS SERVICES AGREEMENTS	862	1,007	1,000	1,069	69	7.0%	63	6.2%
MAINT. & REPAIR - TIME & MATERIAL	186	162	166	170	4	2.6%	8	4.9%
RENTAL/LEASE	4	5	3	3	0	0.0%	(2)	-32.7%
PROFESSIONAL SERVICES	23	41	14	14	0	0.0%	(27)	-65.5%
LICENCES, PERMITS, FEES	6	6	5	5	0	0.0%	(1)	-17.4%
CREDIT CARD SERVICE CHARGES	1	0	0	0	0	0.0%	(0)	-100.0%
TRANSFER TO OWN FUNDS	41	41	41	41	0	0.0%	0	0.0%
Total Expenses	\$44,049	\$45,485	\$42,872	\$43,348	\$476	1.1%	(\$2,137)	-4.7%
Net Expenditures/(Revenues)	\$43,639	\$45,046	\$42,472	\$42,948	\$476	1.1%	(\$2,098)	-4.7%
TRANSFERS TO/(DRAW FROM) RESERVES	\$41	\$41	\$0	\$41	\$41	0.0%	\$0	0.0%
Full Time Complement	269	269	269	269				

Major changes in the 2024 Budget from the 2023 Budget:

Salaries & Benefits: Increase in 2024 due to the addition of new firefighters

Utilities: Increase per projected 2024 utility rates

Contracts and Service Agreements: Communications contract escalation



FIRE & EMERGENCY SERVICES BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Provide exceptional customer service for internal and external clients and align with the Customer Experience Strategy	Develop opportunities to reach out and inform the public and other departments on levels of service, including response times, and obtain input on the public expectations
		Educate and inform the public of how we are adapting and enhancing services to support a growing city
		Review KPI's to determine suitability
		Conduct one formal customer satisfaction survey to measure and inform on the effectiveness of our services and processes – Post Fire (<i>BMFT Action 1.1.1</i>)
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Use technology in a manner that will increase productivity, meet customer requirements, generate performance data, and provide efficiencies in the duties we carry out on a daily basis	Seek and support implementation of new technology to enhance business operations (<i>BMFT Action 1.2.1</i>)
		Research, plan, and seek technological solutions to support improvements in radio communications, emergency response, data collection, and training
		Monitor the transition of the alarm room operations to an external strategic partner to effectively achieve Next Generation 911 compliance
		Increase online forms for public access for fire permits, event requests, fireworks, and other requests for services
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Improve staff engagement within the department to provide a healthy, safe workplace that reflects corporate initiatives/ policies and applicable legislations	Prioritize and focus on mental health and wellness in a manner that builds on and maintains the resilience and performance of all of our staff
		Demonstrate commitment to provide safe working conditions in a profession that is inherently dangerous
		Maintain annual succession planning opportunities through secondments, conferences, seminars, and educational assistance (<i>BMFT Action 1.3.2</i>)
		Continue to lead the executive committee in exploring strategies and infrastructure that could enhance and improve our decontamination process



Budget 2024: A Strong Markham

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2023	Long-term Target	LT Target Year
Overall customer satisfaction rating received for survey completed in the calendar year	94%	93%	93%	>90%	>90%	>90%	2025
Benchmark against National Fire Protection Association (NFPA) 1221 for Dispatch Processing Time (60 sec)	86%	85%	78%	90%	98%	90%	2020
Benchmark against National Fire Protection Association (NFPA) 1710 for firefighter turn out time (80 seconds)	26%	21%	22%	30%	30%	90%	2025
Benchmark against National Fire Protection Association (NFPA) 1710 for 1 st Truck Travel Time (4 min)	50%	66%	52%	45%	47%	90%	2025
% of Fire Prevention & Public Education CARE requests meet established timelines of ≤5 days	100%	100%	100%	100%	100%	100%	2015
% of vulnerable occupancies inspections completed	100%	100%	100%	100%	100%	100%	2015



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Deliver programs that promote fire safety and healthy living to those that live, work and play in our community	Promote community-based & data driven fire programs that are designed to meet the needs of effective fire prevention and education
		Continue to expand public education programs delivered by on-duty fire suppression crews
		Participate in the development and implementation of a Neighbourhood Partnership Strategy (BMFT Action 2.1.1)
	Participate in the creation of a Special Event strategy (BMFT Action 2.1.4)	
	Deliver public education and prevention programs that are inclusive, accessible and provide enjoyable learning	Complete annual assessment to identify risk and target groups for fire prevention & education programs
		Distribute Public Education Program Feedback process to support continuous improvement
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Corporate presence in the Community	Corporate presence in the Community
		Work with the Markham Fire Heritage Committee to restore the 1936 Chevrolet fire truck and plan for the Heritage and Public Education Centre
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Ensure that Fire and Emergency Services remains a Corporate partner in all initiatives	Clearly define and effectively communicate the mandate associated with the Council approved levels of service within the Establishing and Regulating Bylaw

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Annual Pre-Recruitment Information Sessions (community outreach)	1	1	1	0	3	3	2024
School Program Survey Response Rate	55%	60%	**	**	75%	75%	2025
School Program Satisfaction Effectiveness Rating	80%	80%	**	**	80%	90%	2025

**School Program suspended due to COVID – Resumed November 2022



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
<p>3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.</p>	<p>Involved in existing and future road network planning and decisions that may affect fire traveling time and access</p>	<p>Identify impediments to emergency response that increase travel time, including new and existing road networks, traffic congestion, traffic signal devices and access.</p>
		<p>Ensure Transportation Engineering understands emergency response considerations as well as the advantages of Opticom installation across the City</p>
<p>3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.</p>	<p>Ensure facilities, programs, services, equipment and staff training are appropriate to the new urban form and keep pace with growth</p>	<p>Continue the implementation of Phase 1 of the deployment modernization strategy.</p>
		<p>Continue to explore opportunities for shared Services with Vaughan, Richmond Hill and other Cities that could benefit Markham</p>
		<p>Plan for future growth and deliver on complete and safe communities</p>
<p>3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.</p>	<p>Support community emergency preparedness and response efforts</p>	<p>Explore the modernization and rebrand the EM program with a concentration on Departmental Business Continuity supported by a more effective response structure.</p>
		<p>Leverage the Alert Ready system for city-wide alerting to provide direct communication to residents during emergencies (<i>BMFT Action 3.3.1</i>)</p>
		<p>Undertake the implementation of strategies to address the impacts of extreme weather and the systems needed to provide enhanced monitoring, in the role of the CEMC Lead (<i>BMFT Action 3.3.3</i>)</p>
<p>3.4 Protect and enhance natural environment and built form.</p>	<p>Ensure continuity of operations while following Greenprint recommendations for fire stations, apparatus and equipment</p>	<p>Take environmental considerations and opportunities into account in the planning of additional fire stations, equipment, apparatus, and training</p>
	<p>Create partnerships to increase public safety</p>	<p>Continue to participate/lead the Public Safety Forum with a focus on enhancing collaboration and improving public safety</p> <p>Together with the Building Dept and By-Law Department create joint inspection procedures addressing the complexity and sensitivity of enforcement for rooming houses and unauthorized accessory dwelling units.</p>



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Manage cost per capita of the Fire Service to maintain service levels	Provide to Council the operational and financial data, strategies, and gaps, if any, in meeting approved service levels and response time
		Generate cost comparisons and resource inventory comparisons with other fire services where appropriate
		Continue to Evaluate supernumerary firefighters to offset overtime and support staff training and staffing gaps arising from retirements, resignations, and leaves
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Monitor and evaluate departmental assets to ensure proactive management of asset condition and life cycle	Review the fleet replacement process and formalize the annual maintenance requirements for apparatus and equipment
		Formalize annual testing requirements of equipment to support lifecycle planning and budgeting
		Continue to Evaluate supernumerary firefighters to offset overtime and support staff training and staffing gaps arising from retirements, resignations, and leaves
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Comply with all financial policies and Auditor General recommendations	Implement applicable Auditor General recommendations

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2024 Target	Long-term Target	LT Target Year
Project Completion Rate (*newly approved by Directors Forum in 2017)	87%	87%	90%	90%	90%	90%	2022
Average Annual Budget Variance (%) of all closed capital projects (actual vs. initial approved budget)	+1.8%	+1.6%	+1.6%	1.9%	8%	1.8%	2026
Annual Cost per Capita (Operating)	\$114	\$118	\$119	\$121	\$127	\$130	2026



LEGAL SERVICES 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
USER FEES & SERVICE CHARGES	\$426	\$468	\$300	\$300	0	0.0%	(167)	-35.8%
RECOVERIES & CONTRIBUTIONS	71	68	0	0	0	0.0%	(68)	-100.0%
OTHER REVENUE	5	(3)	0	0	0	0.0%	3	-100.0%
Total Revenues	\$501	\$533	\$300	\$300	\$0	0.0%	(\$233)	-43.7%
Expenses								
SALARIES & BENEFITS	\$2,182	\$2,340	\$2,281	\$2,354	\$72	3.2%	\$13	0.6%
PRINTING & OFFICE SUPPLIES	2	2	6	6	0	0.0%	4	267.0%
OPERATING MATERIALS & SUPPLIES	24	23	22	22	0	0.0%	(1)	-4.6%
COMMUNICATIONS	6	8	9	9	0	0.0%	1	17.9%
TRAVEL EXPENSES	8	2	16	16	0	0.0%	14	724.3%
TRAINING	6	9	6	6	0	0.0%	(3)	-36.5%
CONTRACTS SERVICES AGREEMENTS	(103)	(114)	(103)	(101)	2	-1.9%	13	-11.5%
RENTAL/LEASE	2	1	3	3	0	0.0%	2	304.3%
PROFESSIONAL SERVICES	349	406	242	242	0	0.0%	(164)	-40.5%
LICENCES, PERMITS, FEES	31	44	53	53	0	0.0%	9	19.3%
Total Expenses	\$2,506	\$2,720	\$2,534	\$2,608	\$74	2.9%	(\$112)	-4.1%
Net Expenditures/(Revenues)	\$2,004	\$2,187	\$2,234	\$2,308	\$74	3.3%	\$121	5.5%
Full Time Complement	13	13	13	13				

Major changes in the 2024 Budget from the 2023 Budget:

Salaries & Benefits: Projected salary and benefit rate increase



LEGAL SERVICES BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Continuous improvement of internal customer services and business process efficiencies	Undertake a customer satisfaction survey for internal customers.
	Ensure that Council directions are implemented legally and in a manner that protects the City's legal, financial and other interests	Provide strategic legal and business advice in support of development/planning, real property, litigation/Ontario Land Tribunal appeals, prosecutions, general municipal, corporate and commercial, municipal finance, licensing and other legal, policy and regulatory matters.
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Advance Digital Markham/"Frictionless City"	Provide support to the Leveraging Technologies Committee.
	Completion and implementation of Development Review Process	Support the implementation of consultant recommendations regarding streamlining the City's development application process. Identify and implement Development Agreement tracking tool.
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Empower employees to continue to take risks and pursue innovation	Support implementation of delegation of authority by-law.
	Continuous improvement of Legal Services staff satisfaction and engagement	Identify and deliver a staff satisfaction improvement project within the department. Continue to support continuing professional development.

Departmental Performance Measures in Support of Goal 2020 2021 2022 2023 2024 Target Long-term Target LT Target Year

Subdivision Agreements – (New) [Completed]	n/a	n/a	n/a	(8) [6]			Annual
Site Plan Agreements – (New) [Completed]	n/a	n/a	n/a	(30) [24]			Annual
Misc. Development Agreements	n/a	n/a	n/a	34			Annual
Plan Registrations	n/a	n/a	n/a	3			Annual
Number of development agreements completed	46	55	64	n/a			Annual
New Ontario Land Tribunal appeals	9	8	24	14			Annual
Resolved Ontario Land Tribunal appeals	9	4	11	11			Annual



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support the approval and implementation of various Secondary Plans and other Development Services initiatives.	Represent the City before the Ontario Land Tribunal, engage in associated negotiations, and report to Council as required.
		Review and provide up-to-date advice concerning provincial housing legislation (ex. Development Charges Act, Community Benefits Charges, Planning Act amendments, More Homes Built Faster Act, etc.).
		Support Langstaff/Bridge Station TOC and YNSE projects.
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure that the City’s Real Property needs for acquisition and disposition are met in a timely way – maximizing benefit to the City	Keep current with changing market conditions/intelligence and work with key City departments to identify and capitalize on opportune real estate transactions that create value for the City, with an emphasis on arts, culture, recreation, sport uses and infrastructure.
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Provide support to investigation into the creation of development corporation to manage development and infrastructure in targeted growth areas	Provide legal advice during investigation stage; implement recommendations through agreements, by-laws, and corporate filings. Provide strategic real estate advice on potential Business Plans and governance structure to leverage the vehicle of a development corporation.
	Support the development of the York University Markham campus	Assist with the implementation of conditions/obligations in foundational agreements, including need for PTEs, parking lot development, and establishing shared maintenance obligations.

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2024 Target	Long-term Target	LT Target Year
Number of Real Property Acquisitions/Dispositions completed	7	19	4	3			Annual
Number of Permissions to Enter completed	16	61	20	59			Annual
Number of Leases/Licenses completed	n/a	23	20	24			
Number of Real Property circulations	25	26	25	36			
Easements	n/a	n/a	n/a	5			
Cash-in-Lieu of Parkland Appraisals	n/a	n/a	n/a	50			



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Participate in the establishment of a City-wide parking strategy	Implement recommendations through agreements, By-laws and/or potential Parking Authority.
	Support provincial transportation projects	Draft/review and negotiate applicable agreements and related real estate transactions with other governmental and private sector entities.
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Acquisition of strategic parcels for City purposes	Through strategic positioning, acquire land/facilities to meet the current and future needs of the City at fair market value or through partnerships or creative, alternative arrangements.
	Disposition of surplus City assets to generate new revenue opportunities	Identify surplus City assets and develop a strategic approach to unlock value.
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Ensure that the Legal Services Department has sound emergency planning strategies and procedures in place	Participate in Emergency Management Exercise and Training.
3.4 Protect and enhance natural environment and built form.	Support the acquisition of lands for parks	Support the acquisition (and future development) of the Shouldice lands and other potential park sites.

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2024 Target	Long-term Target	LT Target Year
Number of Provincial Offences Act prosecutions conducted	107	146	60	46			Annual
Number of Administrative Monetary Penalty Hearings Conducted	238	261	150	118			Annual
Small Claims Court claims – (New) [Resolved]	n/a	n/a	n/a	0			
Other Claims – (New) [Resolved]	n/a	n/a	n/a	(3) [3]			
Pleadings – (Statement of Claim) [Statement of Defence]	n/a	n/a	n/a	(1) [2]			
Mediations	n/a	n/a	n/a	1			
Examinations for Discovery	n/a	n/a	n/a	0			



Trials/Pre-Trials	n/a	n/a	n/a	0			
Affidavits of Documents	n/a	n/a	n/a	0			

GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Provide strategic advice and services in support of City initiatives as required including expert advice in support of City’s compliance with legislation and applicable laws	Provide advice and support to growth-related initiatives. Participate in the City’s comprehensive zoning by-law review and appeals. Monitor, engage, and seek out real property investment opportunities to satisfy corporate strategy and strategic initiatives. Conduct appraisal analysis and provide advice on land values for the purposes of collecting cash-in-lieu of parkland.
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Participate in the development of a comprehensive risk management framework	Provide legal advice (i.e. proactively identifying risks and mitigation measures) during development process.
	Ensure that Markham Enterprise Corporation operates effectively and in compliance with the Legislation	Provide timely and strategic legal advice to MEC.
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Ensure efficient use of resources	Collaborate with City departments to clearly identify roles and responsibilities for issues affecting real property, including leases and licences.

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2024 Target	Long-term Target	LT Target Year
Council Reports/Memos/Presentations/Resolutions	n/a	n/a	n/a	48			Annual
General Agreements	n/a	n/a	n/a	68			Annual
City Policies/Applications/Forms/Terms and Conditions	n/a	n/a	n/a	19			Annual
Construction Liens	n/a	n/a	n/a	2			Annual
Contests	n/a	n/a	n/a	7			Annual
ITS Agreements	n/a	n/a	n/a	19			Annual
Funding Agreements	n/a	n/a	n/a	6			Annual
Confidentiality Agreements	n/a	n/a	n/a	6			Annual



PEOPLE SERVICES 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./Decr.)	% Change	\$ Incr./Decr.)	% Change
Revenues								
OTHER REVENUE	\$0	\$1	\$2	\$2	0	0.0%	1	236.1%
Total Revenues	\$0	\$1	\$2	\$2	\$0	0.0%	\$1	236.1%
Expenses								
SALARIES & BENEFITS	\$2,039	\$2,338	\$3,323	\$3,337	\$14	0.4%	\$999	42.7%
PRINTING & OFFICE SUPPLIES	9	16	14	14	0	0.0%	(2)	-12.6%
OPERATING MATERIALS & SUPPLIES	94	53	76	76	0	0.0%	23	43.9%
COMMUNICATIONS	4	6	5	6	1	17.6%	(0)	-4.9%
TRAVEL EXPENSES	5	2	9	9	0	0.0%	6	257.3%
TRAINING	308	324	296	296	0	0.0%	(28)	-8.5%
CONTRACTS SERVICES AGREEMENTS	(51)	(103)	(106)	(165)	(60)	56.7%	(63)	60.9%
RENTAL/LEASE	1	0	3	3	0	0.0%	3	0.0%
PROFESSIONAL SERVICES	186	241	268	294	26	9.9%	53	21.9%
LICENCES, PERMITS, FEES	8	11	10	10	0	0.0%	(1)	-4.9%
PROMOTION & ADVERTISING	405	287	205	205	0	0.0%	(82)	-28.5%
MISCELLANEOUS EXPENSES	0	0	0	0	0	0.0%	0	0.0%
Total Expenses	\$3,007	\$3,174	\$4,103	\$4,084	(\$18)	-0.4%	\$910	28.7%
Net Expenditures/(Revenues)	\$3,007	\$3,174	\$4,101	\$4,082	(\$18)	-0.4%	\$909	28.6%
Full Time Complement	15	14	23	23				

Major changes in the 2024 Budget from the 2023 Budget:

Contracts Services Agreements: Increase due to the annual adjustment of support costs charged from the City to the department.



PEOPLE SERVICES BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Obtain stakeholder feedback- Annual customer service survey (others as needed)	Execute a customer service survey with regard to People Services Transformation and act on the feedback provided
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Support City drive to implement new technology to enhance business operations	Investigate opportunities to optimize learning management system Partner with ADP to look for additional opportunities to enhance and streamline current EPIC processes Digitize paper documents and filing systems in support of electronic document management Investigate technology that supports diverse recruitment
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Support the advancement of Digital Markham / “Frictionless City”	Create in partnership with insurance carriers a data feed to eliminate double entry related to benefits enrolment Support digital literacy skill building Investigate opportunities to identify potential modernization of the HRIS system Investigate opportunities to automate and streamline the Staffing Action Request Form process
	Execution of the People Services Transformation	Continue PS transformation journey with focus on Organizational Development and leadership competencies
	People Plan	Develop and implement a Learning and OD strategy and roadmap that supports the City’s goals and priorities Support HR equity audit and commence implementation of recommendations including relevant policy revisions Expand opportunities for engaging youth in the talent pipeline through outreach and school programs particularly from equity deserving groups Partner with other departments to design and implement corporate internship program with an emphasis on DEI
	AODA Compliance	Support development of Multi-Year Accessibility Plan and ensure AODA compliance (training program update and emergency procedures for disabled employees)



Budget 2024: A Strong Markham

	Compensation Review	Work with departments to commence job description review and updates
	Collectively bargaining with CUPE and MPFFA to update terms and conditions of employment to support employee attraction and retention	Prepare for bargaining (benchmark and obtain mandate) and negotiate new agreements. Ratify and roll out new agreements. Provide training to Performance Managers on changes.

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2023	Long-term Target	LT Target Year
Completion of Exceptional Services department objectives and actions	Delayed	Delayed	Delayed	On target	On target	On target	Annual
Customer service survey- survey execution	1	*	**	1 per year	1 per year	1 per year	Annual
Customer service survey- overall satisfaction	70.4%	*	**	80%	86%	80%	Annual
Customer service survey- extremely / very satisfied	55.61%	*	**	50%	49%	50%	Annual
HR staff satisfaction survey- overall satisfaction with City of Markham	n/a	n/a	63.3%	75%	n/a	75%	Every 2 yrs
HR staff satisfaction survey- organizational engagement	n/a	n/a	61.1%	75%	n/a	75%	Every 2 yrs
Number of corporate learning hours per HR employee	4.6	8.1	8.8	14	5.6	14	Annual
Number of days absent per HR employee	2.9	1.4	0.6	2-3	.9	<5	Annual
Days lost due to injury		0	0	0	0	0	Annual

GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support and align as needed	
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support City's Diversity Action Plan	Expand DEI training program and offerings to Council, employees, volunteers and contractors. Provide professional development opportunities for employees from equity deserving groups
	Support City compliance with AODA legislation	
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support and align as needed	



Budget 2024: A Strong Markham

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2023 Target	Long-term Target	LT Target Year
Updated Diversity Action Plan – HR target objectives met		Delayed	Delayed	On target	On target	On target	Annual
Ensure HR compliance with AODA/IASR requirements	On target	On target	On target	On target	On target	On target	Annual

GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support and align as needed	
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Support and align as needed	
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Support and align as needed	
3.4 Protect and enhance natural environment and built form.	Support and align as needed	

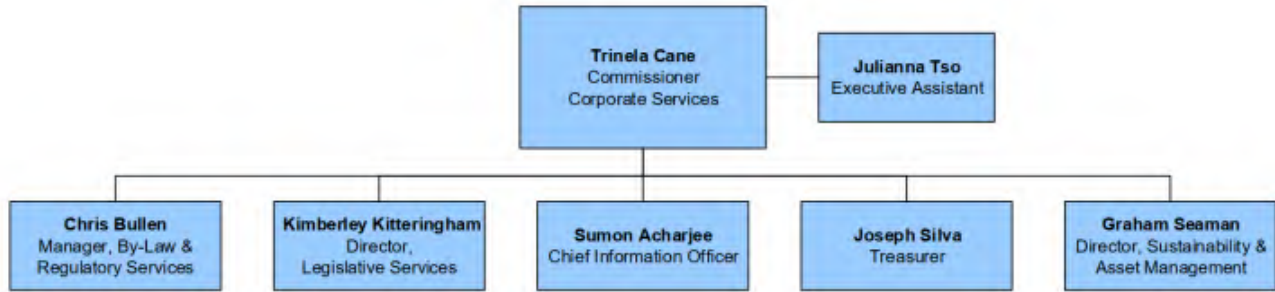


GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Support and align as needed	
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Support and align as needed	
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Develop corporate workforce and department metrics framework	Continue to refine and update current workforce and department metrics framework (including reporting) and develop action plans to address metrics as appropriate

CORPORATE SERVICES



The Corporate Services Commission is responsible for the delivery of financial, administrative, technical and facility services that enhance the performance of our customers and partners. This is accomplished through the fulfillment of fiduciary and legislative responsibilities of the Corporation, timely, accurate, and complete analysis, strategic advice and information, project implementation and support, asset management and front-line services to customers.

The Commission has a full time complement of 198 positions across four departments, and one division, each with their own areas of expertise and responsibility:

- Information Technology Services
- Financial Services
- Legislative Services
- Sustainability and Asset Management
- Bylaw and Regulatory Services

Information Technology Services

Information Technology Services (ITS) supports the Corporation in its objective to provide effective public services and maintain efficient government operations through appropriate and innovative use of information and communication technologies.

The Department is comprised of four divisions:

- Technology Infrastructure (Data Centre, Network, Desktop, Telephony, and Audio/Visual support)
- Client Delivery (Service Desk, Project Delivery, and Support)
- Business Applications (Applications, Web, and Support)
- Data Management and GIS (Geographic Information System Services, and Support)

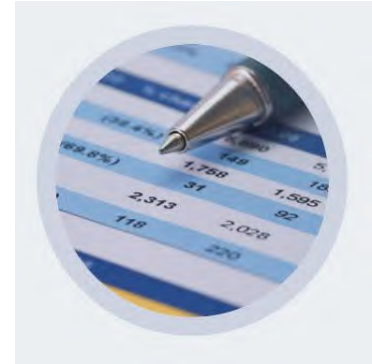


Financial Services

Financial Services is comprised of a team of experts that coordinate and analyze all financial transactions to enable our customers and partners to make effective business decisions. The primary role of the department is to ensure effective financial management and stewardship of City resources.

The Department is comprised of four divisions:

- Financial Planning & Reporting
- Financial Strategy & Investments
(Development Finance, Investments, Payroll, Technology, and Risk Management)
- Procurement & Accounts Payable
- Revenues & Property Tax (Tax Billing and Collection, Assessment Review, Cash Management)



Legislative Services

The Legislative Services Department is responsible for a variety of administrative and legislative services for the City, including: provision of multi-channel customer service, administration of the Information Management Program and municipal cemeteries, preparation of bylaws, agendas, minutes and meeting notices for Markham Council, Standing Committee and Advisory Committee meetings, processing of requests for information and records, the provision of Commissioner of Oath services, the issuance of animal and business licences and the administration of a municipal election every 4 years.

The Department also coordinates the City's compliance with the accountability and transparency provisions of the Municipal Act, 2001, the Municipal Conflict of Interest Act and Markham City Council's Code of Conduct through the services of the Municipal Ombudsman, Closed Meeting Investigator and Integrity Commissioner.

To carry out these responsibilities the Department is comprised of 6 Divisions, each with its own focus and expertise:

- Access, Privacy & Information Management (includes Cemeteries and Print & Mail Services)
- Animal Services
- Business Licensing & Standards
- Contact Centre
- Elections Markham
- Secretariat Services





Sustainability & Asset Management

The Sustainability & Asset Management Department is responsible for managing the corporate sustainability agenda through effective facility management and automation, and municipal and community-based initiatives to reduce energy consumption, and greenhouse gas emissions.

Asset Management strategically and tactically coordinates the activities of the City to realize value from assets in the provision of service, by balancing costs, risks, opportunities and performance benefits. The department leads the development of the City's Asset Management Program and Plan.

Community Sustainability focuses on delivering energy education and outreach content and programming to residents to promote more eco-friendly choices. Guided by the Greenprint; Community Sustainability Plan and Markham's Municipal Energy Plan; Getting to Zero, sustainability is undertaking steps to guide residents towards the City-wide goal of net zero emissions by 2050.

Facility Assets ensures the effective operations, maintenance and optimal lifecycle planning, as well as delivery of large capital renewal projects, for City facilities.

The department is comprised of three divisions:

- Sustainability (corporate and community sustainability initiatives)
- Corporate Asset Management
- Facility Assets (Facility operations, security, accessibility, life cycle planning and large capital projects)



By-Law Enforcement & Regulatory Services

The By-Law Enforcement & Regulatory Services Division is responsible for managing and enforcing City of Markham By-laws. This includes enforcement of parking, licensing, property standards and other related by-laws. The Division also manages the City's Administrative Monetary Penalty System (AMPS), and oversees processing, screening and adjudication functions related to parking tickets.

The Division supports other City departments by assisting with engineering, zoning and construction compliance, snow and winter maintenance operations following winter weather events and tree by-laws. The Division is committed to community engagement and endeavors to provide information on by-law regulations and licensing to all residents of Markham.

The department is comprised of three main units:

- Bylaw and Property Standards
- Parking Operations
- Tree Preservation





CORPORATE SERVICES CONSOLIDATED 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.		
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change	
Revenues									
LICENCES & PERMITS	1,940	1,829	1,965	2,017	51	2.6%	187	10.2%	
INCOME FROM INVESTMENTS	16	24	28	28					
FINES	2,353	3,073	3,502	3,646	144	4.1%	573	18.7%	
USER FEES & SERVICE CHARGES	1,662	1,639	1,717	1,720	2	0.1%	81	4.9%	
RENTALS	1,260	1,064	1,063	1,063	0	0.0%	(1)	-0.1%	
SALES	117	74	54	54	0	0.0%	(20)	-27.2%	
RECOVERIES & CONTRIBUTIONS	74	129	354	354	0	0.0%	225	174.1%	
OTHER REVENUE	82	382	320	320	0	0.0%	(62)	-16.2%	
SOLAR REVENUE	322	309	289	289					
ELECTRIC VEHICLE CHARGING STATION REV	5	4	0	0					
Total Revenues	\$7,832	\$8,526	\$9,292	\$9,490	\$198	2.1%	\$963	11.3%	
Expenses									
SALARIES & BENEFITS	\$21,773	\$23,426	\$25,466	\$26,462	\$996	3.9%	\$3,036	13.0%	
PRINTING & OFFICE SUPPLIES	113	152	150	159	9	6.0%	7	4.8%	
PURCHASES FOR RESALE	48	72	72	72	0	0.0%	0	0.0%	
OPERATING MATERIALS & SUPPLIES	89	71	200	199	(1)	-0.4%	128	180.9%	
UTILITIES	654	656	750	789	39	5.2%	133	20.4%	
COMMUNICATIONS	942	1,179	1,050	1,056	6	0.6%	(123)	-10.4%	
TRAVEL EXPENSES	38	79	69	78	9	13.4%	(1)	-1.4%	
TRAINING	84	110	207	190	(17)	-8.3%	80	73.0%	
CONTRACTS SERVICES AGREEMENTS	3,371	3,863	3,435	4,592	1,157	33.7%	729	18.9%	
MAINT. & REPAIR - TIME & MATERIAL	1,564	1,615	1,970	2,245	275	14.0%	630	39.0%	
RENTAL/LEASE	62	105	78	78	0	0.0%	(27)	-25.4%	
PROFESSIONAL SERVICES	184	494	259	277	18	6.9%	(217)	-43.9%	
LICENCES, PERMITS, FEES	131	121	146	141	(5)	-3.4%	20	16.8%	
CREDIT CARD SERVICE CHARGES	52	88	39	42	4	9.1%	(46)	-52.4%	
PROMOTION & ADVERTISING	15	29	25	25	0	0.0%	(4)	-12.5%	
PMTS. TO CITIZENS/LOCAL GROUPS	0	0	4	4	0	0.0%	4	0.0%	
TRANSFER TO/(FROM) RESERVE	373	487	157	157	0	0.0%	(330)	-67.7%	
Total Expenses	\$29,493	\$32,547	\$34,078	\$36,567	\$2,489	7.3%	\$4,020	12.4%	
Net Expenditures/(Revenues)	\$21,662	\$24,021	\$24,786	\$27,078	\$2,292	9.2%	\$3,057	12.7%	
TRANSFERS TO/(DRAW FROM) RESERVES	\$373	\$487	\$157	\$157	\$0	0.0%	(\$330)	-67.7%	
Full Time Complement	177	189	204	209					



BY-LAW AND REGULATORY SERVICES 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
LICENCES & PERMITS	147	(0)	179	179	0	0.0%	179	-39517.2%
FINES	2,337	3,073	3,502	3,646	144	4.1%	573	18.7%
USER FEES & SERVICE CHARGES	0	0	185	185	0	0.0%	185	0.0%
RECOVERIES & CONTRIBUTIONS	87	119	316	316	0	0.0%	197	166.2%
Total Revenues	\$2,572	\$3,191	\$4,182	\$4,327	\$144	3.5%	\$1,135	35.6%
Expenses								
SALARIES & BENEFITS	\$4,080	\$4,336	\$4,760	\$4,698	(\$62)	-1.3%	\$361	8.3%
PRINTING & OFFICE SUPPLIES	24	23	39	46	7	18.1%	23	98.7%
OPERATING MATERIALS & SUPPLIES	82	97	191	191	0	0.0%	95	97.5%
COMMUNICATIONS	18	28	22	22	0	0.0%	(7)	-23.3%
TRAVEL EXPENSES	11	18	22	22	0	0.0%	4	24.9%
TRAINING	14	46	81	81	0	0.0%	35	74.4%
CONTRACTS SERVICES AGREEMENTS	168	327	203	203	0	0.0%	(124)	-37.8%
MAINT. & REPAIR - TIME & MATERIAL	0	0	0	0	0	0.0%	(0)	-33.2%
RENTAL/LEASE	0	0	2	2	0	0.0%	2	0.0%
PROFESSIONAL SERVICES	0	0	0	0	0	0.0%	0	0.0%
LICENCES, PERMITS, FEES	5	5	15	8	(7)	-45.8%	4	74.6%
CREDIT CARD SERVICE CHARGES	29	58	17	17	0	0.0%	(42)	-71.4%
Total Expenses	\$4,429	\$4,939	\$5,351	\$5,290	(\$62)	-1.2%	\$351	7.1%
Net Expenditures/(Revenues)	\$1,857	\$1,747	\$1,169	\$963	(\$206)	-17.6%	(\$784)	-44.9%
Full Time Complement	39	40	42	42				

Major changes in the 2024 Budget from the 2023 Budget:

Fines: Projected increase in parking fines.

Printing & Office Supplies: Projected increase in printing and supplies.

Licences, Permits, Fees: Forecasted decrease in expenses to align with historical actuals trend.



BY-LAW AND REGULATORY SERVICES BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Provide excellent services to residents and businesses	Undertake a formal customer satisfaction survey in the following area: Property Standards – Community Response/Resolution (<i>BMFT Action 1.1.1</i>)
		Strengthen bylaw services delivery by implementing short term measures, including but not limited to: 1) Strategic Lunch; and 2) Strategy to reduce file resolution times
		Complete comprehensive review of final Bylaw Services Review Report and recommendations and prepare report to Council on outcome of review, proposed new bylaw services strategy and proposed implementation plan including key project deliverables by Q3
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Support Digital Strategy and leverage technology solutions to improve efficiencies and user experience	Support business transformation through expanded implementation of the Administrative Monetary Penalty System (AMPS) Program – AMPS 2.0
		Explore new digital opportunities to enhance operational efficiency and effectiveness
		Partner with ITS to expand new e-ticketing system (GTechna) to accommodate AMPS expansion and explore options through GTechna to implement License Plate Recognition Systems, Property Standards charges supported by training and optimization and reporting tools
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Build performance culture and Improve staff satisfaction	Provide expert advice and support to the evaluation and acquisition of new AVL technology
		Respond to 2021 staff satisfaction survey results and staff input to the Bylaw Services Review Q3
		With support from Operations, implement improvements related to fleet acquisition, maintenances and reporting
		Through new training committee, develop basic and enhanced training plan for Officers and administrative staff leveraging City programs and specialized training expertise



GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
		Establish performance metrics and reporting framework for business functions and update performance measures used in the annual Departmental Business Plan and start reporting out on the data in the 2025 cycle
		Implement a Training by Merit system to improve officer education and training
		Implement staff development plans to support succession planning for key roles
		Leverage recruitment opportunities to expand skills and experience of staff and enhance diversity of workforce

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2024 Target	Long-term Target	LT Target Year
Parking Ticket Efficiencies	38,572	28,572	34,675	36,272	40,00	45,000	2024
Caution Notices	330	570	330	500	500	500	2021
Number of actual charges laid	66	116	66	116	116	116	2021
Officer Response and Resolution Times	77%	81%	77%	81%	80%	80%	2021
Parking Ticket Collection Rate	85%	85%	85%	85%	85%	85%	Ongoing
Screening Resolutions/Volumes	3,336	4,917	3,336	4,417	4,500	4,000	2024
Tree Preservation Activity/Charges	4	6	4	3	5	5	Ongoing

Note: The proposed Bylaw Services Review will confirm the measures above or identify new ones to be reported out in the 2024 business plan cycle.



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Enhance community awareness of key city by-laws	Continue to partner with corporate communications on the seasonal calendar and public campaigns to enhance regulatory awareness and compliance, including School Safety Programs and Winter Safety Programs
		Develop community engagement plan to offer and promote self-serve services on the city portal
		Participate and assist with homelessness strategy with YRP Mental Health Team and Parks Operations
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.		Support the Diversity and Eliminating Anti-Black Racism Action Plans (<i>BMFT Action 2.2.4</i>)
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Develop Bylaw capabilities and enhance professional image	Implement a new Bylaw Ambassadors program, including training, to enhance bylaw presence at city facilities, community events, and public meetings to raise public awareness of city initiatives, enhance community engagement, and promote bylaw enforcement as a career choice

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2024 Target	Long-term Target	LT Target Year
Number of Community Engagement Activity*	N/A	5	96	106	110	115	2025
Number of Community and Elected Officials Contacts	TBC	TBC	TBC	TBC	TBC	TBC	TBC

Note: The proposed Bylaw Services Review will confirm the measures above or identify new ones to be reported out in the 2024 business plan cycle.

*Note: Community Engagement Activity – we started tracking in November 2021



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Identify problem parking areas that impact transit and transportation	Participate in the development of the city-wide Parking Strategy led by DSC and assist with transportation issues
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Identify innovative opportunities to improve compliance with by-laws while enhancing community safety and addressing resident and business needs	Support the execution of the integrated infill management program led by DSC and assist with implementation of new policies and approaches
		Support the work of the Public Safety Forum and provide leadership to new initiatives to promote service integration and enhanced effectiveness
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Ensure emergency readiness	Participate in Emergency Management Exercise and Training, as required
		Ensure staff receive training in Emergency Management Courses (Levels 1 and 2)
	Explore the use of radio technology to enhance our effectiveness dealing with emergency management and employee safety	Identify options to partner with relevant parties on agreements (i.e. Police Colleges and training entities)
		Increase number of radios purchased to provide full coverage for all staff and support the development of a dispatch radio communication system
3.4 Protect and enhance natural environment and built form.	Provide opportunities to protect the built and natural environment	Monitor and meet established response times for spills and other environmental impacts
	Joint Inspection Procedures	Partner with the Fire & Emergency Services and Building Standards departments to create joint inspection procedures to address enforcement of rooming houses and unauthorized accessory dwelling units



Budget 2024: A Strong Markham

Departmental Performance Measures in Support of Goal

	2020	2021	2022	2023	2024 Target	Long-term Target	LT Target Year
Number of lost days due to injury	TBC	TBC	TBC	TBC	TBC	TBC	TBC
Number of orders issued (includes zoning standards, by-law standards, & property standards)	707	469	469	846	500	500	2025
Number of business inspections	TBC	TBC	TBC	TBC	TBC	TBC	TBC
Number of mobile business inspections	TBC	TBC	TBC	TBC	TBC	TBC	TBC

Note: The proposed Bylaw Services Review will confirm the measures above or identify new ones to be reported out in the 2024 business plan cycle.



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure efficient delivery of services	Support the E3 Strategy Refresh by expanding the Administrative Monetary Penalty System (AMPS) to other by-laws
		Leverage the Bylaw Service Review to strengthen organizational alignment and locate business transformation opportunities
		Explore the implementation of a single classification for all officers to assist with deployment of resources (seasonal adjustments)
		Review staffing levels required to support Bill 23 and Bill 109
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Support corporate objective to manage accountability & transparency	Identify revenue tools, continue to review processes, and actively monitor performance against budget to maintain / increase non-property tax revenues, lower operating costs, and achieve full self-sufficiency
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Support corporate objective to increase accountability & transparency	Prioritize and continue corporate-wide review and update of existing policies and procedures
		Develop new reporting framework to track KPIs and impacts of business changes

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2024 Target	Long-term Target	LT Target Year
Average dollar per parking penalty notice	\$59.98	\$59.07	\$59.98	\$58.50	\$58.50	Ongoing	Ongoing
Number of parking penalty notices issued	38,572	28,666	34,675	36,272	40,000	45,000	Ongoing
Number of parking penalty notices cancelled	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	Ongoing
Dollar value of parking penalty notices cancelled	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	Ongoing

* No longer required number and value of cancelled tickets. We still require this information as tickets are cancelled at screenings and hearings

Note: The proposed Bylaw Services Review will confirm the measures above or identify new ones to be reported out in the 2024 business plan cycle.



BY-LAW AND REGULATORY SERVICES LONG-TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.

Table with 4 columns: Strategic Objective, Departmental Objective, Departmental Action, and Year. It details three strategic objectives (1.1, 1.2, 1.3) and their corresponding departmental actions and timelines.



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Enhance community awareness of key city by-laws	Implement community engagement plan to offer and promote self-serve services on the city portal	2025-2026
		Support the Diversity and Eliminating Anti-Black Racism Action Plans (BMFT Action 2.2.4)	2025-2026
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Develop Bylaw capabilities and enhance professional image	Monitor and fine-tune the Bylaw Ambassadors program to enhance bylaw presence at city facilities, community events, and public meetings to raise public awareness of city initiatives, enhance community engagement, and promote bylaw enforcement as a career choice	2025
		Research new and emerging trends and best practices in bylaw services	2025
		Implement strategy to provide proactive Bylaw Enforcement and Actions	2025-2026
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Develop Bylaw capabilities and enhance professional image	Monitor and fine-tune the Bylaw Ambassadors program to enhance bylaw presence at city facilities, community events, and public meetings to raise public awareness of city initiatives, enhance community engagement, and promote bylaw enforcement as a career choice	2025
		Research new and emerging trends and best practices in bylaw services	2025
		Implement strategy to provide proactive Bylaw Enforcement and Actions	2025-2026



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Identify problem parking areas that impact transit and transportation	Support implementation of the city-wide Parking Strategy and explore digital tools to ensure process efficiency	2025 - 2026
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.			
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Ensure emergency readiness	Participate in Emergency Management Exercises and Training, as required	Ongoing
		Update Business Continuity plans on a semi-annual basis	Ongoing
		Explore potential for mutual aid or shared services across enforcement groups	2025
3.4 Protect and enhance our natural environment and built form.	Provide opportunities to protect the built and natural environment	Monitor and meet established response times for spills and other environmental impacts	Ongoing



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure efficient delivery of services	Leverage the Bylaw Service Review to strengthen organizational alignment and locate business transformation opportunities	2025-2026
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Proactive management of parking and enforcement to achieve community safety and budget objective	Identify revenue tools, continue to review processes, and actively monitor performance against budget to maintain / increase non-property tax revenues, lower operating costs, and achieve full self-sufficiency	Ongoing
		Recouped outstanding cash in lieu payments for the Landscape Recovery Fund (2013-present) for a total of \$400,000+ to date.	
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			



FINANCIAL SERVICES 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
USER FEES & SERVICE CHARGES	1,379	1,388	1,276	1,276	0	0.0%	(112)	-8.1%
OTHER REVENUE	2	0	0	0	0	0.0%	(0)	-100.0%
Total Revenues	\$1,381	\$1,388	\$1,276	\$1,276	\$0	0.0%	(\$112)	-8.1%
Expenses								
SALARIES & BENEFITS	\$5,039	\$5,218	\$5,742	\$6,008	\$265	4.6%	\$790	15.1%
PRINTING & OFFICE SUPPLIES	69	90	98	98	0	0.0%	8	9.0%
OPERATING MATERIALS & SUPPLIES	(79)	(125)	(119)	(119)	0	0.0%	6	-4.6%
COMMUNICATIONS	5	6	5	5	0	0.0%	(1)	-8.4%
TRAVEL EXPENSES	2	5	3	3	0	0.0%	(1)	-26.5%
TRAINING	6	6	17	17	0	0.0%	11	183.8%
CONTRACTS SERVICES AGREEMENTS	108	256	229	296	67	29.5%	40	15.7%
MAINT. & REPAIR - TIME & MATERIAL	1	1	3	3	0	0.0%	1	86.9%
RENTAL/LEASE	1	3	4	4	0	0.0%	1	37.9%
PROFESSIONAL SERVICES	70	190	119	119	0	0.0%	(71)	-37.6%
LICENCES, PERMITS, FEES	67	66	88	88	0	0.0%	22	33.1%
CREDIT CARD SERVICE CHARGES	15	21	13	13	0	0.0%	(8)	-37.7%
Total Expenses	\$5,305	\$5,736	\$6,201	\$6,534	\$333	5.4%	\$798	13.9%
Net Expenditures/(Revenues)	\$3,924	\$4,348	\$4,925	\$5,257	\$333	6.8%	\$909	20.9%
Full Time Complement	43	49	51	51				

Major changes in the 2024 Budget from the 2023 Budget:

Contracts Services Agreements: Increase related to capital induced contract escalations.



FINANCIAL SERVICES BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
<p>1.1 Deepen our understanding of what our community and stakeholder value and need to inform municipal leadership and continuously improve our services.</p>	<p>Improve customer service and business process efficiencies through technology</p>	<p><u>ePropertyTax Digital Services</u></p> <p>Continue to promote ePropertyTax as the preferred method of property tax bill management and delivery, with the goal of increasing enrollment in both TaxView (online property tax account) and the eBilling services (tax bill delivery). This will also stabilize future postage and printing costs resulting from growth and provide property owners 24/7 convenience.</p> <p>2023 Actual: TaxView 34.8%, eBilling 27.8%</p> <ul style="list-style-type: none"> • 2024 Goal: TaxView 38.4%, eBilling 31.2% • 2025 Goal: TaxView 41.3%, eBilling 32.5% <p><u>Budget Review</u></p> <p>As per our continuous journey to improve processes, review and map out the current budget process for opportunities to streamline and improve, incorporating lessons learned from Strong Mayor Powers implementation. Implement revisions as part of the 2025 Budget process. As part of the process, look for ways to continue to strengthen Finance’s involvement, advice, input, sign-off, as required, etc. in departmental analysis, policy and program development through a ‘business partnership’ model. This may also involve revision to the Council report template / process to reflect and incorporate Finance review of items proceeding to Council.</p> <p>Complete customer service survey for the POS Cash Management System.</p>
<p>1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.</p>	<p>Leverage technology solutions to improve efficiencies</p>	<p><u>Water Billing Transition Project</u></p> <p>Implementation of a new water billing Customer Information System (CIS). To be implemented by January 1st, 2025. The Project consists of three phases;</p> <ol style="list-style-type: none"> 1. Discovery – Completed 2. Evaluation & Selection – September 2023 3. Implementation – November 2023



GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.

Strategic Objective	Departmental Objective	Departmental Action
		<p>Phase 2 of the Project will include the following three (3) areas within the scope of work:</p> <ul style="list-style-type: none"> • Procurement of Customer Information System (CIS) – Evaluation and Selection • Transition Services Agreement • Target Operating Model Implementation <p><u>Water Billing Transition Project</u> – Phase 3 Phase 3 of the project will include the implementation of a CIS system, in-house resources (back-office billing & contact centre) and outsourced contracts (meter reading & bill print) to effectively migrate water billing services from Alectra effective Jan 1, 2025</p> <p><u>TXM Property Tax Software System Replacement</u> In 2023, City of Mississauga to issued a Request for Information (RFI) to conduct general market research to determine the technology options available for the municipal property tax management system, TXM Tax Manager. Following the RFI, Mississauga is recommending “status quo” for existing platform and will undertake the following;</p> <ul style="list-style-type: none"> • complete Oracle Forms upgrade in Q4/2023 to maintain support until December 2028 • Investigate feasibility and effort of moving away from Oracle Reports (currently deprecated) by 2025 / 26
		<p><u>Cashiering (POS) System Replacement</u> In 2023, the City implemented a new Point of Sale (POS) software to completely replace the cashiering system corporate-wide and achieve PCI compliance. Complete deployment of the remaining Xplor POS in locations Developing roadmap for the implementation of POS WEB to support portal transactions Support implementation of the new Enterprise Asset Management software by ITS</p>



GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
		<p><u>Insurance & Risk Management</u></p> <p>Procure the risk management software called ClearRisk for implementation in 2024. The ‘in-house’ software is needed to maintain claim file information, manage expenditures and develop internal risk management reporting. Savings over status quo claims process through data verified decisions, improved analysis for deductibles/self-insured retentions, risk management metric reports, increased recoveries, and efficiency in time saving. Owning the ClearRisk license will support Markham’s insurance consolidation pilot and eliminate dependency upon external insurance service providers for data management.</p> <p><u>Enterprise Resource Planning (ERP) software or Upgrade Cayenta</u></p> <p>Review options regarding approval to procure a new ERP system that would include Accounts Payable automation solution for invoice and staff expenses, and include, a financial system that incorporates the capital and operating budget databases.</p> <p>Attain approval to upgrade Cayenta system to the latest model.</p> <p>Support the implementation of the Digital Markham technology roadmap and the Markham Centre Smart City initiative (BMFT 4.2.5)</p>
<p>1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.</p>	<p>Improve Staff Satisfaction</p> <p>Strengthen staff and organizational capacity</p>	<p>Support the recommendations of the City’s People Plan</p> <p>Identify areas for improvement to address results of the future corporate-wide Staff Satisfaction Survey</p> <p>Working with People Services, assess ability and readiness to meet current and future business needs, and develop and implement plans to strengthen talent attraction, planning and development</p>



Budget 2024: A Strong Markham

Departmental Performance Measures in Support of Goal

	2020	2021	2022	2023	2024 Target	Long-term Target	LT Target Year
1 % of Finance HTML Applications Submitted online (uptake)	46.6%	46.6%	46.6%		50.0%	75.0%	Ongoing
2 % of Property Accounts enrolled in eBilling	18.9%	22.8%	25.6%		25.3%	32.5%	2025
3 % of Property Tax Payments made at Cash Counter	2.3%	0.0%	1.5%		0%	0%	Ongoing
4 % Vendor Performance Evaluations completed within 60 days post project completion (2021 target was 30 days)	n/a	16%	52%		50%	90%	2025
5 % of Procurement bids meeting the established Project Process Workflow timelines	71.0%	68.0%	81%		85.0%	85.0%	Ongoing
6 Average # AP transaction processed per AP FTE	11,770	10,780	11,100		11,500	14,500	2025
7 % of invoices attaining the early payment discount	97.0%	91.0%	95%		100.0%	100.0%	2023
8 Overall customer satisfaction with Finance (annual divisional survey)	97.2%	64.0%	%		80.0%	80.0%	Ongoing
9 Staff Satisfaction survey response rate	n/a	95.7%	n/a		n/a	100.0%	Ongoing
10 Departmental Satisfaction	n/a	77.5%	n/a		80.0%	80.0%	Ongoing
11 Organizational Engagement from Staff satisfaction survey	n/a	78.1%	n/a		80.0%	80.0%	Ongoing
12 Job Engagement from Staff satisfaction survey	n/a	83.2%	n/a		75.0%	75.0%	Ongoing
13 Staff Absenteeism (days)	2.3	2.8			≤8.4	≤8.4	Ongoing
14 Staff Turnover	12.2%	8.2%			≤7.5%	≤7.5%	Ongoing
15 Number of learning hours per regular full time employee	5.3	2.3			20.0	20.0	Ongoing
16 Number of lost days due to injury	3	0	0		0	0	Ongoing



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and cultural respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support the City's Community Engagement Plan	Support the City's Community Engagement Plan, as required
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support the delivery of the City's arts, culture, recreation services	Support the Diversity and Eliminating Anti-Black Racism Action Plans (<i>BMFT Action 2.2.4</i>)
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Create an environment to attract new development	Provide support and financial advice on the development of the York University Markham campus
		Participate in the development of a strategy for Destination Markham
		Support the investigation of a development corporation to manage development and infrastructure in targeted growth areas (<i>BMFT 2.3.3</i>)

Departmental Performance Measures in Support of Goal		2020	2021	2022	2023	2023 Target	Long-term Target	LT Target Year
17	% point differential between tax rate increase & CPI (December, Toronto All Items) - A negative figure reflects a tax rate increase that is less than CPI.	0.05	-0.30	-2.39	-2.70	=CPI	=CPI	Ongoing



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		Investigate a roll out strategy for electronic fund transfer (EFT) to move vendor payment from cheques to EFT.
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Support the development of Sustainable and Integrated Growth Plans	<p>Implement the changes from the Province’s <i>Bill 23, More Homes Built Faster Act</i>, which includes major financial modifications to the <i>Developments Charges Act</i> and the <i>Planning Act</i>.</p> <p>Staff will need to implement those changes in 2024 including providing an update to Council.</p> <p>Support implementation of initiatives to attain, track and report on housing target performance and receipt of provincial Building Faster fund</p> <p>Partner (provide financial advice) with Development Services Commission to develop a plan for the Markham Innovation Exchange (MIX)</p> <p><u>Vacant Home Tax</u></p> <p>Partner with the Region of York and local municipalities as required to continue discussions and work on the potential implementation of a Vacant Home Tax (VHT) Region-wide.</p> <p>On May 4th, Regional Council approved deferring the Vacant Home Tax initiative and directed Staff to report back in 2024.</p> <p><u>Rouge National Urban Park</u></p> <p>Support the implementation of the Rouge National Urban Park utilizing the new financial framework for revenue in lieu of property taxes</p> <p>Ongoing</p> <p>Participate in the establishment of a city-wide parking strategy (<i>BMFT 3.2.5</i>)</p>



3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Support the Business Continuity and Emergency Management Programs	Participate as required in the Emergency Management Exercise and Training Ongoing - All
		Support Environmental Services through continued implementation of the Flood Control Program (BMFT 3.3.2). Review the financial model in Q1 2024.
3.4 Protect and enhance natural environment and built form.	Increase Markham's Leadership role in the area of green procurement while promoting environmental leadership	Support the Greenprint Strategy
		Support the development of an urban parks strategy (BMFT 3.4.6)

GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure the financial integrity of the City	Continue to pursue E3 opportunities
		Investigate a Community of Practice framework in collaboration with partner departments
		<ol style="list-style-type: none"> 1. Develop goals and objectives (Q2) 2. Confirm strategy and identify participants, and topics for 2022 and 2023 (Q3) 3. Launch Community of practice (Q3)
		<p>The consolidated Financial Strategy document that defines the City's financial vision, including key principles that will direct the development of future budgets and ensure the City's long-term financial viability has been completed.</p> <p>In 2024, revisions to the Financial Strategy Document will be required once the final Bill 23 regulations are released</p>



Budget 2024: A Strong Markham

4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Ensure adequate funding for City Assets	Establish process for evaluating public and private sector partnerships and business opportunities (<i>BMFT 4.2.1</i>) Develop an implementation plan for the new PSAB standards for public private partnerships & disclose transactions in which public sector entities procure major infrastructure assets and/or services from private sector entities. These are financial reporting requirements to be effective for 2024 year-end reporting.
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Ensure accountability of the Financial Services processes and polices	Review, identify and update (and, as required, establish) policies to be renewed based on the 5-year review requirement. Policies to be updated as required. Implement changes recommended from the Payroll/People Services Review. Support all audits identified by the Auditor General based on the most recent audit plan, as required

Departmental Performance Measures in Support of Goal		2020	2021	2022	2023	2023 Target	Long-term Target	LT Target Year
18	Approved vs. prior year forecast of Life Cycle budget	79.3%	80.0%			90.0%	90.0%	Ongoing
19	Average annual budget variance (%) of all closed capital projects to initial approved budget	14.0%	16.2%			<10.0%	<10.0%	Ongoing
20	Adequacy of funding in the reserve based on known inflows to sustain future rehabilitation and replacement requirements for the next 25 years	25 yrs.	25 yrs.	25 yrs.		25 yrs.	25 yrs.	Ongoing
21	Average cost per AP transaction processed	\$6.25	\$7.00	\$6.30		\$5.50	\$4.50	2022
22	% of invoices paid through P Card	58.0%	45.0%	48.0%		60.0%	70.0%	2025
23	Annual P Card Charge Dollar Volume	\$8.7M	\$6.6M	\$8.8M		\$12.M	\$15.0M	2025
24	Average # of bids per procurement call	6.6	6.2	6.1		6.0	6.0	Ongoing
25	Total Taxes Receivable less Allowance for Uncollectible as a % of Total Taxes Levied	4.9%	4.5%	4.4%		>-5.0%	>-5.0%	Ongoing
26	Operating cost per property tax account	\$10.32	\$10.55	\$10.34		\$10.50	\$10.50	Ongoing
27	Net Financial Assets or Net Debt as a % of Own Purpose Taxation Plus User Fees	127.6%	129.4%	124.80%		>-50.0%	>-50.0%	Ongoing
28	Total Reserves and Discretionary Reserve Funds as a % of Operating Expenses	31.7%	45.8%	43.00%		>20.0%	>20.0%	Ongoing
29	Total Cash and Cash Equivalents as a % of Current Liabilities	125.8%	153.0%	97.10%		>5.0%	>5.0%	Ongoing
30	Debt Servicing Cost as a % of Total Operating Revenue	0.3%	0.2%	0.20%		<5.0%	<5.0%	Ongoing
31	Asset Consumption Ratio	21.4%	20.7%	20.90%		<50.0%	<50.0%	Ongoing
32	Operating Surplus Ratio	3.40%	21.20%	34.50%		>=0%	>=0%	Ongoing



33	Properties with overdue tax levies as % of total properties	6.6%	6.9%	7.2%		<10.0%	<10.0%	Ongoing
34	Net Cost per household to operate municipality	\$1,307 Met Target	\$1,309 Met Target			Within the Lowest 25% of GTA Municipalities		Ongoing
35	% of Letters of Credit processed within 5 days	93.8%	93.6%	100%		95.0%	95.0%	Ongoing

FINANCIAL SERVICES LONG-TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	To improve customer service and business process efficiencies through technology	Complete customer service survey for Letters of Credit	2025
		Complete customer service survey for AP automation of staff expense management	2025
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Leverage technology solutions to improve efficiencies	Implement a new ERP software system or upgrade Cayenta based on the outcome of the 2024 review.	2025
		Implement a new Accounts Payable automation system and budgeting software based on the outcome of the 2024 review.	2025
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Improve Staff Satisfaction	Support the recommendations of the People Plan Implement initiatives to strengthen organizational capacity	2025-2027



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support the City's Community Engagement Plan	Support the City's Community Engagement Plan as required	2025
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support the delivery of the City's arts, culture, recreation services	Support the Diversity and Eliminating Anti-Black Racism Action Plans (<i>BMFT Action 2.2.4</i>)	2025
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Create an environment to attract new development	Provide support and financial advice on the development of the York University Markham campus	2025
		<u>Destination Markham Corporation (DMC)</u> Provide support for the implementation of the Destination Markham tourism strategy	2025



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Support the development of Sustainable and Integrated Growth Plans	Provide support and strategic advice on the Future Growth Area (e.g. North District)	2025- 2027
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Support the Business Continuity and Emergency Management Programs	Participate as required in the Emergency Management Exercise and Training	2025- 2027
3.4 Protect and enhance our natural environment and built form.	To Increase Markham's Leadership role in the area of green procurement while promoting environmental leadership		



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure the financial integrity of the City	Continue to pursue E3 opportunities	Ongoing
		Community of Practice (Expertise standardization, development and placement)	2025
		Develop a Financial Services calendar of major deliverables and milestones pertaining to Financial Planning, Accounts Payable, Reporting and other key dates for Financial Services	2025
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Ensure adequate funding for City Assets		
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Ensure the accountability of the Financial Services processes and polices	As part of continued evolution of the budget process, tackle preparation of budget prepared and presented on a multi-year basis, for Mayor's consideration	2025 2025- 2027
		Continue to review and update Financial Services policies as required	
		Support all audits identified by the Auditor General to take place in 2025-26, as required	2025- 2027



INFORMATION TECHNOLOGY SERVICES 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
SALES	108	65	25	25	0	0.0%	(40)	-61.4%
Total Revenues	\$108	\$65	\$25	\$25	\$0	0.0%	(\$40)	-61.4%
Expenses								
SALARIES & BENEFITS	\$5,798	\$6,678	\$7,400	\$7,850	\$451	6.1%	\$1,172	17.6%
PRINTING & OFFICE SUPPLIES	\$1	2	8	6	(2)	-24.6%	4	183.5%
OPERATING MATERIALS & SUPPLIES	\$1	7	18	13	(4)	-25.0%	6	77.2%
COMMUNICATIONS	\$590	799	628	634	6	0.9%	(164)	-20.6%
TRAVEL EXPENSES	\$11	32	9	18	9	102.5%	(14)	-44.2%
TRAINING	\$52	26	67	50	(17)	-25.5%	24	89.2%
CONTRACTS SERVICES AGREEMENTS	\$2,036	2,147	1,860	2,931	1,071	57.6%	784	36.5%
MAINT. & REPAIR - TIME & MATERIAL	\$1,010	1,039	1,411	1,683	272	19.3%	644	62.0%
RENTAL/LEASE	\$0	2	1	1	0	0.0%	(0)	-17.5%
PROFESSIONAL SERVICES	\$84	265	111	129	18	16.2%	(136)	-51.4%
LICENCES, PERMITS, FEES	\$4	2	6	3	(4)	-57.9%	1	33.9%
Total Expenses	\$9,589	\$11,000	\$11,519	\$13,318	\$1,800	15.6%	\$2,318	21.1%
Net Expenditures/(Revenues)	\$9,480	\$10,935	\$11,494	\$13,293	\$1,800	15.7%	\$2,358	21.6%
Full Time Complement	43	47	52	55				

Major changes in the 2024 Budget from the 2023 Budget:

Contracts Services Agreements: Increase in software licenses contracts.

Maintenance & Repair – Time & Material: Increase in hardware and software maintenance costs.



INFORMATION TECHNOLOGY SERVICES BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
<p>1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.</p>	<p>Enable the Business Units across the corporation to provide high quality services to their clients through robust and reliable information and communication technology solutions</p>	<p>Maintain our customer survey program and complete a formal customer satisfaction survey with service area(s) to be selected to be pertinent and timely at date of survey distribution</p>
		<p>Continue to redesign/modernize the Markham.ca website (Portal) and Access Markham Mobile App to improve access to information and services provided by the City, expand available services and enhance the user experience.</p>
		<p>Continue project to replace the CRM/ACR System – Planned implementation of new solution in 2024</p>
		<p>Support the Customer Experience Strategy</p>
		<p>Support the strategic action to leverage technology for direct two-way communication</p>
<p>1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.</p>	<p>Implement optimized and innovative technology solutions that mitigate business risks and are cost effective</p>	<p>Implement new technology platforms, application and hardware upgrades and replacements, as identified:</p> <ul style="list-style-type: none"> • Continue expansion of E-Ticketing platform to include AMPS program • Utility Billing Automation System – Planned implementation of comprehensive solution for meter reading, data collection and billing • Library Digital Media Lab expansion - ongoing • Road Occupancy Permit Mapping for Operations - Targeted Timeline for RFP release: Q2 2024 • Replace current AVL solution • Project DOX upgrade to version 9.3 and cloud migration - Implementation targeted for Q2 2024 • Implement Library Staff Scheduling software solution • Implement FrontDesk queue management software solution • AutoCad licensing - Investigate available solutions



GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
		<ul style="list-style-type: none"> Upgrade ISM (Heat) service management solution to latest version.
<p>1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.</p>	<p>Implement optimized and innovative technology solutions that mitigate business risks and are cost effective</p>	<p>Implement Phase 3 of the Enterprise Asset Management system (including life cycle and work order management for all underground and aboveground infrastructures) in the Engineering and SAM Departments</p> <p>Implement Electronic Plan Review System (ePlan) enhancements, including ePlan workflow updates - ongoing</p> <p>Continue to implement M365 office productivity solution across the organization using a phased approach – including document management, collaboration and BI tools</p> <p>Continue to implement Digital Strategy recommendations, as defined in the Digital Strategy technology roadmap, including Mobile strategy, to leverage Intelligent City technologies</p> <p>Continue to implement Portal platform replacement solution by replacing existing platform with Drupal</p> <p>Continue to Implement Cyber Security program tool enhancements to safeguard City technology infrastructure</p> <p>Continue to implement the GIS strategic plan with a focus on process automation and data analytics</p>
<p>1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.</p>	<p>Foster an engaging and supportive work environment that enables staff excellence through enhanced collaboration and high performance</p>	<p>Continue to support the recommendations of the corporate People Plan</p>



Budget 2024: A Strong Markham

Departmental Performance Measures in support of Goal	2018	2019	2020	2021	2023 Target	Long-term Target	LT Target Year
# of formal customer satisfaction surveys completed	1	0	1	0	1	1 a year	Ongoing
Overall satisfaction (satisfied and above) for formal survey(s) completed (%)	91%	n/a	92%	n/a	≥ 80%	≥ 80%	Ongoing
Average extremely/very satisfied for formal survey(s) completed (%)	60%	n/a	71%	n/a	≥ 35%	≥ 35%	Ongoing
# of informal satisfaction surveys completed	12	12	4*	4	4	4	Ongoing
Average customer satisfaction % (satisfied/very satisfied) – informal surveys	90%	88%	91%	94%	≥ 75%	≥ 75%	Ongoing
Call abandonment at Service Desk	13%	13%	13%	12%	10%	10%	Ongoing
Average number of answered calls by Service Desk/month	820	773	608	496	N/A	N/A	Ongoing
Calls resolved on first contact at Service Desk	40%	43%	65%	70%	50%	50%	Ongoing
Incidents resolved within severity-based set targets	94%	94%	94%	92%	85%	85%	Ongoing
Administrative requests resolved within severity-based set targets	96%	97%	96%	95%	85%	85%	Ongoing
Staff absenteeism	5.9	5.2	2.2	3.9	<8.4	<8.4	Ongoing
Number of learning hours per regular full-time employee	3.7	2.7	5.3	1.7	20	20	Ongoing
Staff satisfaction	85%	N/A	N/A	81.4%	≥ 80%	≥ 80%	Ongoing
Organizational Outcome Index from Staff satisfaction survey	79.0%	N/A	N/A	77.2%	≥ 80%	≥ 80%	Ongoing
Staff Turnover	5.9%	2.8%	7.1%	4.7%	≤ 7.5%	≤ 7.5%	Ongoing
Technology Changes implemented successfully (%)	99%	99%	99%	99%	90%	90%	Ongoing

Note: * survey conducted quarterly starting in 2020



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Enable and support Business Units with information and communication technology solutions that facilitate community engagement and services to diverse population	<ul style="list-style-type: none"> Complete WAN replacement to increase coverage from 38 to 44 facilities and improve bandwidth and throughput capabilities for future technology solutions. Q1 2024 Continue to support the Corporate Content Management Strategy and Framework to ensure common content governance on all city communication platforms including Portal
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure City technology is compliant with accessibility standards	<ul style="list-style-type: none"> Continue to support the Diversity and Eliminating Anti-Black Racism Action Plans (<i>BMFT Action 2.2.4</i>) by ensuring the City's citizen-facing technology services remain AODA compliant, with a focus on Portal platform upgrade and ongoing governance
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Partner with internal and external parties to promote the economic development objectives through technology	<ul style="list-style-type: none"> Continue to develop and leverage external partnerships with York University, ventureLAB, Region of York and additional private sector organizations to promote the goals of the Digital Markham strategy

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2023 Target	Long-term Target	LT Target Year
To be developed							



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Support and ensure effective implementation of digital strategies in new development	Review and execute key approved deliverables in support of the Digital Strategy for the Markham Centre Secondary Plan
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Implement and maintain secured, efficient and reliable information technology infrastructure	Support business continuity and disaster recovery efforts by continuing to enhance and refine the IT Disaster Recovery Plan
3.4 Protect and enhance natural environment and built form.		Investigate and identify feasible projects to continue to pilot and expand on IoT (Internet of Things) initiatives to support the environment and built form

Departmental Performance Measures in support of Goal	2018	2019	2020	2021	2023 Target	Long-term Target	LT Target Year
Number of lost days due to injury	0	0	0	0	0	0	Ongoing
Business continuity service achievement (%)	99.99%	99.99%	99.99%	99.98%	99.95%	99.95%	Ongoing



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Pursue responsible financial and resource management practices	Investigate and implement modernization of financial management system Continue to pursue E3 opportunities
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Maintain the life cycle of technology assets in line with corporate objectives and to ensure reliability and sustainability	Complete/continue to replace Hardware Lifecycle items, as identified <ul style="list-style-type: none"> • Network Switch replacement • Backup Data Storage System replacement • Wireless access point replacement • 3M equipment replacement • Library Public Computer replacement • Continue replacement of user computers across the City (Desktop, Laptop, Tablet), including Operating System and desktop productivity software • Engage new Internet Service Provider (ISP) to provide upgraded bandwidth to accommodate additional Cloud based applications Infrastructure System upgrades including: <ul style="list-style-type: none"> • Upgrade and replace Portal infrastructure hardware • Cyber Security tool enhancements • AV Endpoint detection software updates • Continue upgrade to a cloud-based technology infrastructure via the implementation of a hyper converged infrastructure (HCI) solution through migration of on premise applications
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Develop and implement methods to provide greater public access to government data and information	Establish and enhance processes and governance to provide and monitor the use of selected City datasets by the public as part of the Open Data program and develop 3D modelling for the Markham Secondary Plan Continue to implement required changes to enhance the Cyber Security protection and stewardship of the City's information technology infrastructure



INFORMATION TECHNOLOGY SERVICES LONG-TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Enable the Business Units across the corporation to provide high quality services to their clients through robust and reliable information and communication technology solutions	Maintain our customer survey program and complete a formal customer satisfaction survey with service area(s) to be selected to be pertinent and timely at date of survey distribution	2025-2027
		Continue to redesign/modernize the Markham.ca website (Portal) and Access Markham Mobile App to improve access to information and services provided by the City, expand available services, and enhance the user experience.	2025-2027
		Continue to replace the CRM/ACR System by implementing the selected solution	2025-2026
		Support the Customer Experience Strategy	2025-2027
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Implement optimized and innovative technology solutions that mitigate business risks and are cost effective	Undertake implementation of new technology platforms, system application and hardware upgrades and replacements, as identified: <ul style="list-style-type: none"> Implement Utility Billing Automation System (2025) TXM (Taxation) replacement solution (2026-27) Library Digital Media Lab expansion (ongoing) 	2025-2027
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Implement optimized and innovative technology solutions that mitigate business risks and are cost effective	Investigate, identify and implement Master Data Management System (MDM) to synchronize data from systems such as AMANDA, CRM, Enterprise Asset Management	2025-2027
		Review and update the Digital Markham Strategy and continue implementation of the related revised priorities on the technology roadmap	2025-2027
		Implement future phases of the Enterprise Asset Management system - Phase 4: Decision Support tool (2025-26)	2025-2026
		Continue implementation of M365 office productivity solution across the organization using a phased approach,	2025



GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
		Continue Electronic Plan Review System (ePlan) enhancements	Ongoing
		Provide the necessary technology preparation and support for the 2026 municipal election	2025-2026
		Continue to implement the GIS strategic plan with focus on process automation and data analytics	2025-2027
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Foster an engaging and supportive work environment that enables staff excellence through enhanced collaboration and high performance	Implement improvements to address the results of the corporate-wide 2025 Staff Satisfaction Survey	2025
		Continue to support the recommendations of the corporate People Plan	2025-2027



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Enable and support Business Units with information and communication technology solutions that facilitate community engagement and services to diverse population	Continue to support the Corporate Content Management Strategy and Framework to ensure common content governance on all City communication platforms	2025-2027
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure City technology is compliant with accessibility standards	Support the Diversity and Eliminating Anti-Black Racism Action Plans (<i>BMFT Action 2.2.4</i>)	2025- 2027
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Partner with internal and external parties to promote the economic development objectives through technology	Continue to develop and leverage external partnerships with York University, ventureLAB, Region of York and additional private sector organizations to promote the goals of the Digital Markham strategy	2025-2027



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Support and ensure effective implementation of digital strategies in new development	Review and execute key approved deliverables in support of the Digital Strategy for the Markham Centre Secondary Plan	2025-2027
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Implement and maintain secured, efficient and reliable information technology infrastructure	Support business continuity and disaster recovery efforts by continuing to enhance and refine the IT Disaster Recovery Plan	2025-2027
3.4 Protect and enhance our natural environment and built form.			



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Pursue responsible financial and resource management practices	Continue to implement modernization of financial management system	2025-2027
		Continue to pursue E3 opportunities	2025-2027
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Maintain the life cycle of technology assets in line with corporate objectives and to ensure reliability and sustainability	<p>Complete the replacement of Hardware Lifecycle items, as identified:</p> <ul style="list-style-type: none"> Complete replacement of user computers across the City (Desktop, Laptop, Tablet) (2025) Continue upgrade to a cloud-based technology infrastructure via the implementation of a hyper converged infrastructure (HCI) solution (multi-year project to migrate on premise applications) 	2025-2027
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Develop and implement methods to provide greater public access to government data and information	Establish and enhance processes and governance to provide and monitor the use of select City datasets by the public as part of the Open Data program	2025-2027
		Continue to implement required changes to enhance the Cyber Security protection and stewardship of the information technology infrastructure for the City of Markham	2025-2027



LEGISLATIVE SERVICES 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
LICENCES & PERMITS	1,793	1,830	1,786	1,838	51	2.9%	8	0.4%
INCOME FROM INVESTMENTS	16	24	28	28				
FINES	16	0	0	0	0	0.0%	0	0.0%
USER FEES & SERVICE CHARGES	283	251	256	258	2	0.8%	7	2.9%
RENTALS	0	1	96	96	0	0.0%	95	19094.0%
SALES	9	9	29	29	0	0.0%	20	232.5%
OTHER REVENUE	3	3	286	286	0	0.0%	283	10888.1%
Total Revenues	\$2,120	\$2,116	\$2,480	\$2,534	\$53	2.2%	\$418	19.8%
Expenses								
SALARIES & BENEFITS	\$4,295	\$4,636	\$4,767	\$4,847	\$80	1.7%	\$211	4.6%
PRINTING & OFFICE SUPPLIES	19	36	(0)	4	4	-980.4%	(32)	-89.9%
PURCHASES FOR RESALE	48	72	72	72	0	0.0%	0	0.0%
OPERATING MATERIALS & SUPPLIES	9	11	13	16	4	27.7%	5	47.7%
COMMUNICATIONS	306	321	375	375	0	0.0%	54	16.9%
TRAVEL EXPENSES	5	9	12	12	0	0.0%	3	28.5%
TRAINING	5	10	18	18	0	0.0%	8	75.2%
CONTRACTS SERVICES AGREEMENTS	227	299	244	240	(4)	-1.5%	(59)	-19.6%
MAINT. & REPAIR - TIME & MATERIAL	21	32	35	35	0	1.2%	3	8.9%
RENTAL/LEASE	59	101	70	70	0	0.0%	(30)	-30.2%
PROFESSIONAL SERVICES	15	29	22	22	0	0.0%	(8)	-26.1%
LICENCES, PERMITS, FEES	46	35	26	28	2	7.8%	(7)	-20.6%
CREDIT CARD SERVICE CHARGES	8	9	9	12	4	41.2%	3	31.1%
PROMOTION & ADVERTISING	15	29	25	25	0	0.0%	(4)	-14.1%
Total Expenses	\$5,079	\$5,629	\$5,685	\$5,775	\$90	1.6%	\$146	2.6%
Net Expenditures/(Revenues)	\$2,959	\$3,513	\$3,204	\$3,241	\$37	1.1%	(\$272)	-7.7%
Full Time Complement	32	33	35	36				

Major changes in the 2024 Budget from the 2023 Budget:

No significant changes.



LEGISLATIVE SERVICES BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.

Table with 3 columns: Strategic Objective, Departmental Objective, and Departmental Action. It details two strategic objectives (1.1 and 1.2) and their corresponding departmental actions.



GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
		create a streamlined automatic process for officers to review files
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Improve staff satisfaction	Detail succession plan for future staffing needs and develop knowledge transfer strategies Review training for departmental staff and address gaps Continue to provide the opportunity for Co-op students from Markham High Schools and Career Edge interns



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Expand the Corporate Community Engagement Toolkit	Provide support on the Neighbourhood Partnership strategy
		Develop partnership with local school boards to educate student on important Legislative Services topics
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support Everyone Welcome Program	Support the Diversity and Eliminating Anti-Black Racism Action Plans (<i>BMFT Action 2.2.4</i>)
		Continue to consult with key City Committees and external partners on inclusive and accessible services delivery within Legislative Services
		Continue to consult with our Indigenous Peoples of Canada relative to Legislative Services
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support Markham York University campus. Create Destination Markham Strategy	Support the development of the York University Markham campus
		Explore partnership opportunities including co-op opportunities relative to York University's Master of Public Policy Administration and Law (MPPAL) program
	Create Destination Markham Strategy	Promote Markham's brand through research & related promotional strategies in support of a Destination Markham Strategy

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2024 Target	Long-term Target	LT Target Year
Recognition rating (from staff survey)	N/A	46.6%	N/A	N/A	275,000	65%	Ongoing
Staff satisfaction rating (from staff survey)	N/A	58.6%	N/A	N/A	130,000	80%	Ongoing
Average overall customer satisfaction for formal survey(s) completed (%)	N/A	N/A	N/A	N/A	21,000	80%	Ongoing
Number of calls received in the Contact Centre	220,351	264,689	274,018	145,673*	45,000	275,000	Ongoing
Number of emails responded to in the Contact Centre	77,432	92,500	127,982	52,450*	45,000	130,000	Ongoing
Number of web chats responded to in the Contact Centre	19,900	20,533	20,206	7492*	21,000	21,000	Ongoing
Number of ACR's opened in the Contact Centre	37,356	46,740	48,076	27,752*	45,000	45,000	Ongoing
Number of ACR's closed in the Contact Centre	35,862	47,724	47,683	30,786*	45,000	45,000	Ongoing
Percentage of customer call-backs (follow up on cases)	20%	20%	20%	20%	20%	20%	Ongoing
Percentage of calls answered in the Contact Centre within 30 seconds (excluding switchboard)	70%	70%	70%	70%	70%	70%	Ongoing
Percentage of calls resolved on the first call	86%	86%	86%	86%	86%	86%	Ongoing
Number of pet licences issued (includes new licences & renewals)	2,517	2,414	7,695	7,911	10,000	10,000	Ongoing
Number of freedom of information requests received	271	290	224	89*	N/A	N/A	Ongoing



Budget 2024: A Strong Markham

Number of freedom of information appeals received	0	1	4	0*	N/A	N/A	Ongoing
Number of marriage licences issued	941	1,113	1,243	455*	1,500	1,500	Ongoing
Number of marriage licences returned due to error	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing
Total number of bookings for the wedding chapel	38	0	0	0	N/A	N/A	Ongoing
Total number of bookings for the wedding room	17	0	0	0	N/A	N/A	Ongoing
Number of lost days due to injury	0	0	0	0	N/A	N/A	Ongoing
Number of stationary business inspections**	0**	0**	<200	493***	N/A	N/A	Ongoing
Number of mobile business inspections**	0**	0**	0	90*	N/A	N/A	Ongoing
Number of stationary licenses issued			2737	2351*	N/A	N/A	Ongoing
Number of mobile licenses issued			951	287*	N/A	N/A	Ongoing
Percentage of new Advisory Committee members that self-identify as being a member of diverse community	40%	40%	40%	40%	N/A	N/A	Ongoing
Number of Standing Committee Meetings agendas prepared				36*	N/A	N/A	Ongoing
Number of Advisory Committee Meetings agendas prepared				30*	N/A	N/A	Ongoing

*as of August 31, 2023

**as of March 14, 2020, business inspections have been halted due to limited resources related to the COVID-19 Staff re-allocations

***start date June 23, 2023



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support the road safety program	Continue to conduct audit of taxi brokerage’s operational structure
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Improve safety in communities	<p>Continue to collaborate with internal City Departments on reducing human/wildlife conflicts</p> <p>Review Animal Protection and Services By-law</p> <p>Continue to review the City’s Animal Services and Business Licence requirements to ensure they adequately address safety and consumer protection</p> <p>Continue to review mandatory training for PTC and Taxi drivers operating in Markham</p>
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Improve safety in communities	<p>Participate in Emergency Management Exercise & Training as required</p> <p>Participate in the Business Continuity Plan Implementation - to minimize Legislative Services’ disruptions in case of an emergency situation</p>
3.4 Protect and enhance natural environment and built form.		Continue to collaborate with internal City Departments on reducing human/wildlife conflicts



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure efficient delivery of services	Implement Administrative Monetary Penalty System (AMPS) Phase 2 including the establishment of an AMPS unit within the department. Work on the expansion of AMPS Corporately in accordance with the AAF-funded consultant report completed in 2022
		Continue to review processes to increase non-property tax revenues and maintain or lower operating costs in a growing Markham
		Explore Docupet licensing system for Animal Services and report to Council
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Develop a Risk Management Strategy	Assist with the development of an Enterprise Risk Management Program Conduct annual monument inspections at City Cemeteries to identify deficiencies and minimize risks to public safety.
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Support corporate objective to increase accountability & transparency	Update Procedural By-law to better reflect current meeting practices and incorporate SMP
		Continue corporate-wide review and update of existing policies & procedures Continue to develop the City's corporate privacy, records and information management learning program through updates to existing strategy and curriculum

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2024 Target	Long-term Target	LT Target Year
Number of Code of Conduct complaints (requested with the Integrity Commissioner)	3	3	1	1	N/A	N/A	Ongoing
Number of Code of Conduct complaint investigation conducted by Integrity Commissioner	N/A	N/A	N/A	Ongoing (pending report)	N/A	N/A	Ongoing
Number of closed meeting investigations	0	0	0	0	N/A	N/A	Ongoing



LEGISLATIVE SERVICES LONG-TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year	
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Provide excellent Council & Committee administration	Solicit stakeholder feedback on various aspects of the Municipal Elections process leading up to and post 2026 Municipal Elections Explore additional opportunities for digital business transformation based on legislative and technological changes, etc.	2025-2027	
		Leverage technology solutions to improve efficiencies	Securing and implementing contracted services for the Election Technology for the 2026 Municipal Election	2025-2027
			Commence establishment of a City Archive (dependent on the hiring of the City Archivist) Continue to explore the expansion of the City’s Artificial Intelligence (AI) program	2025-2027
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Improve staff satisfaction	Continue succession planning for future staffing needs	2025-2027	
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.				



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Ensure an integrated approach to communications & marketing consistent with BMFT – Phase II & City’s Brand	Provide support on the Neighbourhood Partnership project	2025-2027
		Provide support and raise awareness on the Destination Markham initiative	2025-2027
		Provide assistance with the plan for a major civic square with cultural amenities	2025-2027
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure all services are fully accessible	Continue to provide support on the Volunteer Program plans	2025-2027
		Support the Diversity and Eliminating Anti-Black Racism Action Plans (<i>BMFT Action 2.2.4</i>)	2025-2027
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support Markham York University campus	Support the operation and success of the York University campus in Markham	2025-2027



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support the road safety program	Establish Public Outreach and Awareness Programs	2025-2027
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Improve safety in communities	Continue to provide support on the affordable housing strategy	2025-2027
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Improve safety in communities	Continue with Business Continuity Plan implementation to minimize Legislative Services' disruptions in case of an emergency situation	2025-2027
		Continue to provide effective communications tools to residents about community emergencies and significant service issues	2025-2027
		Participate in Emergency Management Exercise & Training, as required	2025-2027
3.4 Protect and enhance our natural environment and built form.			



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure efficient delivery of services	Continue to evaluate all division services to ensure cost-effective and efficient service delivery	2025-2027
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.			
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.		Continue to evaluate Legislative Services practices to enhance accountability and transparency based on prevailing business practices	2025-2027



SUSTAINABILITY AND ASSET MANAGEMENT 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./((Decr.)	% Change	\$ Incr./((Decr.)	% Change
Revenues								
RENTALS	1,260	1,064	967	967	0	0.0%	(97)	-9.1%
SALES	0	0	0	0	0	0.0%	(0)	-100.0%
RECOVERIES & CONTRIBUTIONS	(13)	10	38	38	0	0.0%	28	264.2%
OTHER REVENUE	77	379	34	34	0	0.0%	(345)	-91.0%
SOLAR REVENUE	322	309	289	289				
ELECTRIC VEHICLE CHARGING STATION RE\	5	4	0	0				
Total Revenues	\$1,651	\$1,766	\$1,328	\$1,328	\$0	0.0%	(\$438)	-24.8%
Expenses								
SALARIES & BENEFITS	\$2,156	\$2,145	\$2,370	\$2,461	\$92	3.9%	\$316	14.7%
PRINTING & OFFICE SUPPLIES	1	2	4	4	0	0.0%	2	157.8%
OPERATING MATERIALS & SUPPLIES	75	81	98	98	0	0.0%	17	21.3%
UTILITIES	654	656	750	789	39	5.2%	133	20.4%
COMMUNICATIONS	23	25	19	19	0	0.0%	(7)	-26.5%
TRAVEL EXPENSES	2	7	7	7	0	0.0%	(0)	-1.6%
TRAINING	6	21	21	21	0	0.0%	0	1.6%
CONTRACTS SERVICES AGREEMENTS	841	806	908	931	23	2.5%	125	15.5%
MAINT. & REPAIR - TIME & MATERIAL	532	542	521	524	3	0.6%	(18)	-3.4%
RENTAL/LEASE	1	0	1	1	0	0.0%	1	0.0%
PROFESSIONAL SERVICES	14	10	9	9	0	0.0%	(1)	-12.7%
LICENCES, PERMITS, FEES	8	12	9	12	4	41.4%	(0)	-0.3%
CREDIT CARD SERVICE CHARGES	0	0	0	0	0	0.0%	0	0.0%
PMTS. TO CITIZENS/LOCAL GROUPS	0	0	4	4	0	0.0%	4	0.0%
TRANSFER TO/(FROM) RESERVE	373	487	157	157	0	0.0%	(330)	-67.7%
Total Expenses	\$4,686	\$4,794	\$4,878	\$5,038	\$160	3.3%	\$244	5.1%
Net Expenditures/(Revenues)	\$3,036	\$3,028	\$3,550	\$3,710	\$160	4.5%	\$682	22.5%
TRANSFERS TO/(DRAW FROM) RESERVES	\$373	\$487	\$157	\$157	\$0	0.0%	(\$330)	-67.7%
Full Time Complement	18	18	22	22				

Major changes in the 2024 Budget from the 2023 Budget:

No significant changes.



SUSTAINABILITY AND ASSET MANAGEMENT BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.	Align to city-wide Customer Experience Strategy and provide excellent customer service for internal and external clients	Actively adjust and adapt our services to reflect hybrid workplace environment and best practices.
		Ensure continued implementation of facility improvements to comply with the AODA
		Undertake a formal customer satisfaction survey in the following area: Sustainability engagement (<i>BMFT Action 1.1.1</i>)
		Support Customer Experience Strategy actions, as required
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Embrace innovation and relevant technologies in delivery of service	Supporting the Corporate Asset Management Program objectives, Lucity implementation and Digital Markham (5.5), establish one source of truth database for facility assets, develop robust Level of Service model, integrated with life cycle management and risk, to evolve management metrics and dash boarding, for improved decision-making capabilities.
		Implement Building Automation System (BAS) Program
	Support Digital Markham Roadmap	Implement BAS Program – Develop BAS retrofit plan, accelerate adoption of BAS standard, continue to enhance central support and accessibility, and lead BAS investigations, design, re-commissioning, and construction for 7 facilities due for replacement in 2024
		Apply for incentive funding to assist in offsetting the capital cost of the BAS Program
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Enable the transformation of our workforce to be effective and equitable in or out of the office	Partner with various departments to support the evolution of the Hybrid Works pilot program through innovative space planning.
	Implement "Corporate People Plan"	Support actions required under the Corporate People Plan. Partner with People Services to align and integrate the Corporate Asset Management Strategy & Governance Framework project outcomes with ongoing People Plan implementation.
	Increase staff satisfaction and engagement within the department	Participate in corporate staff satisfaction survey and identify and implement improvement opportunities for the department.



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Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Number of learning hours per regular full-time employee	4.9	7.2	9.7	5.4	20.0	20.0	Ongoing
Staff Absenteeism (Average # of days per employee)	6.8	3.5	9.3	9.2	≤ 8.4	≤ 8.4	Ongoing
Staff Turnover (%)	0	11.1	0	1 or 5%	≤ 7.5%	≤ 7.5%	Ongoing
% of Work Orders (ACRs) Completed within 7 days	85.8%	85.3%	91.43%	86.04%	90%	90%	Ongoing
Third party recognition for excellence	0	0	0	0	1 award	1 award	Ongoing
Organizational Outcome Index from Staff satisfaction survey	n/a	n/a	72.9%	n/a	90%	90%	2026



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Increase broader community and youth engagement to accelerate our transition to net zero	Continue to offer sustainability volunteer opportunities for community members to assist with outreach events, such as Earth Month. Continue to engage youth in sustainability leadership opportunities in partnership with local organizations (i.e. Youth Challenge International - YCI) and provide the municipal context to empower youth to find solutions for local emissions reductions, aligned to the MEP net zero 2050 goals Continue to attend community events to share Markham's ongoing sustainability programs, goals and achievements (i.e. electric vehicle adoption, home energy retrofits, Net Zero 2050 Strategy)
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Continue to recognize and celebrate the diversity of our team and strive to ensure inclusivity in our work	Support the Diversity and Eliminating Anti-Black Racism Action Plans (<i>BMFT Action 2.2.4</i>)
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.		Support the development of the York University campus

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Total community engagement numbers combined with social media and webpage impressions, clicks, unique page views, event impressions and attendance, and sustainability program participation*	N/A	138,310	252,983	463,781	260,000	350,000**	2025

*2018 and 2019 data did not include social media impressions and clicks (results that come from Corporate Communications Dept. 2020 and 2021 data reflected a change in methodology and communication platform.

**modest target taking into account that more in-person events will take place over virtual. Virtual reach and engagement typically larger than in-person, also easier to track.



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
<p>3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.</p>	<p>Foster adoption of electric vehicles, as a transportation choice, in the community with EV charging at City facilities</p>	<p>Continue to promote the expansion of electric vehicle (EV) charging infrastructure across the City in partnership with other departments, potential partners, Alectra, and Natural Resources Canada through the Zero Emissions Vehicle Infrastructure Program (ZEVIP) by focusing on no- to low-cost electric vehicle infrastructure hosting opportunities on City property</p> <p>Install ~20 additional EV charging points at community centres and public areas across the City in partnership with Alectra Utilities, partial funding from Natural Resources Canada’s ZEVIP</p>
<p>3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.</p>	<p>Managing Growth Impact on Service Delivery – provide input and review resources requirements to support future growth</p> <p>Support Development mitigation plans for our corporate and community infrastructure to respond to climate change and other risks</p>	<p>Participate in Sustainable and Integrated Growth Management Projects as required, and advocate for actions to move development rapidly toward net zero emissions and community sustainability</p> <p>Deliver the 2024 & 2025 regulatory Asset Management Plans. AM plans will establish comprehensive Level of Service, risk management, sustainability and climate change frameworks, model the “Impact of Growth”, and identify future financial and people resource requirements, to inform and guide sustainable future growth.</p> <p>Work with DSC to establish and support a monitoring and reporting mechanism for new development emissions impacts and Sustainability Metrics scoring Reached out to Giulio and Darryl @ Planning to see what they have in their 2024 BP; this is subject to change based on their response.</p> <p>Continue to work with Planning and Engineering to embed climate change adaptation and mitigation policies and best practices through the Sustainability Metrics Program as new development planning occurs.</p>
<p>3.3 Ensure business continuity of our</p>	<p>Lead implementation of the Security Improvement plan</p>	<p>Establish a Corporate Security Policy and applicable procedures</p>



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
<p>services and infrastructure, and enable community resiliency and community safety.</p>	<p>to support and enhance the safe delivery of city services</p>	<p>Ensure business continuity of our services and infrastructure and enable community resiliency and community safety</p>
	<p>Develop and maintain a Business Continuity Plan that identifies essential services and resources</p>	<p>Participate in Emergency Management Exercises and Training</p> <p>Ensure our BCP is updated as necessary.</p>
	<p>Enhance indoor air quality and touchless technologies within City facilities to reduce the risk of disease transmission</p>	<p>Complete the implementation of the ICIP facility improvements grant and close-out project documentation and agreements</p>
<p>3.4 Protect and enhance natural environment and built form.</p>	<p>Continue to implement Markham's Corporate Energy Management Plan and Net-Zero strategies to reduce energy and emissions via conservation, efficiency and investment in renewable energy</p>	<p>Undertake operational and capital Corporate Energy Management projects, specifically to update the CEMP by July 1, 2024 (legislated), and develop a corporate Net Zero 2050 plan. Integrate findings with the City's asset management plans.</p>
		<p>Implement the corporate Net Zero Strategy by developing and testing innovative GHG reduction technologies and solutions to provide four (4) Proof of Concept pilot projects while leveraging external grants and lifecycle to fund the pilot projects</p>
		<p>Collaborate with Operations and other departments to develop, finalize, and roll-out the Fleet Low Carbon Strategy to inform cost-effective deployment of low-carbon vehicles and refueling infrastructure to provide community leadership and achieve significant emission reductions within the City's fleet</p>
	<p>Support the implementation of the Municipal Energy Plan to achieve net zero 2050</p>	<p>Support applications for electricity infrastructure planning in Markham focused on net zero emissions</p>
		<p>Update the Municipal Energy Plan and strengthen engagement with key stakeholders (e.g. homeowners) to examine strategies for reducing carbon emissions to achieve net zero by 2050</p>
	<p>Develop a feasibility study for a home retrofit program</p>	<p>Apply to the FCM Community Efficiency Financing Program in partnership with the City of Richmond Hill on a feasibility study for deep home retrofit financing options to increase residential uptake</p>
<p>Continue to explore collaboration opportunities on deep home retrofit financing options with other municipalities</p> <p>Continue to develop the Your Voice Markham</p>		



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
		<p>(YVM) home energy retrofits webpage as a one-stop homeowners' resource to enhance knowledge and access to tools</p>
		<p>Continue deployment of the Markham Power Homes study (MPH) and Home Efficiency Retrofit Orientation (HERO) programs, in partnership with Humber College and Enbridge Gas, to enhance the FCM Feasibility Study and create social media and outreach messaging on deep home energy retrofits for the community</p> <p>In partnership with Enbridge Gas, enhance internal education on Energy Star, Net Zero Ready, and Net Zero housing standards for new community areas</p>
	<p>In support of GreenMarkham, lead and organize annual Earth Month City event and initiatives, continue to develop</p>	<p>Continue to lead the city's annual Earth Month activities by strengthening relationships with external stakeholders and returning to in-person events this year to inform residents of current sustainability programming</p>
		<p>Work to align all sustainability and environmental programs under GreenMarkham branding</p> <ul style="list-style-type: none"> • Strengthen and develop Markham's Sustainability/GreenMarkham narrative to highlight the achievements and ongoing projects to accelerate the objective of net zero emissions by 2050 <ul style="list-style-type: none"> ○ Engage and empower MEAC to increase community engagement under GreenMarkham ○ Engage and empower the Environmental & Sustainability Committee of Council to increase education and engagement in GreenMarkham in the community
	<p>Support the development of natural asset inventory, state of infrastructure, levels of service and financial strategy</p>	<p>In partnership with Planning & Urban Design, prepare the natural asset inventory and create outcome-based service levels that are aligned with O. Reg. 588/17 requirements</p>



Budget 2024: A Strong Markham

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Municipal Operations GHG Emissions per resident (tCO2/capita)	32.0	27.0	25.0	29	33.0	32.3 (5%)	2022
Number of community EV charging points at City facilities	2	2	2	24	44	50	2028
Energy Savings	\$291,000	\$224,000	\$2,900,000*	\$373,000	\$100,000	\$150,000	2024
Solar Energy Revenues (includes Solar lease of \$77,860)	\$290,743	\$296,000	\$300,987	\$303,756	\$275,000	\$275,000	Ongoing



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
<p>4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.</p>	<p>Lead Markham’s compliance with O. Reg. 588/17: Asset Management Planning for Municipal Infrastructure</p>	<p>Develop the 2024 Asset Management Plan for all assets assessed at current levels of service. Secure Council’s approval of the plan and report to the Province.</p>
	<p>Complete multi-year budget and identify E3 opportunities</p>	<p>Support E3 Strategy by continuing to identify and simplify processes and tools to reduce friction and improve quality and efficiency</p>
<p>4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.</p>	<p>Lead Markham’s compliance with O. Reg. 588/17: Asset Management Planning for Municipal Infrastructure, develop portfolio level Asset Management Plans for City owned assets that considers accountability, risk, and is fiscally prudent</p>	<p>Continue to implement and mature the Corporate Asset Management Program, strategy & governance framework. Develop portfolio level asset management planning capabilities to ensure departmental alignment to achieve effective and efficient business outcomes related to our nearly \$10B of assets</p>
		<p>Co-sponsor Asset Retire Obligation (ARO) project with Finance to ensure ARO integration with Corporate Asset Management planning and the Enterprise Asset Management software</p>
		<p>Finalize management responses to the East Markham Operations Yard Project Management Review by MNP and develop action plan to implement the recommendations to improve SAM and/or the City’s Project Management processes</p>
	<p>Scale up, replicate, and accelerate net-zero transition by incorporating learning journey knowledge gained from studies and pilot projects into full program planning and delivery.</p> <p>Continue to develop, integrate with asset management plans, and implement initiatives with strong business cases that leverage partnerships, Lifecycle asset renewal funding, and external resources (ex. Grant funding) where possible</p>	<p>Scale up, replicate, and accelerate net-zero transition by incorporating learning journey knowledge gained from studies and pilot projects into full program planning and delivery.</p> <p>Continue to develop, integrate with asset management plans, and implement initiatives with strong business cases that leverage partnerships, Lifecycle asset renewal funding, and external resources (ex. Grant funding) where possible</p>
<p>4.3 Increase transparency and accountability of</p>	<p>Lead Markham’s compliance with O. Reg.</p>	<p>Develop the 2024 Asset Management Plan for all assets assessed at current levels of service. Orient Council on the plan’s findings, including</p>



Budget 2024: A Strong Markham

our stewardship of services, policies, processes, money and resources.	588/17: Asset Management Planning for Municipal Infrastructure	what we do well and those areas for improvement. Secure Council's approval of the plan and report to the Province
		Update and socialize the Asset Management section of intra and outward facing portals with key information to clearly communicate its objectives and achievements
		Support implementation of facility-related recommendations from audits conducted by the Auditor General, and integrate with asset management plans and annual work programs

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
% capital projects that adheres to Financial Policies	78.00%	49%	89%	88%	85%	85%	Ongoing
Average FCI's for "Administrative Buildings" to be maintained between 0% to 2.5% i.e. "Very Good" condition **	0.84%	1.65%	1.60%	1.18%	<2.5%	<2.5%	Ongoing
Average FCI's for "Culture Facilities" to be maintained between 0% to 2.5% i.e. "Very Good" condition **	1.91%	4.32%	3.32%	1.88%	<2.5%	<2.5%	Ongoing
Average FCI's for "Fire Stations" to be maintained between 0% to 2.5% i.e. "Very Good" condition **	0.82%	1.66%	0.74%	1.63%	<2.5%	<2.5%	Ongoing
Average FCI's for "Industrial Type Facilities" to be maintained between 5% to 7.5% i.e. "Fair" condition **	6.40%	8.56%	2.52%	4.42%	5-7.5%	5-7.5%	Ongoing
Average FCI's for "Library Buildings" to be maintained between 0% to 2.5% i.e. "Very Good" condition **	1.59%	1.87%	1.07%	0.74%	<2.5%	<2.5%	Ongoing
Average FCI's for "Recreation Facilities" to be maintained between 0% to 2.5% i.e. "Very Good" condition – SAM in supporting role to Recreation **	1.29%	4.00%	1.28%	1.91%	<2.5%	<2.5%	Ongoing
Average FCI's for "Residential Type Buildings" to be maintained between 2.5% to 5% i.e. "Good" condition**	2.86%	5.64%	0.91%	1.95%	2.5-5%	2.5-5%	Ongoing
Average FCI's for "School Type Buildings" to be maintained between 2.5% to 5% i.e. "Good" condition**	3.24%	0.03%	0.02%	8.86%	2.5-5%	2.5-5%	Ongoing

* 2021 Energy Savings reflects approx. \$2M saved through operational and BAS measures during Pandemic Shut Down

** Facility Condition Index (FCI)

Notes

1. Operating expenses assumed to be same as operating budget and follows 3% increase per year for inflation. Actual operating expense data will likely vary from budget
2. Capital expenses assumed to be same as Life Cycle plan of most relevant year(s). Actual capital expenses data will likely vary from Life Cycle plan
3. New facilities added each year and usually do not require any capital expenses in first few years, which may impact group FCI
4. FCI requires open and transparent condition assessment, capital planning and delivery. Budget reductions or deferred maintenance can result in very good FCI and can misrepresent actual facility condition



SUSTAINABILITY & ASSET MANAGEMENT LONG-TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.

Table with 4 columns: Strategic Objective, Departmental Objective, Departmental Action, and Year. It details various initiatives such as customer satisfaction surveys, BAS implementation, and staff development.



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.			
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.		Support the Diversity and Eliminating Anti-Black Racism Action Plans (<i>BMFT Action 2.2.4</i>)	2025-2027
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.		Continue to maintain public facilities in a state of good repair	2025-2027
		Support the development of the York University campus	2025-2027



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Manage Growth Impact on Service Delivery – provide input and review resources requirements to support future growth	Participate in Sustainable and Integrated Growth Management Projects, as required	2025-2027
		Continue to pilot and promote the expansion of EV Charging infrastructure across the City in partnership with Alectra utilities and local businesses	2025-2027
		Lead Community EV Policy and Strategy development aimed to reduce local transportation emissions by advancing EV readiness and uptake in the community	2025
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Lead development mitigation plans for our corporate infrastructure to respond to climate change and other risks	In partnership with Planning and Engineering, continue to operationalize recommendations from the Council approved asset management plans, to embed climate change adaptation and mitigation best practices.	2025-2027
		Obtain LEED or BOMA certification for Civic Centre building	2025-2027
		Research and develop long-term facility resilience plan	2025-2027
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Support development of mitigation plans for our corporate infrastructure to respond to climate change and other risks	Ongoing review and evolution of risk and climate change frameworks developed through asset management plans and major corporate strategies. Implement recommendations as required	2025+
		Develop and maintain a Business Continuity Plan that identifies essential services and resources	Participate in Emergency Management Exercise and Training, as required
3.4 Protect and enhance our natural environment and built form.	Continue to lead Markham’s support for the establishment of Rouge National Urban Park, help leverage RNUP where possible	Act as liaison with Parks Canada and report to Council to provide update and seek approvals, where necessary	2025-2027



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year	
Strategic Objective	Continue to implement Markham's Corporate Energy Management Plan to reduce energy risk via conservation, efficiency and investment in renewable energy	Undertake operational and capital Corporate Energy Management projects in accordance to approved plan	2025-2027	
		Develop Net Zero Plan for the City facilities	2025-2027	
		Support Fleet Net Zero Plan	2025-2027	
	Implement the Municipal Energy Plan to achieve net zero 2050		Lead the Corporate Energy Team to improve corporate energy performance, monitoring and reporting to meet the budgeted annual utility rate and volumes	2025-2027
			Support and embed Community Energy Plan for future secondary plans with the Sustainability Metrics Program	2025-2027
			Support applications for electricity infrastructure planning in Markham in support of net zero emissions by 2050	2025-2027
			Continue to support city-wide feasibility study and design for deep home energy retrofits through FCM's community efficiency financing program	2025-2027
			Support update and implementation of Municipal Energy Plan	2024-2025
			Continue to support community EV Policy and Strategy	2024-2025
			Support the partnership with Operations, Parks Development and Planning & Policy to establish Markham as the leading pollinator friendly city in North America	2025-2027

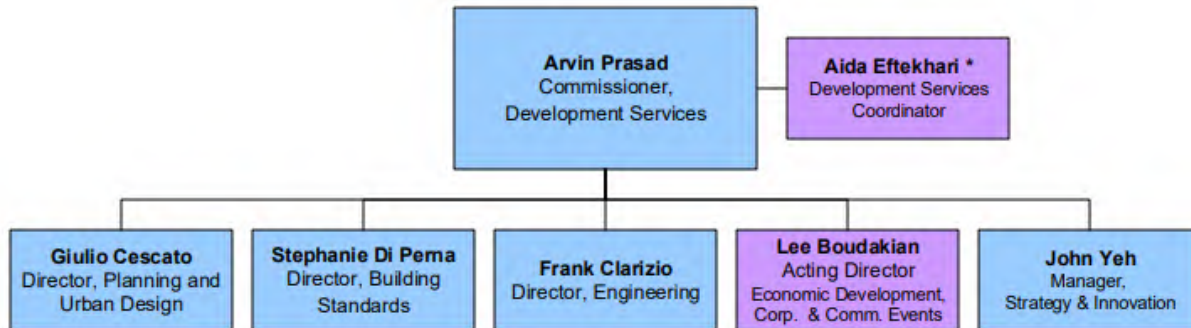


GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Complete multi-year budget and identify E3 opportunities	Support E3 Strategy	2025-2027
	Lead Markham’s compliance with O. Reg. 588/17: Asset Management Planning for Municipal Infrastructure	Develop the 2025 Asset Management Plan and Financial Strategy for all assets, assessed at proposed levels of service. Secure Council’s approval of the plan and financial strategy and report to the Province.	2025
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Develop portfolio level Asset Management Plans for City own assets that considers accountability, risk of ownership, and fiscally prudent	Continue to implement and mature the Corporate Asset Management Program, strategy & governance framework. Develop portfolio level asset management planning capabilities to ensure departmental alignment to achieve effective and efficient business outcomes related to our nearly \$10B of assets	2025+
	Support implementation of facility-related, recommendations from audits conducted by the Auditor General	Integrate recommendations from audits, and asset management plans with budgets and annual work programs	2025+
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Lead Markham’s compliance with O. Reg. 588/17: Asset Management Planning for Municipal Infrastructure	Facilitate and support Council’s annual review of its asset management progress. Explore opportunities to integrate this with the annual budget process.	2026+

DEVELOPMENT SERVICES



Commission Mission Statement and Overview

To create a vibrant and healthy city that enables our diverse communities to thrive.

The Commission works with our partners to create and deliver livable and healthy communities in the City of Markham. The Commission is responsible for making significant contributions to city-building in Markham by promoting and facilitating economic growth, managing cultural assets, educating and assisting entrepreneurs, creating and implementing policies, regulations, and guidelines. The Commission manages the development process to ensure that the City is healthy, aesthetically pleasing, safe and environmentally sensitive in its urban form. Our goal is to continue managing growth in a manner that will promote an attractive, ecologically sustainable community in which to live, work, invest and play. Our Commission is responsible for continuing to place Markham as a prosperous urban centre in a global context, and ensuring that great development, excellent cultural facilities and a vibrant business community are recognized as strengths of the City.

Our work aligns to and supports the four goals of the City's Strategic Plan, Building Markham's Future Together four goals (Exceptional Services by Exceptional People; Engaged, Diverse, Thriving and Vibrant City; Safe, Sustainable and Complete Community; and Stewardship of Money and Resources).

The following Business Units are included under Development Services Commission:

- Building Standards
- Engineering
- Planning & Urban Design
- Economic Growth, Culture and Entrepreneurship
- Strategy & Innovation

Currently, there are 227 full-time employees who are responsible for the day-to-day operations of the five departments.



Building Standards

The mission of the Building Standards Department is to enhance the quality of community life with particular emphasis on environmental, health, accessibility, and life safety issues related to building construction. This is accomplished by delivering the optimum level of service achievable in a timely, cost-effective and consistent manner within a corporate climate that is open, responsive, progressive and fair. The department is a leader in using technologies and practices that facilitate sustainable development, prevent building failures and effect reasonable compliance with building regulations. To that end, Building Standards has fully implemented a digital permitting system called ePlan that provides complete end to end processing, payment and issuance of building permits including the scheduling and administration of inspections. The Building Standards Department issues building permits and conducts building inspections for all new or renovated buildings within Markham's borders. The Department is responsible for the administration and enforcement of all aspects of the Ontario Building Code including fire and life safety systems, accessibility structural systems, mechanical, plumbing and electrical systems, energy efficiency and fire protection systems. Through Department process they also ensure buildings and land use complies with other applicable laws including the City's zoning by-laws.

Engineering

The Engineering Department ensures development and municipal infrastructure are planned and built to high standards with an emphasis on safety and long-term sustainability. This department carries out its major functions through the following sections:

- Engineering Review
- Infrastructure and Capital Projects
- Transportation

Engineering Review

The Engineering Review section is responsible for the review and approval of municipal infrastructure and engineering matters related to land development applications and consists of the following areas:

- **Development Engineering**
 - Review and approval of all engineering matters related to Planning Act applications including Official Plan Amendments, Zoning By-Law Amendments, Secondary Plans, Plan of Subdivision, Site Plan Control, Minor Variance, etc.
 - Review and approval, and/or preparation of sub-watershed studies, stormwater management and water resources studies.
 - Preparation of development agreements pursuant to the Planning Act to secure the landowners' obligations as they relate to their developments.
 - Administration of various agreements between the City and landowners to ensure the requirements related to municipal infrastructure are fulfilled as part of land development.
 - Review and approval of grading and servicing matters for residential infill development.



- **Environmental Engineering**
 - Review and approval, and/or preparation of sub-watershed studies, master environmental studies, stormwater management and water resources studies.
 - Provide and administer technical support on environmental site assessments and remediation of brownfield sites.
- **Municipal Inspections**
 - Ensures that all municipal infrastructure constructed by landowners, related to land development, are constructed as per approved plans and in accordance with the City's standards and best practices.

Infrastructure and Capital Projects

This section is responsible for the review, design and construction of municipal infrastructure undertaken by the City in support of growth. Most of these projects consist of roads, bridge structures, sidewalks, trails, streetlights, intersection improvements and erosion control. The section provides the necessary project management activities to ensure proper oversight of consultants and contractors during the detailed design and construction for these projects.

This section is also responsible for the project management and oversight of third-party projects, e.g. Regional Environmental Assessment, Metrolinx network improvements, ensuring that the City's infrastructure is not negatively impacted and/or properly constructed

Transportation

The Transportation section consists of three main areas that work closely together: Traffic Engineering, Transportation Planning and Transportation Strategy & Policy Innovation.

Traffic Engineering is responsible for the day-to-day operating issues with the City's road network, such as operations and maintenance of traffic signals, investigating and responding to traffic safety concerns, administering various traffic safety programs, conducting parking and traffic surveys, and performing safety studies. Traffic Engineering is also responsible for the review and justification of new traffic control measures such as all way stops, traffic signals and pedestrian cross-overs.

Transportation Planning reviews and approves development planning transportation studies and facility functional designs, and through that process works to develop a transportation system that increases mobility options for all users, including pedestrians, cyclists, and transit riders.

Transportation Strategy & Policy Innovation area develops, reviews and recommends policies and strategies to enhance the City's transportation system and provide mobility options for all uses. This involves the development of transportation policies, strategies and infrastructure plans for the transportation network (sidewalks, trails, cycling, micro-mobility, roads), school zone safety and parking.



Planning & Urban Design

The Planning & Urban Design Department works to create the built form in the community and sustain its quality of life. We plan for future generations and guide and direct the implementation of the community's vision and values on a day-to-day basis. This Department's primary focus is contributing to city building through managing growth and ensuring the development of safe and sustainable communities. The Department creates civic pride through excellence in community planning and sustainable development. The Department participates in community outreach including liaison with the public and external agencies and organizations. The Department carries out its major functions through three primary sections:

- Policy & Research
- Development Control
- Urban Design
- Parks, Planning, Design & Construction

Policy & Research

Policy & Research activities relate to long range planning primarily associated with developing and updating the City's Official Plan and secondary plans to guide growth and develop as a sustainable and complete community. Other areas of focus include planning for the Yonge North Subway Expansion and related transit-oriented development, affordable housing, protection of the natural environment and implementing provincial and regional land use policy. The section is also responsible for data analysis including population and employment forecasts.

Development Control

The Development Control section's activities relate to development review through evaluation and processing of development applications including Official Plan and Zoning Amendments, site plans, subdivision and condominium proposals and applications to the Committee of Adjustment. As part of application processing, this section carries out extensive liaison with both internal and external departments and agencies, stakeholder groups and the general public, the development community, and City politicians. This section is also responsible for the preservation of the City's cultural heritage resources.

Urban Design

The Urban Design section coordinates with the Development Control section and other City departments to achieve excellence in urban design, public realm and built form. This section also champions the City's sustainability goals in the development context.

Parks Planning, Design & Construction

The Parks Planning, Design, & Construction section is responsible for the planning, design, consultation, and construction of all new City parks and also takes the lead in major park renovations. The section's goal is excellence in parks design and timely construction having regard for assigned budgets.



Economic Growth, Culture and Entrepreneurship

The Economic Growth, Culture and Entrepreneurship Department provides vision and leadership for the City's economic strategy and investment attraction programs, and its cultural institutions, strategies and activities to address the growing requirements of a diverse, multi-cultural municipality.

The department fosters economic prosperity for the City and its residents by aggressively marketing Markham to attract, retain, and grow innovative companies and skilled talent.

Markham's resilient economy and business success is accomplished through the motivated staff, timely and insightful research, strategic partnerships, targeted marketing, enabling strategies, and outstanding "one-stop service". Some of the services provided include:

- Business attraction
- Business retention and expansion
- Small business/entrepreneur development
- Innovation and commercialization services
- Industrial and office real estate research
- Start-up assistance programs
- Funding and training programs

The department is responsible for the programming and operation of the Flato Markham Theatre, the Markham Museum and the Varley Art Gallery. It also delivers all City of Markham events, such as Canada Day and the Children's Festival, while supporting over 200 community events. The department advances Markham's rich and diverse cultural capacity through the implementation of the Public Art Master Plan. The department is also responsible for the delivery of Markham's tourism mandate through Destination Markham Corporation (DMC). DMC's mission is to promote Markham as a remarkable destination for visitors, including tourists, sport and festival attendees, meeting and conference delegates, and business travelers.

Strategy and Innovation

This section is within the Commissioner's office and is responsible for developing and implementing strategies resulting in innovative and effective approaches for the Commission. The section manages implementation of the Commission's Strategic Plan, facilitates commission-wide issues to build consensus and complete projects, and coordinates and improves internal business processes such as budgeting, business planning, development application processes, and project management.



DEVELOPMENT SERVICES CONSOLIDATED
(EXCLUDING BUILDING, PLANNING & DESIGN AND ENGINEERING)
2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
GRANTS AND SUBSIDIES	912	872	427	427	0	0.0%	(445)	-51.1%
LICENCES & PERMITS	2	2	6	8	1	21.7%	5	227.0%
USER FEES & SERVICE CHARGES	1,833	2,814	3,489	3,732	244	7.0%	918	32.6%
RENTALS	208	345	442	478	36	8.1%	133	38.6%
SALES	90	224	132	132	0	0.0%	(92)	-41.0%
RECOVERIES & CONTRIBUTIONS	167	27	68	68	0	0.0%	41	148.0%
OTHER REVENUE	84	76	81	81	0	0.0%	5	6.8%
Total Revenues	\$3,295	\$4,360	\$4,644	\$4,925	\$281	6.0%	\$566	13.0%
Expenses								
SALARIES & BENEFITS	\$6,047	\$7,182	\$7,294	\$7,721	\$427	5.9%	\$539	7.5%
PRINTING & OFFICE SUPPLIES	69	74	100	101	1	0.8%	27	36.4%
PURCHASES FOR RESALE	23	54	49	49	0	0.0%	(5)	-8.8%
OPERATING MATERIALS & SUPPLIES	275	299	276	275	(1)	-0.4%	(24)	-7.9%
VEHICLE SUPPLIES	0	0	0	0	0	0.0%	(0)	-100.0%
SMALL EQUIPMENT SUPPLIES	0	0	0	0				
UTILITIES	326	437	431	505	74	17.0%	68	15.5%
COMMUNICATIONS	20	27	27	27	(1)	-2.1%	0	0.6%
TRAVEL EXPENSES	37	133	102	120	18	17.6%	(14)	-10.2%
TRAINING	7	12	28	19	(9)	-30.9%	7	56.4%
CONTRACTS SERVICES AGREEMENTS	799	846	856	841	(15)	-1.8%	(5)	-0.6%
MAINT. & REPAIR - TIME & MATERIAL	159	179	165	160	(4)	-2.6%	(19)	-10.5%
RENTAL/LEASE	7	15	32	21	(11)	-35.3%	6	40.5%
PROFESSIONAL SERVICES	1,247	1,559	1,756	1,755	(1)	-0.1%	196	12.6%
LICENCES, PERMITS, FEES	117	156	75	79	4	5.3%	(77)	-49.1%
CREDIT CARD SERVICE CHARGES	25	26	8	8	0	0.0%	(18)	-70.6%
PROMOTION & ADVERTISING	664	717	788	788	0	0.0%	71	9.9%
OTHER PURCHASED SERVICES	8	6	10	10	0	0.0%	4	72.6%
TRANSFER TO/(FROM) RESERVE	28	(344)	35	35	0	0.0%	379	-110.2%
Total Expenses	\$9,860	\$11,378	\$12,034	\$12,515	\$481	4.0%	\$1,136	10.0%
Net Expenditures/(Revenues)	\$6,565	\$7,019	\$7,389	\$7,589	\$200	2.7%	\$571	8.1%
TRANSFERS TO/(DRAW FROM) RESERVES	\$28	(\$344)	\$35	\$35	\$0	0.0%	\$379	-110.2%
Full Time Complement	41	40	44	46				



BUILDING STANDARDS 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
LICENCES & PERMITS	9,317	10,590	10,481	11,331	849	8.1%	741	7.0%
USER FEES & SERVICE CHARGES	225	381	70	161	91	129.4%	(221)	-57.9%
RECOVERIES & CONTRIBUTIONS	2	(0)	0	55	55	0.0%	55	-21925.4%
OTHER REVENUE	(5)	0	0	0	0	0.0%	0	0.0%
Total Revenues	\$9,539	\$10,971	\$10,551	\$11,546	\$995	9.4%	\$575	5.2%
Expenses								
SALARIES & BENEFITS	\$6,730	\$7,199	\$7,986	\$8,445	\$459	5.8%	\$1,246	17.3%
PRINTING & OFFICE SUPPLIES	11	\$31	38	\$38	0	0.0%	7	21.0%
OPERATING MATERIALS & SUPPLIES	10	\$22	20	\$20	0	0.0%	(2)	-10.0%
COMMUNICATIONS	9	\$38	31	\$31	0	0.0%	(8)	-20.1%
TRAVEL EXPENSES	1	\$3	6	\$6	0	0.0%	3	73.7%
TRAINING	34	\$14	50	\$50	0	0.0%	36	258.6%
CONTRACTS SERVICES AGREEMENTS	3,122	\$3,119	3,119	\$3,651	532	17.1%	532	17.1%
MAINT. & REPAIR - TIME & MATERIAL	0	\$0	0	\$0	0	0.0%	(0)	-100.0%
RENTAL/LEASE	0	\$0	0	\$0	0	0.0%	(0)	-100.0%
PROFESSIONAL SERVICES	3	\$41	9	\$9	0	0.0%	(32)	-79.1%
LICENCES, PERMITS, FEES	14	\$17	28	\$28	0	0.0%	11	62.1%
CREDIT CARD SERVICE CHARGES	96	\$98	58	\$90	32	55.6%	(8)	-7.8%
PROMOTION & ADVERTISING	0	\$0	3	\$3	0	0.0%	3	0.0%
Total Expenses	\$10,031	\$10,582	\$11,346	\$12,370	\$1,024	9.0%	\$1,788	16.9%
Net Expenditures/(Revenues)	\$491	(\$389)	\$795	\$824	\$29	3.6%	\$1,212	-311.8%
TRANSFERS TO/(DRAW FROM) RESERVES	(\$491)	\$389	(\$795)	(\$824)	(\$29)	3.6%	(\$1,212)	-311.8%
Full Time Complement	54	59	62	63				

Major changes in the 2024 Budget from the 2023 Budget:

Licences & Permits: Increased due to projected increase in permit activities.

Salaries & Benefits: Increased due to new position and rate increase.

Contracts Services Agreements: Increased due to the annual adjustment of support costs charged from the City to the department.

Transfers to Reserves: Represents a transfer of the budgeted surplus to Reserve in order to present a balanced budget.



BUILDING STANDARDS LONG-TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.4 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Municipal Clearance Applications (LQ, DL)	Internally review the Liquor Licence and Daycare License process and make adjustments
		Prepare customer facing FAQ's for Liquor Licence and Daycare licenses
		Arrange for Liquor licence training from the AGCO to the Building Department
	Address issues and concerns from Council, residents and businesses in particular relating to infill development	Assess current approval processes and enforcement tools within Building Standards, and By- Law Enforcement.
Review impact of Bill 23 related to infill development of 10 units within established communities		
1.5 Leverage leading technologies to enable city building and evolution / transformation of our services.	Explore options for various channels of service delivery	Together with ITS, continue to review options for a digital service counter, such as remote booking with staff, to provide service delivery from anywhere
	Explore options for internal department information channels related to infill construction	Explore technology advancements to improve mobile connectivity and information capture. Work with IT to create the online 'investigations' map
		Inspection Module
1.6 Attract and retain the right talent and invest in and	CRM & POS replacement	SME with Building Standards continue to support the migration to the new CRM and POS systems, when required.
	Support HR's THRIVE@theCITY, new employee onboard	Create Building Official intern program to assist internal succession planning and attracting/training new



Budget 2024: A Strong Markham

empower our people to drive innovation and service excellence.	training, succession planning and Leadership training	talent. Liaison with industry partners.
		Attend OBOA, LMCBO, PDOX and AMANDA conferences and network with our municipal partners with the goal of consistency

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Services provided within timeframe (all posted service level standards)	76%	83%	79%	82%	80%	90%	2026
Median processing time in working days for housing (MPMP)	9	8	9	10	10	Met	Met
Median processing time in working days for small buildings (MPMP)	12	10	11	12	15	Met	Met
Median processing time in working days for large buildings (MPMP)	12	10	10	10	20	Met	Met
Median processing time in working days for complex buildings (MPMP)	13	11	9	11	30	Met	Met
Percentage of applications filed as complete (MPMP)	89%	88%	79%	87%	80%	Met	Met
Permits applied for in calendar year that are issued in six month or less	87%	75%	78%	62%	75%	80%	2026
Annual job specific and technical training hours per full-time employee	28	87	NA	NA	63		
Lost days due to workplace injury	0	0	0	0	0	Met	Met
Annual hours of health and safety training per inspector	15	6	7	xx	>6		
Average corporate training hours per full-time employee	0.3	3.4	5.4	2.8	4	6	2026
Average number of sick days per full-time employee	8.2	5.5	3.4	5.9	5	2024	2024
% Staff turnover rate	0%	3.6%	0	7.3%	5%	5%	2025



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.4 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support economic development growth	Continue to support economic development growth and small business development through analytics, industry training and collaboration
2.5 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Public Education (including internal departments) regarding corporate construction projects, temporary event structures and the requirements for permits	Create one external online industry workshop- Accessory Dwelling units
		Continue to support Markham’s Special Event Advisory Committee
		Update and create new application specific permit guides to address the needs of customers and the community where required
2.6 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support the implementation of the consolidated Zoning By-law	Support the public in understanding and navigating the new zoning by-laws.
		Assess the needs of the public in understanding the new by-law, and adapt the zoning search process to address those needs.
	Support development growth	Review Bill 109 and Bill 23 implications for conditional permit program and adjust policy and procedures as required

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Conditional permit agreement compliance rates	0%	0%	0%	0%	5%	10%	2026
Conditional permits issued as a percentage of permits requiring site plan approval	100%	100%	100%	100%	90%	50%	2027
Average days to determination for ICI alteration permits	13.5	12.8	12	15	15	15	Met



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.5 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Develop consistent policy & procedure for the processing of applications for transit stations	Continue to liaison with City of Vaughan and City of Richmond Hill and Toronto Building Standards to develop points of consistency for transit stations
3.6 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Second suite process and encourage second suites and purpose built	Continue to support accessory dwelling units with enhanced guides
3.7 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Maintain a current Business Continuity Plan (BCP)	Continue to update and maintain a current Business Continuity Plan (BCP) as required. Provide department training (yearly) on the contents and actions required within the BCP.
3.8 Protect and enhance natural environment and built form.	Public Safety Committee	Together with the Fire Department and By-law Department, continue the Public Safety Committee.
	Joint Inspection Procedures	Together with the Fire Department and By-Law Department create joint inspection procedures where required
	Enforce the Ontario Building Code and the Building By-Law	Continue to update and create standard practices and public information documents related to building code enforcement.
		Review current service level review standards for the Plans Review function and create Standard Operating procedures detailing in scope review functions. Provide technical building code training and construction technology training Provide legal training related to evidence collection, charges. Arrange mock trial for staff.



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Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Code inspections conducted within timeframes	34,112	24,518	26554	35671	100%	Met	Met
Permits Closed as a result of Pre-Dormant Notices Sent	324	638	1077	1837	1500	2200	2027
Permits closed due to Dormant Program	489	458	164	165	300	500	2027
Illegal building orders issued annually	356	317	502	298	250	400	2027
Unsafe buildings – Response % within target time frame of <24 hrs	100%	100%	100%	NA			
Average processing time in days for non-housing photovoltaic permits	N/A	N/A	13	N/A	N/A	N/A	N/A
Percentage of permit applications filed online	86%	99%	100%	100%	100%	Met	Met
Percentage of compliance letters filed online	96	99%	100%	100%	100%	Met	Met
Number of Building Code Deficiencies Cited before permit issuance	11630	20319	27907	21014	N/A	N/A	N/A



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
<p>4.4 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.</p>	<p>Review of staffing and service levels</p>	<p>Continue to review staffing levels required to support Bill 23 and Bill 109</p> <p>Continue to review staffing levels required to deliver 4400 new dwelling units/ year for 10 years.</p>
	<p>Support Finance Department in forecasting assessment and multi-year growth projections</p>	<p>Continue to provide occupancy data and support Finance in Supplementary Assessment and Multi-Year Growth Projections.</p>
	<p>Reporting building code related data</p>	<p>Continue to provide Building Permit application and issuance data to support Development Services reporting metrics</p>
		<p>Continue to provide Building Permit application and issuance data to external agencies.</p>
	<p>New Unit Projections</p>	<p>Continue to work with Development Services to fine tune new development unit projections for future years</p>
<p>4.5 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.</p>	<p>Research proposed Ministry of Municipal housing and Affairs changes to building code enforcement</p>	<p>Continue to stay up to date on proposed changes and how they may affect Building Standards at Markham</p> <p>Support and implement the audits conducted by the Auditor General</p>
	<p>Maintain a cost recovery business model and Building Fee Model</p>	<p>Review in detail Building Department indirect cost</p>
		<p>Review historic issued building violations for compliance and outstanding fee balances. Implement program for recovery of outstanding fees</p>
	<p>Support ITS in delivery of Cyber Security Training</p>	<p>Continue to support ITS in training of department staff on the risk of Cyber Security along with the important role of staff in protecting assets.</p>
<p>4.6 Increase transparency and accountability of our stewardship of services, policies,</p>	<p>Continue with Building Standards Quality Assurance Program</p>	<p>Continue with the random sampling audit program for all major functions within building standards. Audits to be performed by management on randomly selected applications to</p>



Budget 2024: A Strong Markham

processes, money and resources.		ensure policies and standards operating procedures are being followed.
		Review AMANDA fee look-up tables as a standardized solution for unit fee multipliers
	Formalize FOI requests for permit documents	In conjunction with Clerks and Legal develop a written policy for reproducing permit documents, where requested by members of the public

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Year-end reserve balance as a % of current years' total operating cost	117%	67%	150%	146%	150%	150%	2024
Revenue average over 3 years, compared to total operating cost	96	83	104	108	100	100	Met
Annual user fee increases	5%	5%	5%	3%	5%	5%	Met
Number of new staff positions	0	1	0	0	3	N/A	N/A
Department operating cost \$ per \$1000 of construction value averaged over three years (MPMP)	14	9.9	5.10	4.12	10	10	2024



BUILDING STANDARDS LONG-TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.4 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Explore options to streamline Sign Permits	Review scope and service levels standards related to the review and administration of sign permits pursuant to the Municipal Act.	2025
1.5 Leverage leading technologies to enable city building and evolution / transformation of our services.	Explore options for internal department information channels related to infill construction	Provide access to entire infill process to the new teams through mobile solutions to improve onsite review and see status of all processes	2025
		Develop document and inspection requirements in E-plan and AMANDA to ensure consistency and support move to AMPS	2026
1.6 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Support HR's THRIVE@theCITY, new employee onboard training, succession planning and Leadership training	Maintain Building Official intern program to assist internal succession planning and attracting/training new talent by expanding to post-secondary institutions and high schools	2025-2027



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.4 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support economic development growth	Continue to support economic development growth and small business development through analytics, industry training and collaboration	2025-2027
2.5 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Public Education (including internal departments) regarding corporate construction projects, temporary event structures and the requirements for permits	Continue to support Markham's Special Event Advisory Committee	2025-2027
2.6 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support the City's DAP and EABR Action Plans	Research viability of internship program aimed at increasing diversity of department and providing opportunity to at risk youth through High School or Post-Secondary outreach	2026



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.5 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Develop consistent policy & procedure for the processing of applications for transit stations	Continue to liaison with City of Vaughan and City of Richmond Hill and Toronto Building Standards to develop points of consistency for transit stations	2025-2026
3.6 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.			
3.7 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.			
3.8 Protect and enhance our natural environment and built form.	Enforce the Ontario Building Code and the Building By-Law	Support the Ministry of Municipal Housing and Affairs with the National and Ontario Building code harmonization	2025-2026



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.4 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Enforce the Ontario Building Code and the Building By-Law	Support the Ministry of Municipal Housing and Affairs with the addition of sustainability metrics in the Ontario Building Code	2026
4.5 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.			
4.6 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			



ECONOMIC GROWTH, CULTURE & ENTREPRENEURSHIP 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.		
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change	
Revenues									
GRANTS AND SUBSIDIES	912	872	427	427	0	0.0%	(445)	-51.1%	
LICENCES & PERMITS	2	2	6	8	1	21.7%	5	227.0%	
USER FEES & SERVICE CHARGES	1,833	2,814	3,489	3,732	244	7.0%	918	32.6%	
RENTALS	208	345	442	478	36	8.1%	133	38.6%	
SALES	90	224	132	132	0	0.0%	(92)	-41.0%	
RECOVERIES & CONTRIBUTIONS	167	27	68	68	0	0.0%	41	148.0%	
OTHER REVENUE	83	75	80	80	0	0.0%	5	7.2%	
Total Revenues	\$3,293	\$4,358	\$4,643	\$4,924	\$281	6.0%	\$566	13.0%	
Expenses									
SALARIES & BENEFITS	\$4,103	\$5,527	\$5,523	\$5,690	\$168	3.0%	\$163	3.0%	
PRINTING & OFFICE SUPPLIES	64	73	100	100	0	0.0%	27	36.7%	
PURCHASES FOR RESALE	23	54	49	49	0	0.0%	(5)	-8.8%	
OPERATING MATERIALS & SUPPLIES	274	297	274	274	0	0.0%	(23)	-7.8%	
VEHICLE SUPPLIES	0	0	0	0	0	0.0%	(0)	-100.0%	
SMALL EQUIPMENT SUPPLIES	0	0	0	0					
UTILITIES	249	382	366	433	67	18.3%	51	13.3%	
COMMUNICATIONS	20	26	26	26	0	0.0%	1	2.0%	
TRAVEL EXPENSES	33	94	85	85	0	0.0%	(9)	-9.8%	
TRAINING	6	10	16	16	0	0.0%	6	56.3%	
CONTRACTS SERVICES AGREEMENTS	476	475	444	458	14	3.1%	(17)	-3.6%	
MAINT. & REPAIR - TIME & MATERIAL	157	177	160	160	1	0.5%	(17)	-9.4%	
RENTAL/LEASE	7	14	21	21	0	0.0%	6	44.2%	
PROFESSIONAL SERVICES	640	1,025	1,036	1,036	0	0.0%	12	1.1%	
LICENCES, PERMITS, FEES	114	144	71	71	0	0.0%	(73)	-51.0%	
CREDIT CARD SERVICE CHARGES	25	26	8	8	0	0.0%	(18)	-70.6%	
PROMOTION & ADVERTISING	664	717	788	788	0	0.0%	71	9.9%	
OTHER PURCHASED SERVICES	8	6	10	10	0	0.0%	4	72.6%	
TRANSFER TO/(FROM) RESERVE	28	(344)	35	35	0	0.0%	379	-110.2%	
Total Expenses	\$6,891	\$8,704	\$9,013	\$9,262	\$249	2.8%	\$557	6.4%	
Net Expenditures/(Revenues)	\$3,598	\$4,346	\$4,369	\$4,337	(\$32)	-0.7%	(\$9)	-0.2%	
TRANSFERS TO/(DRAW FROM) RESERVES	\$28	(\$344)	\$35	\$35	\$0	0.0%	\$379	-110.2%	
Full Time Complement	26	28	32	33					

Major changes in the 2024 Budget from the 2023 Budget:

Licences & Permits: Increase due to projected increase in permit activities.

User Fees and Service Charges: Increased to offset increase to CUPE/COLA and minimum wage.



ECONOMIC GROWTH, CULTURE AND ENTREPRENEURSHIP BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.7 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Undertake market research and surveys to understand client needs and service adjustments.	Undertake annual market research review using Environics Analytics data of culture facility users to determine alignment with community needs.
		Undertake regular surveys of small business clients to determine their needs and success.
1.8 Leverage leading technologies to enable city building and evolution/transformation of our services.	Embrace Digital Markham as a Frictionless City and use technology to support and enhance business practices.	Continue to expand the use of the CRM system for economic development and culture teams.
		Develop a dedicated website for Varley Art Gallery.
		Identify collaborative virtual programming for cultural facilities.
		Develop an interactive map tool to promote Markham business data markhambusiness.ca.
1.9 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Continue to invest in staff.	Launch Markham business directory and annual survey.
		Encourage staff to leverage professional development opportunities.
		Review and update job descriptions to ensure the complexity of development and knowledge is adequately reflected.

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Overall economic development client satisfaction rate (% very or extremely satisfied).	95.9	95.9	96	96	96	96	2030
Overall culture client satisfaction rate (% very or extremely satisfied).	NA	NA	NA	NA	95		2030
Total number of Culture clients served.	NA	NA	NA	27,774	200,000	225,000	2030
Total number of Economic Development clients served.	NA	3,557	4,633	3,868	5,000	5,000	2030
Total number of attendees at City-Delivered community events.	NA	NA	NA	28,200	30,000	30,000	2030
Average number of sick days per full-time employee	8.9	7.9	9.3	4.5	6	6	2030
Average corporate training hours per full-time employee	4.9	6.3	5.4	2.3	3	4	
% Staff turnover rate	0	6.5	10	9.4	7.5	7.5	



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action	
<p>2.7 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.</p>	<p>Foster foreign direct investment opportunities that support the growth of Markham’s target sectors.</p>	<p>Develop sector-specific business attraction marketing campaigns. Encourage investments that position Markham as Canada’s hub for the semiconductor industry and related supply chain.</p>	
	<p>Support community-based business formation and healthy commercial Centres.</p>	<p>Promote neighbourhood success through local ownership and a healthy mix of retail. Promote Main Street Unionville and Main Street Markham as a destination for public and private events. Advocate with Metrolinx to provide business support to those affected by the Yonge Street North Subway Extension. Provide digital adoption support to traditional small businesses</p>	
	<p>Promote and support entrepreneurs who are representative of Markham’s diversity.</p>	<p>Support the health and success of Markham’s unique cultural retail experiences. Promote Markham’s culinary diversity through tourism marketing.</p>	
	<p>2.8 Support arts, culture, recreation and sport to enrich the fabric of our communities.</p>	<p>Increase visibility and density of arts and culture in Markham.</p>	<p>Raise the profile of public art.</p>
		<p>Build a sense of community and joint mission in Markham’s arts and culture sector.</p>	<p>Support and deliver artist-focused networking events.</p>
		<p>Renew and reinvigorate Markham Museum’s role and reimagine it as a community and cultural destination.</p>	<p>Continue developing core programming and education areas. Invest in the stewardship of the Museum’s collection. Place a greater focus on rentals and partnered events/programs. Explore additional avenues for revenue generation.</p>
<p>Grow and expand live theatre opportunities in Markham.</p>		<p>Expand theatre programming to meet community demand.</p>	
<p>Maximize the Varley Art Gallery’s capacity as an arts hub.</p>		<p>Continue developing core programming and education areas. Develop a dedicated website to support the promotion of the Varley Art Gallery. Restart gallery programming that was</p>	



		paused during the pandemic.
		Complete the installation of the Unionville Public Art project.
	Collaborate on programming and delivery across City cultural facilities with a focus on reflecting Markham's cultural diversity.	Identify opportunities to collaborate on program delivery.
	Support community arts and culture programming that contributes to Markham's quality of life and celebrates its diversity.	Deliver Celebrate Markham Program.
		Streamline site information for events and festivals.
		Facilitate strong support systems to help festival and event organizers more effectively plan, organize and execute their events, and to support the ongoing growth and success of festivals.
2.9 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support the development of infrastructure and incentives to encourage investment attraction.	Develop and promote a Premier Site Program for Markham Innovation Exchange (MiX).
		Support soft-landing space for international start-ups and SMEs.
	Support business growth through the facilitation of export and trade opportunities.	Support export development and supply chain integration.
		Organize international trade missions to support export development.
	Support business networking and community building.	Deliver, sponsor and promote business events.
	Realize Markham Centre's potential as a creative innovation district.	Advocate and support bringing together a critical mass of creators, entrepreneurs, businesses, residents and activities to Markham Centre.
		Establish Markham Centre as a living-lab technology demonstration zone.
		Support and invest in events and activities that draw people and innovators to Markham Centre
	Increase capacity and invest in resources for a more formalized BR&E approach.	Position 'sector leadership teams' to brand and support investment in target sectors for each of Markham's four target sectors.



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Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Number of Culture clients served.	NA	NA	NA	127,774	200,000	220,000	2030
Number of Economic Development clients served.	NA	4,633	3,868	4,540	3,000	4,000	2030
Number of small business seminars/workshops delivered.	59	54	74	61	40	45	2030
Number of new small business jobs supported.	NA	NA	145	176	250	250	2030
Number of new or expanded small businesses supported.	NA	32	67	144	85	85	2030
Number of attendees at City-Delivered community events.	NA	NA	NA	28,200	25,000	25,000	2030
Number of City delivered events.	NA	17	0	52	75	75	2030
Number of 3rd party events supported.	NA	11	0	30	68	68	2030



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.9 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		
3.10 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Establish the Markham Innovation Exchange (MiX) as Canada’s premier destination for hardware manufacturing.	Invest in and expedite servicing for the MiX. Develop and launch a targeted marketing effort focused on attracting, connecting and growing diverse and synergistic hardware and technology companies. Complete a secondary plan to ensure end users align with the vision of the MiX.
	Spur the development of employment lands and business parks	Participate in Secondary plans for employment nodes - ongoing.
	Support business growth through enhanced approvals processes and infrastructure investment.	Support industrial and targeted commercial developments with enhanced development support.
3.11 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Maintain a current Business Continuity Plan (BCP).	Continue to update and maintain a current Business Continuity Plan (BCP) as required.
		Provide department training on the contents and actions required within the BCP.
3.12 Protect and enhance natural environment and built form.		

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Number of investment leads supported.	NA	NA	NA	30	30	35	2030
Number of investment leads won.	NA	NA	1	5	5	7	2030



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.7 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Review of staffing and service levels.	Review staffing levels and types to ensure alignment with BMFT implementation.
	Collaborate on programming and delivery across City cultural facilities with a focus on reflecting Markham’s cultural diversity.	Develop a sponsorship strategy that encompasses all three cultural venues.
4.8 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.		
4.9 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.		

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
ED: Annual non-tax revenue generated as % total annual operating cost	13	16	22	16			2030
Th: Ann. non-tax revenue generated as % total annual operating cost	78	28	7	75			2030
Mu: Ann. non-tax revenue generated as % total annual operating cost	40	15	39	41			2030
Ga: Ann. non-tax revenue generated as % total annual operating cost	43	17	32	54			2030



ECONOMIC GROWTH, CULTURE AND ENTREPRENEURSHIP LONG TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.7 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Undertake market research and surveys to understand client needs and service adjustments.	Undertake annual market research review using Environics Analytics data of culture facility users to determine alignment with community needs.	Annual
		Undertake regular surveys of small business clients to determine their needs and success.	Annual
1.8 Leverage leading technologies to enable city building and evolution / transformation of our services.	Embrace Digital Markham as a Frictionless City and use technology to support and enhance business practices.	Expand functionality of CRM to meet evolving departmental needs.	Annual
1.9 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Continue to invest in staff.	Encourage staff to leverage professional development opportunities.	Annual
		Review and update job descriptions to ensure the complexity of development and knowledge is adequately reflected.	Annual



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action	Year	
2.7 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Foster foreign direct investment opportunities that support the growth of Markham's target sectors.	Encourage investments that position Markham as Canada's hub for the semiconductor industry and related supply chain.	Annual	
		Building on Markham's existing automotive technologies cluster, enable opportunities for continued growth through foreign direct investment.	Annual	
		Pursue United States markets for foreign direct investment with a focus on semiconductor, automotive, hardware, technology, business services and creative industries.	Annual	
		Pursue European markets for foreign direct investment with a focus on semiconductor, automotive, hardware, technology and business services.	Annual	
		Pursue South and Southeast Asia markets for foreign direct investment, focusing on semiconductor, automotive, technology and business service investments.	Annual	
	Support community-based business formation and healthy commercial Centres.		Support the health and success of Markham's unique cultural retail experiences.	Annual
			Support the establishment and growth of traditional small businesses.	Annual
			Provide digital adoption support to traditional small businesses.	Annual
	2.8 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Promote and support entrepreneurs who are representative of Markham's diversity.	Develop a social procurement framework to support government and B2B purchases from equity-deserving local business owners.	2026
		Increase visibility and density of arts and culture in Markham.	Raise the profile of public art.	Annual
Develop opportunities for more local art and contemporary history at City Facilities.			2025	



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		Identify opportunities for co-location for artists/arts space in commercial or City-run facilities.	2025
		Compile a full list of performing arts facilities and specifications.	2025
	Build a sense of community and joint mission in Markham's arts and culture sector.	Advocate for City Council to recognize arts and culture as a priority formally.	2026
		Develop an artist advisory group to grow long-term relationships with local artists and arts programming partners.	2025
		Facilitate a peer-to-peer program and artist mentorship program.	2026
	Grow awareness of Markham's arts and culture through improved marketing and collaboration.	Support and deliver artist-focused networking events.	Annual
		Develop an arts and culture brand for Markham.	2025
		Develop an integrated marketing strategy that focuses on promoting collaboratively Markham's cultural facilities and community events.	2025
		Develop a central arts and culture promotion, directory and communications hub.	2026
	Renew and reinvigorate Markham Museum's role and reimagine it as a community and cultural destination.	Build a dedicated e-newsletter to promote all arts and culture activities in Markham.	2025
		Develop a dedicated website to support promoting the Markham Museum.	2025
		Continue developing core programming and education areas.	Annual
		Invest in the stewardship of the Museum's collection.	Annual
		Develop and implement a Museum Site Master Plan	2026
		Establish a long-term exhibition plan that supports the Museum's growth and engagement with the community.	2026
		Design and implement new visitor experiences.	2025
		Develop a plan for specialized knowledge preservation and succession planning.	2025
		Develop a dedicated website for the Museum.	2026
Grow and expand live theatre opportunities in Markham.	Expand theatre programming to meet demand in the community.	Annual	
	Prepare business case and plan to build a new theatre complex to meet future destination opportunities.	2025	



Budget 2024: A Strong Markham

		Develop partnerships with York University to expand learning and presentation opportunities.	2025	
		Evaluate space needs of the Flato Markham Theatre to meet future Opportunities.	2026	
	Maximize the Varley Art Gallery's capacity as an arts hub.		Continue developing core programming and education areas.	Annual
			Restart gallery programming that was paused during the pandemic.	2025
			Continue to build joint exhibition collaborations.	Annual
			Develop a sustainable plan for the animation of the Varley courtyard.	2025
			Implement facility improvements that increase programming capacity and Accessibility.	2026
	Support community arts and culture programming that contributes to Markham's quality of life and celebrates its diversity.		Deliver Celebrate Markham Program.	Annual
			Create a cultural festivals and events working group with the express aim to encourage cross-festival programming to increase attendance from residents of all backgrounds.	2025
			Increase resources for City-delivered events in order to support growth.	2025
			Set targets and develop program criteria around funding allocations and programming for equity-deserving.	2026
Promote and support entrepreneurs who are representative of Markham's diversity.		Develop and launch a marketing plan focused on attracting film productions.	2025	
2.9 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support the development of infrastructure and incentives to encourage investment attraction.	Develop targeted office-commercial incentive programs in Markham Centre and the Yonge Street Transit Corridor	2026	
		Support the development of a corporate innovation program with ventureLAB, YSpace and Seneca HELIX.	2025	
	Support business growth through the facilitation of export and trade opportunities.		Support export development and supply chain integration.	Annual
			Organize international trade missions to support export development.	Annual
	Increase capacity and invest in resources for a more formalized BR&E approach.		Implement sector-specific BR&E visitation programs to connect with and understand issues faced by local businesses in the community.	2025
	Support business networking and		Deliver, sponsor and promote business events.	Annual



Budget 2024: A Strong Markham

community building. Realize Markham Centre's potential as a creative innovation district.	Advocate and support bringing together a critical mass of creators, entrepreneurs, businesses, residents and activities to Markham Centre.	Annual	
	Support the ongoing growth and expansion of York University in Markham Centre.	Annual	
	Establish Markham Centre as a living-lab technology demonstration zone.	Annual	
	Support the growth of YSpace within Markham Centre.	2025	
	Support the relocation of ventureLAB to Markham Centre.	2026	
	Establish a creative incubator space in Markham Centre to support arts and culture entrepreneurs.	2027	
	Develop a pipeline of office demand by working with local incubator and accelerator programs in Markham Centre.	2025	
	Develop and launch a targeted marketing effort focused on attracting, connecting and growing diverse and synergistic creative industry and technology companies.	2025	
	Develop an accelerator program focused on street level retail in Markham Centre.	2025	
	Support and invest in events and activities that draw people and innovators to Markham Centre.	Annual	
	Establish a cultural and visitor hub in Markham Centre.	2027	
	Investigate development of a multi-use event facility in Markham Centre.	2025	
	Work with local and regional bodies to enable innovation and entrepreneurship in Markham.	Position a Markham Innovation Council to foster innovation and entrepreneurship.	2025
	Strengthen Markham's entrepreneurship eco-system with investments in accelerator and incubator programming that complement target sectors.	2025	
	Develop an innovation eco-system map to assist entrepreneurs in connecting with the right resources.	2025	
Build collaborations with local, regional and international incubators and accelerators	2026		



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Establish the Markham Innovation Exchange (MiX) as Canada’s premier destination for hardware manufacturing.	Establish the MiX on a foundation of sustainability.	2025
		Work to attract an anchor innovation space to support collaboration and business support in the MiX.	2026
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Maintain a current Business Continuity Plan (BCP).	Continue to update and maintain a current Business Continuity Plan (BCP) as required.	Annual
		Provide department training on the contents and actions required within the BCP.	Annual
3.4 Protect and enhance our natural environment and built form.			



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Review of staffing and service levels.	Review staffing levels and types to ensure alignment with BMFT implementation.	Annual
	Collaborate on programming and delivery across City cultural facilities with a focus on reflecting Markham's cultural diversity.	Review the need for three separate culture foundations and explore potential merging or efficiencies.	2025
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.			
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			



ENGINEERING 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
USER FEES & SERVICE CHARGES	24,229	13,387	9,320	9,980	660	7.1%	(3,407)	-25.4%
RECOVERIES & CONTRIBUTIONS	561	583	270	523	253	93.7%	(60)	-10.3%
Total Revenues	\$24,790	\$13,969	\$9,590	\$10,502	\$913	9.5%	(\$3,467)	-24.8%
Expenses								
SALARIES & BENEFITS	\$5,317	\$6,672	\$7,548	\$8,499	\$951	12.6%	\$1,827	27.4%
PRINTING & OFFICE SUPPLIES	\$2	\$3	\$22	\$22	0	0.0%	18	563.0%
OPERATING MATERIALS & SUPPLIES	\$4	\$11	\$15	\$15	0	0.0%	4	34.2%
COMMUNICATIONS	\$11	\$14	\$22	\$22	0	0.0%	8	60.5%
TRAVEL EXPENSES	\$7	\$10	\$15	\$20	5	33.3%	10	95.4%
TRAINING	\$4	\$9	\$23	\$23	0	0.0%	14	161.2%
CONTRACTS SERVICES AGREEMENTS	\$2,967	\$3,411	\$3,411	\$3,037	(373)	-10.9%	(373)	-10.9%
MAINT. & REPAIR - TIME & MATERIAL	\$0	\$0	\$1	\$1	0	0.0%	1	0.0%
RENTAL/LEASE	\$0	\$0	\$6	\$6	0	0.0%	6	0.0%
PROFESSIONAL SERVICES	\$3	\$3	\$19	\$19	0	0.0%	15	498.5%
LICENCES, PERMITS, FEES	\$28	\$26	\$32	\$32	0	0.0%	7	26.1%
CREDIT CARD SERVICE CHARGES	\$3	\$2	\$15	\$15	0	0.0%	13	825.4%
PROMOTION & ADVERTISING	\$0	\$0	\$2	\$2	0	0.0%	2	0.0%
OFFICE FURNISHING & EQUIPMENT	\$0	\$0	\$2	\$2	0	0.0%	2	0.0%
Total Expenses	\$8,345	\$10,160	\$11,130	\$11,713	\$583	5.2%	\$1,553	15.3%
Net Expenditures/(Revenues)	(\$16,445)	(\$3,809)	\$1,540	\$1,210	(\$330)	-21.4%	\$5,020	-131.8%
TRANSFERS TO/(DRAW FROM) RESERVES	\$16,445	\$3,809	(\$1,540)	(\$1,210)	\$330	-21.4%	(\$5,020)	-131.8%
Full Time Complement	47	47	51	52				

Major changes in the 2024 Budget from the 2023 Budget:

User Fees and Service Charges: Increased to offset increase to CUPE/COLA and minimum wage.

Salaries & Benefits: Increased due to new position and competitive salary adjustments.

Contracts & Service Agreements: Decreased due to the annual adjustment of support costs charged from the City to the department.



ENGINEERING BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
<p>1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.</p>	<p>Address issues and concerns from Council, residents and businesses in a timely manner especially regarding road safety, large subdivisions and in-fill development</p> <p>Develop standard process and protocols to improve engagement and consultation in our capital projects</p>	<ul style="list-style-type: none"> • Improve notification process to Council on impacts related to any construction activities related to development applications • Improve process to minimize construction disruption and inconveniences to existing communities • Developed/Improve Public Notification Protocols /templates for various stages of projects • Enhance community engagements according to project scope and requirements. Examples are sidewalk projects and Main Street Unionville • Include field ambassador requirements as part of CA assignments for continues public engagement during construction • Use of “Your Voice Markham” and train staff for content development – to be used for all capital projects
<p>1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.</p>	<p>Advance the Digital Markham strategy (“Frictionless City”) by piloting a digital city technology</p> <p>Continue to automate processes and use various corporate software such as Amanda, ePlan and Eclipse to monitor progress of projects and provide relevant metrics for KPIs</p>	<ul style="list-style-type: none"> • Work with key partners like York Region Transit towards an autonomous shuttle pilot to showcase the innovative spirit of the City. • Work with key partners to implement recommended Auto-mobility Demonstration Zone pilot projects in Markham Centre. • Work with Strategy & Innovation group to review and automate processes in AMANDA and ePlan to streamline review/circulation and reporting for performance related purposes • Investigate the functionality of Eclipse looking at any additional modules (i.e. integration with Cayenta and Sharepoint) to improve the performance and efficiency of project delivery within the Engineering Department. • Continuing with next phases of Eclipse implementation • Work with ITS/GIS to create annual mapping of active projects also collaborate with YR for their “All Construction” program • Update request for proposals to include provision to integrate smart features on infrastructure design. Coordinate proposed work with IT and other departments
<p>1.3 Attract and retain the right talent and</p>	<p>Develop an appropriate and comprehensive</p>	<ul style="list-style-type: none"> • Review current resources and compare with future forecasted demand to assist in informing the required Engineering complement needs



Budget 2024: A Strong Markham

invest in and empower our people to drive innovation and service excellence.	succession plan for the Engineering Department	<ul style="list-style-type: none"> Review current Engineering competencies and identify any competency gaps in Engineering, required to address future challenges
		<ul style="list-style-type: none"> Identify whether competency gaps can be filled through development of current staff or via alternate external resources.
		<ul style="list-style-type: none"> Identify potential candidates for leadership development and/or career development
		<ul style="list-style-type: none"> Identify staff knowledge and experience gaps and provide opportunities for appropriate training and mentorship
		<ul style="list-style-type: none"> Ensure that a proper plan is in place for knowledge transfer between staff is being practiced
		<ul style="list-style-type: none"> Implement the EDP program with hiring one FTE in 2024
		<ul style="list-style-type: none"> Support PEO 30 by 30 program through the EDP and regular hiring

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Staff Survey Average Satisfaction Rating	n/a	n/a	65%	n/a	78%	80%	2026
Average corporate training courses per FTE in Eng. Dept	3.4	10	3.7	9			
Average number of sick days per full-time employee	6.4	4	4.3	7.6	<8	<8	2025



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Transportation Infrastructure for proposed communities to be accessible to all, and connected to existing communities, and provide for alternatives travel choices	<ul style="list-style-type: none"> Working in collaboration with Planning, Operations and Environmental Services review and/or develop guidelines outlining requirements for all transportation infrastructure as part of development proposals and ensure their continuity/connectivity/reliability to the larger community. Initiate the development of an Infrastructure Policy for Council's endorsement to ensure all new development related infrastructure planning meets the City's needs.
	Raise community awareness and increase engagement in the work of the Department	<ul style="list-style-type: none"> Develop public notification protocols for major development infrastructure projects through the City website, social media, Councilors' newsletters and other means.
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Promote active and healthy events that also serve to accelerate the modal shift to non-auto use in everyday living.	<ul style="list-style-type: none"> In collaboration with EGCE provide support for events that promote active and healthy lifestyles such as Markham Cycling Day, Markham Cycles Bike Hub, and Open Street Markham
		<ul style="list-style-type: none"> Commence the design for the next phases of the Markham Centre Trails EA and plan for the implementation of all the trail gaps within Markham Centre and Rouge Valley Implement the sidewalk completion and ATMP Programs.
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Prioritize the provision of municipal infrastructure to advance opportunities for development across Markham.	<ul style="list-style-type: none"> Develop a 5-10 Year Capital Program identifying the critical infrastructure requirements to support growth and development in a sustainable manner.
		<ul style="list-style-type: none"> Continue work on developing a servicing and transportation strategy for the Hwy 404 North District and the Markham MIX.
		<ul style="list-style-type: none"> Initiate design for 404 North Collector Road to support potential development in MIX Initiate the development of a City-wide Servicing Strategy or Water Wastewater Master Plan

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Km or sidewalks designed/constructed	3.3	0.2	1.0	5.3	10.3 (Design)	10.3 (Design)	2031
Km of Cycle tracks, MUP, trails designed/constructed	1	0.5	1.0	1.0	1.5	1.5	2051
Number of Public notifications issued by the Eng. Dept	6	2	3	30	37	37	
Number of participants in cycling events (Markham Cycling Day)	1072	N/A	N/A	170			



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Adopt actions to advocate for prioritization of rapid transit projects of City’s strategic interests.	<ul style="list-style-type: none"> Continue to advance the planning for the Denison and Major Mackenzie GO Stations. Continue to advance for the need to realign 407 Transitway through Markham Centre and acceleration of its implementation as per the GGH Transportation Plan.
	Pursue the integration of transit-oriented design in development	<ul style="list-style-type: none"> Collaborate with York Region to advocate for MTO and Metrolinx to prioritize planning and design of unfunded rapid transit segments in the York Region TMP. Work with York Region and other key partners to complete and present a strategic business case for a Markham station along the High Frequency Rail project.
	Advance the implementation of upgrades and new arterial/collector road systems	<ul style="list-style-type: none"> Advocate and support York Region’s road widening projects in Markham in support of development growth. Advocate and support York Region’s cycling and priority projects in Markham. Support York Region in the delivery of Highway 404 Midblock Crossing, North of 16th Avenue Project Continue work with YR on their widening and other major projects; Kennedy Rd (YMCA to Highway 7), Kennedy Road (Major Mackenzie to Elgin Mills), Warden Ave (Major Mackenzie to Elgin Mills), McCowan, 16th Avenue, and York Sewage project Undertake the detailed design of the following major road widening and extension projects <ul style="list-style-type: none"> Elgin Mills Road widening from Woodbine to McCowan Yorktech Extension Miller Avenue, Warden to Kennedy Road
	Advance the implementation of the Active Transportation Master Plan (ATMP) for first and last kilometre solutions (biking, walking)	<ul style="list-style-type: none"> Initiate implementation of the new 5-year capital Sidewalk Completion Program <ol style="list-style-type: none"> drafting and issuing the RFP for the ATMP Program Management Assignment Initiate implementation of the 10-year capital plan for ATMP: <ol style="list-style-type: none"> hiring the appropriate capital delivery staff drafting and issuing the RFP for the ATMP Program Management Assignment
	Advocate and explore options to advance Safe School Transportation Initiatives	<ul style="list-style-type: none"> Continue partnership with YRDSB to expand Active School Travel programs at select schools to promote active ways for students to get to/from school and to enhance the community around the school.



		<ul style="list-style-type: none"> Review the School Crossing Guard Program to address guard vacancy problem and develop a new approach to improve student safety when walking & cycling to school.
	Develop a comprehensive Road Safety Program	<ul style="list-style-type: none"> Work with York Region to conduct the Traveller Safety Strategy study with the appropriate public and stakeholder consultations in Markham. Major phases of work scheduled for 2023 include: <ol style="list-style-type: none"> Establish a project steering committee to provide direction and approval of strategy development; Review existing road safety measures and programs and identify opportunities to further expand based on performance; Engage road safety partners and residents through consultation; Conduct evidence-based data driven analysis to encouraging changes in traveler behaviour and social culture
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Encourage development proposals to permit and allow for different modes of transportation.	<ul style="list-style-type: none"> In collaboration with Planning Department to develop supporting transportation plans for secondary plans: <ol style="list-style-type: none"> Markham Centre; Markham Rd-Mount Joy; Milliken Centre; Cornell Centre; Markville; Yonge Corridor; FUA Employment Block – MiX; Langstaff Gateway.
	Develop a City-Wide Parking Strategy (CWPS).	<ul style="list-style-type: none"> Conduct the study to develop a comprehensive parking strategy in collaboration and consultation with internal and external stakeholders. Major tasks scheduled for 2024 are: <ol style="list-style-type: none"> Strategies development
	Develop a Markham Transportation Master Plan (TMP)	<ul style="list-style-type: none"> Review the draft 2012 Markham Transportation Strategic Plan and undertake the develop of a new Markham TMP that will include: <ol style="list-style-type: none"> a transportation vision, modal hierarchy and strategic policies; a mobility strategy with a sub-strategy for micro-mobility; a collector network classification and design guidelines. a capital implementation program
	Implement traffic calming measures to improve corridor safety for pedestrians and cyclists	<ul style="list-style-type: none"> Consult and work with the local community to design and implement traffic calming solutions for: <ol style="list-style-type: none"> Carlton Rd between Kennedy Rd and McCowan Rd Main St Markham between Bullock Dr and 16th Ave



		<ol style="list-style-type: none"> 3. Apple Creek Blvd Road Safety Improvements from Woodbine Avenue to Warden Avenue. 4. Calvert Road, Woodbine Avenue to Warden Avenue; 5. Clegg Road, Rodick Road to South Town Centre Boulevard; 6. Allstate Parkway, Highway 7 to Centurian Drive; 7. Ferrier Street, Steeles Avenue to Gibson Drive; and 8. Gillingham Avenue and Elson Street, Hillcroft Drive to Marydale Avenue.
<p>3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety</p>	<p>Implement additional traffic control measures to improve crossing opportunities</p>	<ul style="list-style-type: none"> • Design & install traffic signals, all-way stops and pedestrian cross-overs (PXOs) where warranted and approved: <ul style="list-style-type: none"> ○ Bur Oak Avenue at Williamson Road ○ Bur Oak Avenue at Country Ridge Drive/Fred McLaren Boulevard ○ Village Parkway, north of Wentworth Court (PXO, Provisional item) ○ Village Parkway, South of Briarwood Road (PXO) ○ 9th Line, North of 14th Avenue (PXO)
<p>3.4 Protect and enhance natural environment and built form.</p>	<p>Require new developments to manage urban run-off to protect the natural environment and downstream communities.</p>	<ul style="list-style-type: none"> • Review and update the Markham Stormwater Management Guidelines • Require the development industry to prepare and submit reports to demonstrate that stormwater from development proposals will be managed to minimize erosion and flooding downstream.
	<p>Develop policies, design criteria, and standards to apply when reviewing developments proposing underground stormwater management facilities.</p>	<ul style="list-style-type: none"> • Retain consultant to develop draft policy, design criteria and standards for any underground SWM tank facility
	<p>Design & implement the Main Street Unionville (MSU) Revitalization Project to enhance the heritage aspect for the area</p>	<ul style="list-style-type: none"> • Manage the design and construction to ensure the successful delivery of the MSU project such as: <ol style="list-style-type: none"> 1. Complete the design for the project. 2. Secure permits from external agencies and ensure that designs are completed in accordance to engineering standards agency requirements. 3. Commence construction of the project
	<p>Design & implement the Victoria Square Blvd (VSB) Revitalization Project to enhance the heritage aspect for the area</p>	<ul style="list-style-type: none"> • Manage the design and construction to ensure the successful delivery of the VSB project such as: <ol style="list-style-type: none"> 1. Complete the design for Phase 1 of the project.



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		<ol style="list-style-type: none"> 2. Secure permits from external agencies and ensure that designs are completed in accordance to engineering standards agency requirements. 3. Commence construction of Phase 1 (Woodbine South to Elgin Mills) of the road widening project
	Design & implement the Downstream Improvements Project that will protect the natural environment from erosion and flooding	<ul style="list-style-type: none"> • Manage the design of the following downstream improvement projects: <ol style="list-style-type: none"> 1. Downstream Improvements (Rouge River RES-45) - Construction 2. Downstream Improvements Program (Design) – The East Don (TED) 1, 2, 3, 4

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
No. of stormwater management ponds approved in subdivision	5	0	2	6	7	2	2025
Total volume of stormwater retention reviewed and approved	36,409	0	26,083	375,013	280,637	280,637	2025
KM of new roads approved	4.35	12.20	3.91	11.76	7	4	2025
Km of new sewers approved (storm & sanitary)	7.80	21.37	7.72	18.48	13	8	2025
Km of watermains approved	4.37	11.44	4.38	11.61	7	4	2025



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
<p>4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.</p>	<p>Ensure that all Engineering fees collected address the City's financial sustainability strategy of full cost recovery</p>	<ul style="list-style-type: none"> • Implement the Council approved new Engineering Development review fee structure in consultation with Planning, Policy and Finance • Review and update the Capital Administration fees for the delivery of Capital Projects • Review and update the Administration fees related to RIGS and SALT applications
<p>4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.</p>	<p>Manage the City's Traffic Assets</p>	<ul style="list-style-type: none"> • Replace the existing Traffic Assets, as identified in the Traffic Life Cycle Reserve Study and in-field equipment conditions assessment.
<p>4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.</p>	<p>Improve the efficiency, effectiveness and customer service responsive for the development review and capital delivery functions</p>	<ul style="list-style-type: none"> • Continue to streamline departmental business operations and processes to ensure objectives are being met by identify / clarify review roles and responsibilities between the following groups: <ol style="list-style-type: none"> 1. Development and Transportation on the review of development-related projects and applications 2. Development, Transportation and Capital on role/responsibilities on non-development projects and studies 3. Development and Buildings on the review and inspection of site servicing and site grading for site plan applications 4. Development and Operations on circulation/review of development applications 5. Development and Waterworks on circulation/review of development applications • Review, update and/or develop on an ongoing basis appropriate KPIs and tracking systems to ensure development capital delivery projects, studies, reviews and plans meet expectations • Work with Strategy & Innovation group to update and/or develop an appropriate tracking



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		system to meet agreed-to levels-of-service on development applications.
		<ul style="list-style-type: none"> • Finalize the drafting of the following City Standard templates for Capital project Delivery: <ul style="list-style-type: none"> • Consultant Assignment Agreements • Construction Agreements • RFP Standard templates • Tender Standard Templates • Finalize the following manuals for Capital Delivery: <ul style="list-style-type: none"> ○ Construction Contract Administration Manual ○ Design Administration Manual

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Compliance with review timelines (%) per site plan submission	n/a	34.1	36.3	86	75.0	80.0	2025
Compliance with review timelines (%) per draft plan submission	n/a	0.0	26.7	74	75.0	80.0	2025
Compliance with review timelines (%) per rezoning submission	n/a	0.0	26.7	94	75.0	80.0	2025



ENGINEERING LONG-TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year	
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Engage staff to present projects at community meetings, council meetings, etc. and take the lead on front facing activities with stakeholders,	Schedule specific workshop and training with staff focusing on public speaking / presentation.		
	1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Advance the Digital Markham strategy (“Frictionless City”) by piloting a digital city technology	<ul style="list-style-type: none"> Work with key partners like York Region Transit towards an autonomous shuttle pilot to showcase the innovative spirit of the City. Work with key partners to implement recommended Auto-mobility Demonstration Zone pilot projects in Markham Centre. 	2026
		Continue to automate processes and use various corporate software such as Amanda, ePlan and Eclipse to monitor progress of projects and provide relevant metrics for KPIs	<ul style="list-style-type: none"> Investigate the functionality of Eclipse looking at any additional modules (i.e. integration with Cayenta and Sharepoint) to improve the performance and efficiency of project delivery within the Engineering Department. Continuing with next phases of Eclipse implementation Work with ITS/GIS to create annual mapping of active projects also collaborate with YR for their “All Construction” program 	2025
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Develop an appropriate and comprehensive succession plan for the Engineering Department	<ul style="list-style-type: none"> Identify staff knowledge and experience gaps and provide opportunities for appropriate training and mentorship 	2025	
		<ul style="list-style-type: none"> Ensure that a proper plan is in place for knowledge transfer between staff is being practiced 	2025-2026	
		<ul style="list-style-type: none"> Implement the EDP program Support PEO 30 by 30 program though the EDP and regular hiring 	2025-2027	



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Transportation Infrastructure for proposed communities to be accessible to all, and connected to existing communities, and provide for alternatives travel choices	<ul style="list-style-type: none"> Working in collaboration with Planning, Operations and Environmental Services review and/or develop guidelines outlining requirements for all transportation infrastructure as part of development proposals and ensure their continuity/connectivity/reliability to the larger community. 	2025-2026
		<ul style="list-style-type: none"> Initiate the development of an Infrastructure Policy for Council's endorsement to ensure all new development related infrastructure planning meets the City's needs. 	
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Raise community awareness and increase engagement in the work of the Department Promote active and healthy events that also serve to accelerate the modal shift to non-auto use in everyday living.	Develop public notification protocols for major development infrastructure projects through the City website, social media, Councilors' newsletters and other means.	2025
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Prioritize the provision of municipal infrastructure to advance opportunities for development across Markham.	<ul style="list-style-type: none"> Commence the design for the next phases of the Markham Centre Trails EA and plan for the implementation of all the trail gaps within Markham Centre and Rouge Valley Implement the sidewalk completion and ATMP Programs. 	2025-2027
		<ul style="list-style-type: none"> Develop a 5-10 Year Capital Program identifying the critical infrastructure requirements to support growth and development in a sustainable manner. 	2025
		<ul style="list-style-type: none"> Continue work on developing a servicing and transportation implementation plan for the Hwy 404 North District and the Markham MIX. 	2025-2027
		<ul style="list-style-type: none"> Initiate the development of a City-wide Servicing Strategy or Water Wastewater Master Plan 	2025



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
<p>3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.</p>	<p>Adopt actions to advocate for prioritization of rapid transit projects of City's strategic interests.</p>	<ul style="list-style-type: none"> Continue to advance the planning for the Denison and Major Mackenzie GO Stations. 	<p>2025-2026</p>
		<ul style="list-style-type: none"> Continue to advance for the need to realign 407 Transitway through Markham Centre and acceleration of its implementation as per the GGH Transportation Plan. 	<p>2027</p>
	<p>Pursue the integration of transit-oriented design in development</p>	<ul style="list-style-type: none"> Collaborate with York Region to advocate for MTO and Metrolinx to prioritize planning and design of unfunded rapid transit segments in the York Region TMP. 	<p>2025-2027</p>
	<p>Advance the implementation of upgrades and new arterial/collector road systems</p>	<ul style="list-style-type: none"> Advocate and support York Region's road widening projects in Markham in support of development growth. Advocate and support York Region's cycling and priority projects in Markham. Support York Region in the delivery of Highway 404 Midblock Crossing, North of 16th Avenue Project 	<p>2025-2027</p>
		<ul style="list-style-type: none"> Undertake the construction of the following major road widening and extension projects <ul style="list-style-type: none"> Elgin Mills Road widening from Woodbine to McCowan Yorktech Extension Miller Avenue, Warden to Kennedy Road 	<p>2025-2026</p>
	<p>Advance the implementation of the Active Transportation Master Plan (ATMP) for first and last kilometre solutions (biking, walking)</p>	<ul style="list-style-type: none"> Implementation of the new 5-year capital Sidewalk Completion Program 	<p>2025-2027</p>
	<p>Advocate and explore options to advance Safe School Transportation Initiatives</p>	<ul style="list-style-type: none"> Continue partnership with YRDSB to expand Active School Travel programs at select schools to promote active ways for students to get to/from school and to enhance the community around the school. 	<p>2025-2027</p>



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	Develop a comprehensive Road Safety Program	<ul style="list-style-type: none"> Work with York Region to conduct the Traveller Safety Strategy study with the appropriate public and stakeholder consultations in Markham. 	2025
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Encourage development proposals to permit and allow for different modes of transportation.	<ul style="list-style-type: none"> In collaboration with Planning Department to develop supporting transportation plans for secondary plans: <ul style="list-style-type: none"> Cornell Centre; Yonge Corridor; FUA Employment Block – MiX; Langstaff Gateway. 	2025-2027
	Develop a City-Wide Parking Strategy (CWPS).	<ul style="list-style-type: none"> Conduct the study to develop a comprehensive parking strategy in collaboration and consultation with internal and external stakeholders. 	2025
	Develop a Markham Transportation Master Plan (TMP)	<ul style="list-style-type: none"> Develop a new Markham TMP that will include: 	2025-2026
	Implement traffic calming measures to improve corridor safety for pedestrians and cyclists	<ul style="list-style-type: none"> Consult and work with the local community to design and implement traffic calming solutions for: <ul style="list-style-type: none"> Carlton Rd between Kennedy Rd and McCowan Rd Main St Markham between Bullock Dr and 16th Ave. Apple Creek Blvd Road Safety Improvements from Woodbine Avenue to Warden Avenue. Calvert Road, Woodbine Avenue to Warden Avenue; Clegg Road, Rodick Road to South Town Centre Boulevard; Allstate Parkway, Highway 7 to Centurian Drive; Ferrier Street, Steeles Avenue to Gibson Drive; and Gillingham Avenue and Elson Street, Hillcroft Drive to Marydale Avenue. 	2025
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.			



3.4 Protect and enhance our natural environment and built form.	Require new developments to manage urban run-off to protect the natural environment and downstream communities.	<ul style="list-style-type: none"> Review and update the Markham Stormwater Management Guidelines Require the development industry to prepare and submit reports to demonstrate that stormwater from development proposals will be managed to minimize erosion and flooding downstream. 	2025 2025-2027
	Implement the Main Street Unionville (MSU) Revitalization Project	<ul style="list-style-type: none"> Manage the design and construction to ensure the successful delivery of the MSU project 	2025
	Implement the Victoria Square Blvd Road Revitalization Project	<ul style="list-style-type: none"> Manage the design and construction to ensure the successful delivery of the VSB project such as: 	2025-2026
	Implement the Downstream Improvements Project that will protect the natural environment from erosion and flooding	<ul style="list-style-type: none"> Manage the implementation of the Downstream Improvements Program (Design) – The East Don (TED) 1, 2, 3, 4 	2025-2027

GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure that all Engineering fees collected address the City's financial sustainability strategy of full cost recovery	<ul style="list-style-type: none"> Implement the Council approved new Engineering Development review fee structure in consultation with Planning, Policy and Finance 	2025-2027
		<ul style="list-style-type: none"> Review and update the Capital Administration fees for the delivery of Capital Projects 	2025-2027
		<ul style="list-style-type: none"> Review and update the Administration fees related to RIGS and SALT applications 	2025-2027
4.2 Proactively manage our assets to maximize the return (financial, social, environmental &	Manage the City's Traffic Assets	<ul style="list-style-type: none"> Replace the existing Traffic Assets, as identified in the Traffic Life Cycle Reserve Study and in-field equipment conditions assessment. 	2025-2027



cultural) on taxpayer investment.			
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Improve the efficiency, effectiveness and customer service responsive for the development review and capital delivery functions	<ul style="list-style-type: none"> • Work with Strategy & Innovation group to update and/or develop an appropriate tracking system to meet agreed-to levels-of-service on development applications. 	2025
		<ul style="list-style-type: none"> • Finalize the following manuals for Capital Delivery: <ul style="list-style-type: none"> ○ Construction Contract Administration Manual ○ Design Administration Manual ○ Field Services Manual 	2025
		<ul style="list-style-type: none"> • Continue to streamline departmental business operations and processes to ensure objectives are being met by identify / clarify review roles and responsibilities 	2025-2026
		Review, update and/or develop on an ongoing basis appropriate KPIs and tracking systems to ensure development capital delivery projects, studies, reviews and plans meet expectations	2025-2026



PLANNING AND URBAN DESIGN 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./Decr.)	% Change	\$ Incr./Decr.)	% Change
Revenues								
USER FEES & SERVICE CHARGES	16,242	13,747	11,214	12,468	1,254	11.2%	(1,279)	-9.3%
RECOVERIES & CONTRIBUTIONS	315	297	358	365	7	2.0%	68	23.0%
Total Revenues	\$16,557	\$14,044	\$11,572	\$12,833	\$1,261	10.9%	(\$1,211)	-8.6%
Expenses								
SALARIES & BENEFITS	\$6,356	\$7,829	\$9,424	\$11,006	\$1,582	16.8%	\$3,177	40.6%
PRINTING & OFFICE SUPPLIES	15	16	32	32	0	0.0%	16	97.4%
OPERATING MATERIALS & SUPPLIES	1	0	5	5	0	0.0%	5	1346.0%
COMMUNICATIONS	11	14	11	11	0	0.0%	(3)	-20.2%
TRAVEL EXPENSES	8	14	33	33	0	0.0%	19	136.5%
TRAINING	5	4	14	14	0	0.0%	9	207.5%
CONTRACTS SERVICES AGREEMENTS	3,992	3,617	3,617	4,614	997	27.6%	997	27.6%
RENTAL/LEASE	0	1	0	0	0	0.0%	(1)	-90.9%
PROFESSIONAL SERVICES	5	16	32	32	0	0.0%	16	94.8%
LICENCES, PERMITS, FEES	71	10	38	76	38	101.7%	65	627.8%
CREDIT CARD SERVICE CHARGES	43	33	20	20	0	0.0%	(13)	-40.0%
PROMOTION & ADVERTISING	3	11	6	25	19	316.7%	14	118.7%
STATUTORY COMMUNICATIONS	2	0	0	0	0	0.0%	0	0.0%
OFFICE FURNISHING & EQUIPMENT	0	0	1	1	0	0.0%	1	0.0%
MISCELLANEOUS EXPENSES	1	0	3	3	0	0.0%	2	635.3%
Total Expenses	\$10,511	\$11,568	\$13,235	\$15,872	\$2,636	19.9%	\$4,304	37.2%
Net Expenditures/(Revenues)	(\$6,046)	(\$2,476)	\$1,663	\$3,039	\$1,376	82.7%	\$5,515	-222.7%
TRANSFERS TO/(DRAW FROM) RESERVES	\$6,046	\$2,476	(\$1,663)	(\$3,039)	(\$1,376)	82.7%	(\$5,515)	-222.7%
Full Time Complement	61	67	70	73				

Major changes in the 2024 Budget from the 2023 Budget:

User Fees and Service Charges: Increased to offset increase to CUPE/COLA and minimum wage.

Salaries & Benefits: Increased due to addition of 3 positions, and to incorporate competitive salary increases.

Contracts & Service Agreements: Increased due to the annual adjustment of support costs charged from the City to the department.

Transfers to Reserves: Represents a transfer of the budgeted surplus to Reserve in order to present a balanced budget.



PLANNING AND URBAN DESIGN BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Continue to implement LEAN Review, Bill 109 process improvements, and internally identified process improvements while ensuring excellence in the public realm and built environment.	<ul style="list-style-type: none"> • Meet statutory timelines for development applications to avoid fee refunds and track through Key Performance Indicators • Continued data and file tracking improvements • Prepare work plan and implement recommendations from Streamline Development Approval Fund Lean review undertaken in 2022/2023). Recommendation areas targeted for implementation include: Fee Calculator for Applicants, Standardization of Commenting and Circulation, and Application Review Sequence and Timelines. • Implement Parkland Conveyance, Cash-in-Lieu, and Tree Permit By-law processes as a result of changes to the site plan process from Bill 109. • Update the Telecommunications Tower process to streamline and remove preparation of DSC reports and presentations. • Remove Townhouse Siting process and integrate with the Subdivision process. • Review and update Subdivision and TEC processes to streamline review functions. • Complete the update of the Street Naming Policy and implement. • Develop and implement process to include 3D modelling as part of the development application review process.
	Continue to build a strong relationship with the development industry and respond to identified concerns	Continue to meet with the developers through the City Builders Forum on key issues and projects.



1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Leverage technologies for improved project management and customer service contributing to a more efficient application review system.	<p>As a result of Bill 109, Bill 23, and the LEAN review, modify existing and develop new Project Dox workflows for all application types.</p> <ul style="list-style-type: none"> Leverage Federal Housing Accelerator funding to further integrate Pdocs and AMANDA, automate file processes, and potential procurement of new software to expedite and identify zoning and planning requirements to support development. Explore enterprise software to enhance project management and resourcing. Explore and deliver capital delivery training for City owned project management software (Eclipse).
	Continue to improve staff capacity and knowledge regarding use of ePLAN (Project Dox and AMANDA), including performance monitoring, analysis and reporting	<ul style="list-style-type: none"> Ensure input of development data into AMANDA system to enable a good foundation of data for the future and is included in staff performance plans. Complete ePLAN procedures and standard operating manual for development applications. Implement monthly development application submission and approvals dashboard.
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Build departmental resiliency while investing in staff and supporting a positive work environment	<ul style="list-style-type: none"> Continue to evaluate and monitor department needs as a result of provincial legislation (e.g. Bill 109). Empower, coach and support staff to make decisions as part of their role and responsibilities. Review and modernize job descriptions, as appropriate. Review and provide clarity on department roles, functions and responsibilities Provide communications, project management and media training to staff and identify leadership opportunities for future leaders. Explore and implement department mentorship and internship program.
	Improve staff satisfaction	<ul style="list-style-type: none"> Continue to work with the Staff Satisfaction Working Group to identify and implement actions to address the findings from the Staff Satisfaction



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		<p>Survey.</p> <ul style="list-style-type: none"> Investigate and implement opportunities for office modernization, as appropriate. Create department social committee to support teambuilding and staff cohesion.
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Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
ePLAN % site plan approvals completed within targeted timeframes	40%	24%	27%	25%	85	85	2024
ePLAN % minor variance approvals completed within targeted timeframes	70%	53%	77%	77%	85	85	2024
ePLAN consent application approvals completed within targeted timeframes	82%	80%	86%	94%	85	85	2024
% of recommendations to be implemented from Development Review Process assessment	N/A	34%	14%	14%	80%	80%	2023
Average corporate training hours per full-time employee	6.1	5.8	4.6	8.3	10	20	2024
Average number of sick days per full-time employee	4.1	4.3	1.8	1.9	4	4	Met
% Staff turnover rate	40%	24%	27%	15%	4%	4%	2024
Staff Survey Average Satisfaction Rating	N/A	N/A	70	N/A	85	85	2024



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Vision for a major civic square in Markham Centre	Analyse and develop a vision for Civic Square in Markham Centre aligned with Markham Centre Secondary Plan update.
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure excellence in the Public Realm	<ul style="list-style-type: none"> Promote inclusion of in-kind contributions as a component of CBC funds that could include public art, improved streetscape and community amenity space. As part of the Official Plan Review consider policies to support diversity, equity and inclusion and anti-black racism strategies
	Complete Parks and Open Space Amenities	<ul style="list-style-type: none"> Complete the park design for Rougeside Promenade between Sheridan and Verclaire Gate Complete Russell Carter Tefft Pedestrian Bridge Complete Celebration Park Phase 1 for permitting cricket play in summer 2024 Initiate construction of Wismer Park Washroom Pavilion & Maintenance Buildings.
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Improve public engagement	<p>Engage in inclusive and interactive public consultation and outreach practices to support public and stakeholder engagement on city building initiatives such as the official plan review, secondary plans, and undertaking studies to obtain input and inform the process.</p> <p>Modernize notification processes for development applications and city-wide strategic initiatives.</p>
	Attract and facilitate economic investment	Development Facilitation Office continue to provide concierge service to support economic investment opportunities and assistance in navigating the approvals process.
	Continue to explore potential improvements with respect to Social	Promote an environment and ensure that diversity, equity and inclusion and anti-black racism strategies are integrated across the



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	Equity and anti-Racism.	department work program.
		Initiate an internship program in partnership with the Mentorship Initiative for Indigenous and Planners of Colour.



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
<p>3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.</p>	<p>Pursue the integration of transit-oriented design in development</p>	<p>Prioritize comfortable ground level pedestrian realms with the focus on progressive TDM measures and enabling grade related spaces that offer mix of uses, particularly in centres and corridors.</p>
	<p>Support delivery of the Yonge North Subway Extension Project</p>	<ul style="list-style-type: none"> • Coordinate the review and technical input across all Commissions into the Yonge North Subway Extension to ensure that City interests are heard and addressed. • Negotiate resource agreement with Metrolinx to ensure Markham is staffed appropriately to support the Yonge North Subway Extension Project.
<p>3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.</p>	<p>Implement the Housing Accelerator Fund (HAF) Initiatives and Affordable and Rental Housing Strategy</p>	<ul style="list-style-type: none"> • Initiate the 7 initiatives in the HAF application and prioritize an incentive program for affordable and rental housing and public partnership opportunities. • Undertake broader strategy with options to secure affordable housing units. • Continue to support and foster partnerships with private and non-profit organizations to build affordable rental housing. • Promote affordable and purpose-built rental housing, including additional residential units early in the development review process, and missing-middle built forms.
	<p>Encourage the development of seniors housing</p>	<p>Promote seniors' accommodation (master bedrooms on main floor, elevators, design features to support accessibility, etc.) and supporting uses (sensory parks, medical uses, places to congregate, etc.) through the development process.</p>
	<p>Ensure that from a built form perspective, Markham is accessible and inclusive</p>	<ul style="list-style-type: none"> • Implement the Age Friendly Guidelines through the following actions: <ul style="list-style-type: none"> ○ Development Planning to lead conversations at Pre-Application Application stage working with Urban Design as subject matter experts on requirements through the development planning process.



Budget 2024: A Strong Markham

	Facilitate student housing	<ul style="list-style-type: none"> ○ Include standardized wording of age-friendly considerations in development planning reports. ● Undertake 2024 Park Asset Lifecycle Replacement Program. <p>As York University’s campus in Markham Centre is set to open in 2024, work with industry partners to facilitate student housing to support the university and the local businesses in Markham Centre.</p>
	Advance Secondary Plan Program	<ul style="list-style-type: none"> ● Complete Markham Centre, Milliken Centre, and Markham Road Mount Joy Secondary Plans. ● Substantially advance the Markville Secondary Plan Study and Yonge Corridor Secondary Plan Study. ● Advance the Cornell Secondary Plan towards completion, subject to resourcing. ● Initiate the 404 North/FUA “MIX” and Markham Village Heritage Centre Secondary Plans.
	Undertake Official Plan Review	Public launch Official Plan Review including Council endorsement of work plan, hold required special public meeting, undertake consultation and advance first Official Plan Amendment in 2024.
	Support Parking Master Plan study being undertaken by Engineering	Encourage on-street parking and, where possible, reduce or eliminate parking requirements to support affordable housing and purpose built secondary-suites.
	Provide Off-Leash Dog Area’s for residents across the City	<ul style="list-style-type: none"> ● Initiate Off-Leash Dog Area Policy and Implementation Plan to inform future Capital Budget requests for design and construction of permanent Off-Leash Dog Areas. ● Launch inaugural temporary Off-Leash Pilot program for summer/fall 2023 and gather data to inform the Off-Leash Dog Area Policy and Implementation Plan.
	Approve City’s Comprehensive Zoning By-law	Enact the City’s new Comprehensive Zoning By-law in a phased manner.
	Update the City-wide Urban Design Guidelines	Develop built form and public realm guidelines to support attractive, healthy and pedestrian friendly urban environments in Markham.



	Create Streetscape Guidelines for Intensification Areas	Develop streetscape guidelines in the City's intensification areas including streetscape details, street furniture policy and tree planting details to ensure healthy tree growth.
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Update and Modernize Department Continuity of Business Plan	Update and Modernize Department Continuity of Business Plan by Q3-2024.
	Undertake 2024 Park Asset Lifecycle Replacement Program	<ul style="list-style-type: none"> • Initiate 2024 Annual AODA Park Improvement Program. • Initiate 2024 Playground Replacement Lifecycle Program. • Initiate 2024 Court Resurfacing Lifecycle Program. • Initiate 2024 Backstop and Outfield Fencing Lifecycle Program.
3.4 Protect and enhance natural environment and built form.	Increase the City's tree canopy to mitigate climate change	<ul style="list-style-type: none"> • Continue to seek opportunities to maximize the preservation of trees during the development approval process and support the planting of new trees utilizing tree compensation funds. • Support the implementation of the newly adopted Tree Preservation By-law.
	Improve the sustainability of private developments in support of complete communities	Promote the use of the Sustainability Metrics early in the review of development applications (pre-application consultation stage).
	Improve understanding and implementation of Natural Heritage Management for City-owned natural areas	Complete the Natural Heritage Management Study by Q2 2024 in collaboration with Operations and other City departments to provide comprehensive guidelines and implementation plan for managing City-owned natural areas.
	Continue annual ecological restoration planting in the City-owned Greenway System	Continue to utilize funds from the natural features compensation accounts for annual ecological restoration projects.
	Improve understanding of Natural Assets and provide service level recommendations	Complete the Natural Assets Inventory and Evaluation Study by Q2 2024 and address, in part, O. Reg. 588/17 requirements related to asset management planning for natural areas/green infrastructure (woodlands, wetlands and meadows) with recommendations for current and future levels of service.



Budget 2024: A Strong Markham

	Undertake the Update to the Markham Village Heritage Conservation District Plan	Retain a consultant to work with staff and initiate the development of a revised District Plan to comply with current standards and objectives including Bill 23 changes
	Update City's tree preservation, compensation and planting requirements to ensure healthy urban tree canopy	<ul style="list-style-type: none">• Adoption and implementation of new Tree Preservation By-law.• Update the "Trees for Tomorrow- Streetscape Manual" to align with amendments to the Tree By-Law and provide clarity to applicants and consultants regarding standard details.
	Continue to ensure buildings and landscapes are designed to be bird-friendly across all developments in Markham	<ul style="list-style-type: none">• Update the City's Bird Friendly Guidelines to align with the latest guidance prepared by the Canadian Standards Association (CSA).• Implement training for staff.• Increase education and awareness for stakeholders.
	Provide incentives to assist with the conservation and use of cultural heritage resources.	<ul style="list-style-type: none">• Facilitate and administer the Heritage Property Tax Reduction Program, the Designated Heritage Property Grant Program and the Commercial Facade Improvement Grant Program.• Review and finalize the process mapping of the Heritage Property Tax Reduction Program to delineate roles and responsibilities.• Investigate the termination of the 1980 Heritage Loan Fund program including a potential transfer of remaining assets to the existing grant programs.



Budget 2024: A Strong Markham

	<p>Respond to the legislative changes that will affect listed properties on the Heritage Register</p>	<ul style="list-style-type: none">• Complete the Priority Designation Program in 2024 using the Contract Heritage Researcher and recommend the designation of all high and medium priority properties to Council bringing 7-8 properties forward per month.• Update the Markham Register as properties are designated changing the status from Listed to Part IV Designation and including the Designation By-law link.• Investigate introducing a Markham Heritage Property Inventory to capture any listed properties that are not designated by December 2024 including those owned by the municipality, province and federal government (Rouge Park). Explore how this Inventory could be utilized to protect and conserve these resources.
	<p>Ensure the heritage planning material available to the public is accurate and reflects current practices.</p>	<ul style="list-style-type: none">• Review and update the guidance materials on the City website regarding revised application processing for heritage properties and materials reflecting legislation amendments to the Ontario Heritage Act.• Review all existing “Heritage Matters in Markham” educational brochures and revise as necessary to reflect current practices/processes and introduce new brochures in this series on matters relevant to heritage property owners.• Update the Heritage Master Directory of services and trades skilled in heritage conservation and preservation for the City webpage.
	<p>Continue to support and introduce heritage programs and initiatives that promote and advocate for greater heritage awareness.</p>	<ul style="list-style-type: none">• Secure funding, produce and distribute Heritage District News (newsletter for those residing in heritage districts) with the assistance of Corporate Communications staff.• Develop and implement a Markham heritage display, social media presence or event for Heritage Day/Heritage Week (third week in February).• Continue to assist in the implementation of the Doors Open Markham (DOM) 2024 event in June through participating on the DOM Steering Committee.• Organize and implement (with the assistance of Heritage Markham Committee) the Heritage Markham Awards of Excellence in 2024.



Budget 2024: A Strong Markham

		<ul style="list-style-type: none"> Investigate the feasibility of providing individual property bronze designation plaques to owners given the number of designations being obtained in 2023 and 2024, the costs involved and installation issues. Review and secure funding to replace the missing Buttonville HCD heritage district entry sign (east side of Woodbine Ave). Continue to provide research on potential new park heritage-related names and assistance to the Park Naming Staff Committee under the direction of Parks Planning. Investigate funding by Markham Council of the Thornhill Historical Society's 2024 proposal to recognize properties in the Thornhill HCD which were once occupied by Group of Seven artists. Develop a wayfinding program for the Unionville HCD commercial core as part of Unionville Streetscape Implementation as well as an interpretive component as part of the wayfinding program.
	Support the Heritage Markham Committee	<ul style="list-style-type: none"> Participate in the recruitment of new members, ongoing training and preparation of an annual budget. Provide professional, technical and administrative advice and recommendations to the Heritage Markham Committee.

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
% Annual residential development within the built-up area	82%	48%	66%	82%	> 60%	> 60%	n/a
# and % of residential units within 800 metres of higher order transit stations	22,000 and 19.4%	23,900 and 20.4%	23,900 and 20.3%	25,200 and 21%	> 22%	25%	2025
% Tree Canopy Cover	N/A	N/A	20.6%	N/A	N/A	30%	2041
% Development Applications eligible for fee returns	N/A	N/A	N/A	N/A	0%	0%	0%



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
<p>4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.</p>	<p>Urban Park Strategy, in light of Bill 23</p>	<p>Following the Urban Park Strategy Background Analysis, support the development of a strategy to address the emerging need to develop a comprehensive approach to acquire, plan, design, build, and maintain urban parks in Markham, particularly with alternative park typologies, such as stratified parks, parks encumbered with SWM facilities, and POPS.</p> <p>Consult with Real Property, Finance, Operations and other key stakeholders, establish a policy to finance and acquire lands for parks to serve intensification areas.</p>
<p>4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.</p>	<p>Urban Park Strategy, in light of Bill 23</p> <p>Divesting City Cultural Heritage Resource</p>	<p>Following the Urban Park Strategy Background Analysis, develop a strategy to address the emerging need for a comprehensive approach to plan, design, build, and maintain urban parks in Markham, particularly with alternative park typologies, such as stratified parks, parks encumbered with SWM facilities, and POPS.</p> <p>Consult with Real Property, Finance, Operations and other key stakeholders, establish a policy to finance and acquire lands for parks to serve intensification areas.</p> <p>Work with Manager of Real Property to initiate the divestiture of city heritage properties that are not required for civic purposes.</p>
<p>4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.</p>	<p>Continue to implement LEAN Review, and Bill 109 process improvements</p>	<ul style="list-style-type: none"> • Meet statutory timelines for development applications to avoid fee refunds and track through Key Performance Indicators. • Continued data and file tracking improvements. • Prepare work plan and implement recommendations from Streamline Development Approval Fund Lean review undertaken in 2022/2023). Recommendation areas targeted for implementation include: Fee Calculator for Applicants, Standardization of Commenting and Circulation, and Application Review Sequence and Timelines.



Budget 2024: A Strong Markham

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
% of parks construction projects completed in agreed upon timeframes	0%	100%	86%	100%	80%	95%	95%	2024
% of capital parks design budget approved in a particular year and is initiated in that year	67%	50%	100%	100%	83%	95%	95%	2024
% of capital parks construction budget approved in a particular year and is initiated in that year	0%	25%	86%	80%	75%	95%	95%	2024



PLANNING AND URBAN DESIGN LONG-TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Continue to meet with City Builders Forum	Continue the ongoing collaboration with our industry partners through mutual understanding of concerns and actions to resolve	2025-2027
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Continue to improve the E-Plan process and streamline the development process	Continue the ongoing review of ePlan to respond to process changes, improve customer interface, and streamline staff review	2025-2027
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Continue to undertake succession planning and talent management	Continue to provide training to managers and staff to increase capacity and knowledge transfer. Identify and seek out opportunities to develop potential leaders Foster an empowered work environment where staff are recognized and supported to excel in their projects	2024-2027



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Vision for a major civic square in Markham Centre	Implement the vision for the Civic Square through a design process to arrive at a final design	2025
	Support the Implementation of the Public Arts Master Plan	Support the Corporate Public Art Program by seeking opportunities in the early review of development planning proposals	2023/2025
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Complete Parks and Open Space Amenities	Begin Construction of Rougeside Promenade in 2025 for completion in 2026	2025/2026
		Complete Celebration Park Phase2 by 2025	2025
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Continue to explore potential improvements with respect to Social Equity and anti-Racism	Continue to implement the Diversity Action Plan to proactively advance social equity and anti-racism	2023/2025
	Attract and facilitate economic investment	Development Facilitation Office continue to provide concierge service to support economic investment opportunities by assisting employment uses in navigating the approvals process	2025-2027



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Pursue the integration of transit-oriented design in development	Prioritize comfortable ground level pedestrian realms with the focus on progressive TDM measures and enabling grade related spaces that offer mix of uses, particularly in centres and corridors.	2025-2027
		Advance the use of updated green development standard, the Sustainability Metrics (Council endorsed May 2022), that includes measures to improve mobility options and promote active transportation	2025-2027
	Support the Yonge North Subway Extension Project	Coordinate the review and technical input across all Commissions into the Yonge North Subway Extension to ensure that City interests are heard and addressed	2025-2027
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Complete implementation of the Housing Accelerator Fund Initiatives	Complete initiatives and funding obligations under the Housing Accelerator Fund	2025-2027
	Continue to implement Affordable & Rental Housing Strategy	Continue to implement actions from the housing strategy and promote affordable and purpose-built rental housing, including second suites and seniors' accommodation through the development review process	
	Complete Markham Official Plan Review	Implement Official Plan Review through series of Amendments	2023-2026
	Complete Secondary Plans	Complete Markville, 404 North/FUA "MIX", Markham Village Heritage Centre and Yonge Corridor Secondary Plans.	2025-2026
Provide Off-Leash Dog Area's for residents across the City		Complete Off Leash Dog Area Policy and Implementation Plan in 2025	2025
		Request Capital budgets for design and construction of permanent Off Leash Dog Area's as identified in the Off-Leash Dog Area Implementation Plan.	2025-2027



Budget 2024: A Strong Markham

		Construct Permanent Off-leash Dog Area's as identified in the Off-Leash Dog Area Implementation Plan.	2025-2027
	Encourage the development of seniors housing	Promote seniors' accommodation (master bedrooms on main floor, elevators, design features to support accessibility etc.) through the development process.	2024-2027
3.3 Protect and enhance our natural environment and built form.	Improve the sustainability of private developments in support of complete communities.	Advance the use of updated green development standards, the Sustainability Metrics (Council endorsed May 2022), in the review of development applications.	2024-2027



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.			
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Implement findings of the Natural Heritage Management and Natural Assets Inventory Studies to enhance community benefits provided by the City's natural areas.	Results from the Natural Heritage Management and Natural Assets Inventory and Evaluation Studies will inform the City's Asset Management Framework and annual Plan for non-core natural assets.	2025-2027
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			



TRAFFIC OPERATIONS 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.		
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change	
Revenues									
OTHER REVENUE	2	1	1	1	0	0.0%	(0)	-17.8%	
Total Revenues	\$2	\$1	\$1	\$1	\$0	0.0%	(\$0)	-17.8%	
Expenses									
SALARIES & BENEFITS	\$472	\$661	\$692	\$695	\$3	0.4%	\$34	5.1%	
UTILITIES	77	55	65	71	6	9.9%	17	31.1%	
COMMUNICATIONS	0	0	0	0	0	0.0%	(0)	-100.0%	
TRAVEL EXPENSES	0	0	1	1	0	0.0%	1	0.0%	
TRAINING	0	0	2	2	0	0.0%	2	758.4%	
CONTRACTS SERVICES AGREEMENTS	323	371	412	383	(29)	-7.1%	12	3.2%	
MAINT. & REPAIR - TIME & MATERIAL	3	2	5	0	(5)	-100.0%	(2)	-100.0%	
PROFESSIONAL SERVICES	607	534	719	719	0	0.0%	184	34.5%	
LICENCES, PERMITS, FEES	0	2	2	2	0	0.0%	(1)	-25.6%	
Total Expenses	\$1,482	\$1,625	\$1,897	\$1,872	(\$25)	-1.3%	\$246	15.2%	
Net Expenditures/(Revenues)	\$1,481	\$1,624	\$1,896	\$1,871	(\$25)	-1.3%	\$247	15.2%	
Full Time Complement	5	5	5	5					

Major changes in the 2024 Budget from the 2023 Budget:

No significant changes.



Community Services Commission

The following summary provides an overview of the Commission, including a brief introduction, alignment to organizational direction, community impact, and an overview of each department that makes up the Community Services Commission.

Introduction

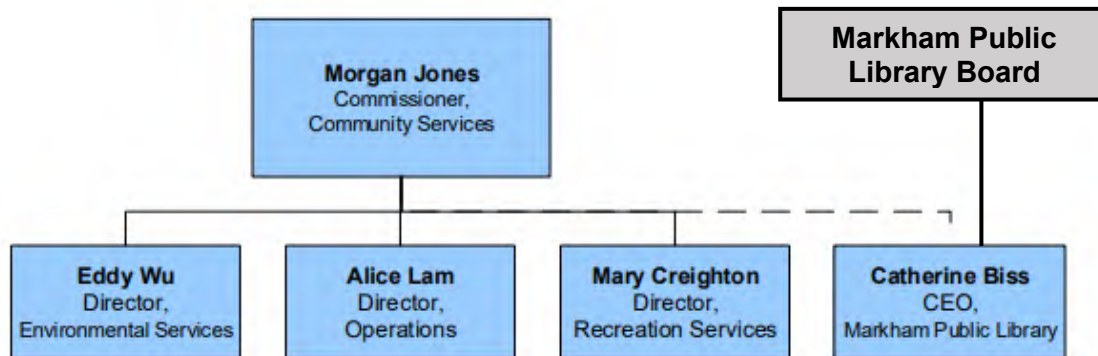
“Working with the community to make Markham a vibrant place to live, work and play,” is the mission statement of the Community Services Commission. It is the largest in the organization in terms of budget, staffing complement, and the number of public-facing services and facilities operated. The following four departments, as coordinated by the Commissioner’s Office, deliver services the public has come to expect and rely upon:

- 1. [Environmental Services](#)
- 2. [Markham Public Library](#)
- 3. [Operations](#)
- 4. [Recreation Services](#)

Examples of services delivered to the public include drinking water, parks and forestry, public libraries, recreation programs and facilities, right-of-way assets management (e.g., bridges, culverts, and streetlights), roads and sidewalk maintenance, and waste and recycling collection.

The Commissioner’s Office is responsible for the overall coordination of business operations and strategic activities at the Commission level, special initiatives, and coordination with other Commissions and the Executive Leadership Team.

The current organizational structure of the Commission as shown below.



Alignment to Organizational Direction

Our Commission takes on and participates in various initiatives across the organization. Below is a chart highlighting the corporate Strategic Plan goals and objectives for the 2020 to 2023 period.

	Exceptional Services by Exceptional People 	Engaged, Diverse, Thriving and Vibrant City 	Safe, Sustainable and Complete Community 	Stewardship of Money and Resources 
Goal & Goal Statement	<p>We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.</p>	<p>We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past.</p> <p>We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.</p>	<p>We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.</p>	<p>We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management, and policy development to mitigate risks while enabling efficient and effective service delivery.</p>
Objectives	<p>1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuous improvement of our services.</p> <p>1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.</p> <p>1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.</p>	<p>2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.</p> <p>2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.</p> <p>2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.</p>	<p>3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.</p> <p>3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.</p> <p>3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.</p> <p>3.4 Protect and enhance our natural environment and built form.</p>	<p>4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.</p> <p>4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.</p> <p>4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.</p>

Community Impact

The table below illustrates the amount of positive impact our work has on the community we serve.

2023 Commission Facts



Markham Public Library initiative, *Life During A Pandemic*:

- ④ 7.79 million visits at recreation facilities
- ④ 84,425 direct **recreation program** and 459,440 **drop-in program participants**
- ④ 35,172 **sportsfield hours** permitted
- ④ 90 provincial and above **sporting events** held

- ④ 1,084 **volunteers** in system with total of 27,147 **hours completed**
- ④ 4,289,434 million **physical and digital library items** borrowed
- ④ 2,108,066 **in-person library visits**
- ④ 121,694 **street trees**
- ④ 305 **parks and green spaces**, 287 **playgrounds**, and 213 km of **trails** maintained
- ④ 2,262 lane km of **city roads** maintained, with an additional 43.6 lane km maintained in winter
- ④ 1,148 km of **sidewalk** maintained 29,536 **streetlights** maintained
- ④ 906 city **fleet licensed vehicles and non-licensed equipment** maintained
- ④ 123 **culverts and vehicular & pedestrian bridges** inspected
- ④ 30.45 million cubic metres of **water consumed** (*business and residential accounts*)
- ④ 165 **textile donation bins** collected approximately 1.8 million kg of donated material for local charities
- ④ 79.7% curbside and depot **waste diversion rate**

We aim to improve our services and programs relentlessly to benefit the public, users, customers, and visitors while bringing distinction and prestige to the City of Markham. Our pursuit of excellence resulted in **32 awards received in the last five years** by our Commission or the city, an external measure of the effectiveness of our programs and management practices.

Departmental Overview

1. [Environmental Services](#)

The Environmental Services Department brings together **Infrastructure, Waste and Environmental Management,** and **Waterworks,** as supported by the **Business Administration** function.

Infrastructure is responsible for managing 79% of the City's right-of-way assets that includes water, wastewater, stormwater, bridges, culverts, and streetlights. These assets are valued at \$7.6 billion. Other responsibilities include managing data, conducting studies, such as Environmental Assessments (EA), and setting infrastructure programs, such as condition audits, replacements, and rehabilitations, to maximize the life of assets to minimize operating costs and risks while achieving service levels.

Waste and Environmental Management is responsible for the collection of household garbage, recyclables, organic waste and yard waste from both homes and apartments/condominiums. Other key services include the operation of four community recycling depots, large appliance and scrap metal pickup, management of the City's textile recycling program, the development of waste diversion programs as well as public education and community outreach. Over the next few years, Waste and Environmental Management is focused on implementing initiatives designed to reduce household garbage generation rates as well as guiding the City through the transition of the Blue Box recycling program over to extended producer responsibility. Additionally, Markham is one of a handful of forward-looking municipalities in Canada and around the world to move beyond recycling and adopt a sustainable Zero Waste approach to the elimination of waste.

Waterworks is responsible for the operations and maintenance of the city's water distribution, wastewater, and stormwater collection systems. The City purchases drinking water in bulk from York Region and distributes it to all residents and businesses through the City's drinking water system. Safe drinking water for consumers is achieved by conducting regular water samples to comply with Provincial Standards and City bylaws. Waterworks relies on systems modelling, leak detection, and new development review programs, to ensure the integrity of the drinking water and collection systems. Waterworks also provides CCTV inspection for emergency repairs of sewer mains; and utilities locates for construction projects citywide for City's underground infrastructure, where certified Waterworks Operators are on-call 24/7 to provide emergency response.



Business Administration is responsible for ensuring the department is compliant with corporate financial procedures, legislative requirements for technical and health and safety training, and the Ministry of Environment, Conservation and Parks regulations for the Drinking Water Quality Management Standard. Business Administration also manages water billing and acts as a liaison between residents and Alectra Utilities to resolve billing and water meter issues.

2. Markham Public Library

Markham Public Library (MPL) delivers library services and programs focused on the fundamental literacies of reading and writing, the learning of skills needed for success in education and the workplace, and the development of the social capital essential to strong communities.



We deliver on these goals through the following platforms of service that collectively build an equitable and socially resilient community:

- **Library Branches** – Through 8 library branches, MPL provides vibrant and inclusive public spaces where residents interact with people from diverse backgrounds, thereby bridging divides, reducing social isolation, improving quality of life, and increasing economic mobility. Markham’s libraries provide public spaces for social interaction, access to library resources for leisure reading, learning and literacy, family engagement, study spaces, and public computing services. Library branches are intentionally designed, managed and operated to welcome and attract people of all ages, races and backgrounds while providing experiences that encourage repeat visits and repeated interaction.
- **Digital Library** – Through our website, we provide access to the library’s digital resources that support online education and services, thereby serving as a hub for the development of digital literacy. Pursuant to the Digital Markham Strategy, we also provide Digital Media Labs that ensure inclusive public access to current technology (Internet, wifi, scanners and computers), and emerging technologies (e.g., 3D printing, graphic design hardware and software), along with the training services and programs needed to develop digital literacy skills.



- **Library Programming** – On the Library’s in-branch and digital platforms, and leveraged by community partnerships, we deliver programming for all ages to develop the fundamental literacies of reading and writing, advance digital and STEAM literacies, complement formal education, and foster both personal and economic development through lifelong learning.

Administratively, the Library reports to the Markham Public Library Board and the Commissioner of Community Services, ensuring, through its evidence-based allocation of resources, alignment with BMFT and municipal priorities.

3. Operations

The Operations Department is responsible for municipal roads, parks, forestry and corporate fleet services in the City of Markham, supported by 24/7 on-call operators to respond to all weather conditions and emergencies.

- **Roads, Fleet & Survey Division** is responsible for the maintenance of the City’s municipal road and sidewalk network and corporate-wide fleet services. Activities include

winter maintenance, complete road rehabilitation, localized asphalt and concrete repairs, and maintenance of traffic safety devices, such as signs and guide rails. Other services include supporting special events through road closures, temporary traffic control, street sweeping, catch basin cleaning, maintenance of the storm water ditches within the City’s road right-of-way and providing survey services to various internal departments.

Fleet & Supplies is responsible for the maintenance, repair, acquisition, parts inventory management, and safe operation of the diverse municipal fleet and equipment assets, including Fire & Emergency vehicles and apparatus. It partners with user departments to ensure the city fleet is maintained and operated safely and cost-effectively, supported by equipment specifications, operator training programs, and repair and maintenance operations.

- **Utility & Right-of-Way Division** is responsible for processing, coordination and approval of all types of road permits and Utility permits for any work within the City’s right-of-way, provides environmental monitoring for the City’s closed landfill – German Mills Natural Habitat, reviews engineering packages for Capital and Development project and maintains the street lighting system, Parks and Parking lot lights.



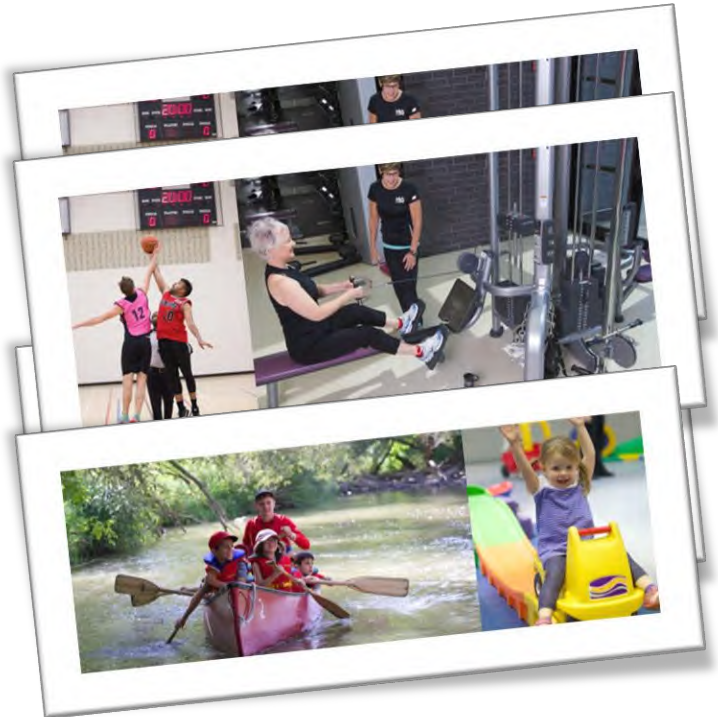
- **Parks, Horticulture and Forestry Division** is responsible for turf maintenance of parks and boulevards, urban forestry, and maintenance of park amenities such as play structures, sports field structures, irrigation systems, baseball diamonds, soccer fields, cricket and rugby pitches, and tennis courts. Other services include horticulture (flower and plant barrels, hanging baskets, park gardens and entrance features to the municipality), special events support, winter maintenance of sidewalk, parking lots, multi-use pathways, walkways of city-owned facilities, and monitoring of natural areas and valley lands.
- **Business Division** is responsible for providing departmental business support, and corporate-wide fleet services. Business support handles the coordination and management of Operations' administration and accounting, including budget management and lifecycle analyses.

4. Recreation Services

The Recreation Services Department advocates for health, wellness, as well as creating a sense of community, belonging, and enjoyment.

The department is committed to improving the quality of life for Markham residents through the provision of quality leisure programming in well-maintained and welcoming municipal recreation facilities. We deliver programs and services through the following avenues:

- **Community Centres** – Through its 7 major community centres and 17 satellite facilities, Recreation Services is the proud provider of sport and leisure amenities to our community. Our state-of-the-art fitness centres, ice rinks, gymnasiums, and pools provide spaces for residents of all ages to develop important life skills. All of which aims to nurture a healthier and engaged active community for now and into the future.
- **Leisure Programming** – Program offerings include, but are not limited to, leisure activities for all age groups, summer camps for children, swimming lessons, and drop-in opportunities. Programs are offered at 59 locations, including City-operated Community Centres, schools, and parks throughout Markham, that deliver programming to an estimated 50,000+ participants each year. Recreation Services also partnered with five local senior clubs, which deliver programming for 4,500 registered members. The department enhances its programming through creative partnerships with schools, parks, and other stakeholders.





- **Community Partnerships** – Recreation Services has established partnerships with over 100 minor sports organizations, community groups, and not-for-profit organizations. We work with our partners to provide indoor and outdoor facility rentals, thus enabling our community organizations to deliver sports programming that benefits our Markham residents.

The Recreation Services Department extends beyond the walls of city-owned and operated facilities. The Community Hub at the Aaniin Community Centre and Library was established to help make the programs of local and regional community and social services organizations more accessible to our residents. While the Hub continues to grow, it has partnered with over 25 organizations, such as the Markham Stouffville Hospital, Canadian Mental Health Association, Heartfulness Meditation, Senior Services Centre, YMCA Employment Services, and The Housing Help Centre.

- **Sports Development** – The Markham Pan Am Centre is a multi-purpose sports facility for training, competition, and hosting of local, provincial, national, and international sports competitions. The Markham Pan Am Centre has been identified as the 10th best sport facility hosting location in Canada. Approved by Markham Council in 2017, A Vision for Sport Development Strategy guides the development of our community sports network and aims to raise the profile of the city through sports tourism. Sports tourism is the fastest growing tourism sector and Markham has the capacity to host local, regional, provincial, national, and international events.
- **Volunteers** – Volunteers provide energy, new ideas, and talent and are a valuable resource in the delivery of our programs and events. It is a fundamental act of good citizenship, offering people of all ages a sense of community, confidence, and skills development.



**COMMUNITY SERVICES CONSOLIDATED
(EXCLUDING WATERWORKS)
2024 OPERATING BUDGET**

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./.(Decr.)	% Change	\$ Incr./.(Decr.)	% Change
Revenues								
GRANTS AND SUBSIDIES	2,383	2,514	1,693	2,193	500	29.5%	(321)	-12.8%
LICENCES & PERMITS	519	398	329	329	0	0.0%	(68)	-17.2%
USER FEES & SERVICE CHARGES	8,466	13,468	16,841	17,934	1,094	6.5%	4,466	33.2%
RENTALS	6,948	8,905	9,979	10,616	637	6.4%	1,711	19.2%
SALES	334	565	450	375	(75)	-16.6%	(189)	-33.5%
RECOVERIES & CONTRIBUTIONS	682	1,295	681	681	0	0.0%	(614)	-47.4%
OTHER REVENUE	294	307	462	325	(137)	-29.6%	18	5.7%
INTER-DEPARTMENTAL RECOVERIES	913	913	889	913	24	2.7%	0	0.0%
Total Revenues	\$20,539	\$28,365	\$31,324	\$33,367	\$2,043	6.5%	\$5,002	17.6%
Expenses								
SALARIES & BENEFITS	\$48,515	\$57,686	\$58,969	\$60,525	\$1,556	2.6%	\$2,839	4.9%
PRINTING & OFFICE SUPPLIES	122	145	173	172	(1)	-0.6%	26	18.2%
PURCHASES FOR RESALE	312	424	349	352	3	0.9%	(72)	-17.1%
OPERATING MATERIALS & SUPPLIES	1,397	1,834	1,964	2,040	75	3.8%	205	11.2%
VEHICLE SUPPLIES	2,090	2,310	2,199	2,064	(135)	-6.1%	(246)	-10.7%
BOTANICAL SUPPLIES	296	330	317	337	19	6.0%	6	1.9%
CONSTRUCTION MATERIALS	1,262	3,320	2,371	2,448	78	3.3%	(872)	-26.3%
UTILITIES	4,867	6,061	6,651	7,423	772	11.6%	1,362	22.5%
COMMUNICATIONS	218	294	301	317	16	5.4%	23	7.9%
TRAVEL EXPENSES	41	62	75	83	8	10.7%	20	32.8%
TRAINING	174	281	266	263	(3)	-1.0%	(18)	-6.3%
CONTRACTS SERVICES AGREEMENTS	13,767	14,050	15,082	16,050	968	6.4%	2,000	14.2%
MAINT. & REPAIR - TIME & MATERIAL	6,452	6,610	5,840	6,822	982	16.8%	212	3.2%
RENTAL/LEASE	519	549	706	660	(47)	-6.6%	111	20.2%
INSURANCE	12	12	12	12	0	0.0%	0	0.0%
PROFESSIONAL SERVICES	123	168	166	156	(10)	-6.0%	(12)	-7.0%
LICENCES, PERMITS, FEES	891	163	632	700	68	10.8%	538	330.4%
CREDIT CARD SERVICE CHARGES	281	454	356	361	5	1.4%	(93)	-20.4%
PROMOTION & ADVERTISING	93	92	127	129	2	1.3%	36	39.5%
CONTRACTED MUNICIPAL SERVICES	16,234	17,109	17,091	17,722	630	3.7%	612	3.6%
OTHER PURCHASED SERVICES	962	964	962	969	6	0.6%	5	0.5%
OFFICE FURNISHING & EQUIPMENT	6	5	6	7	1	16.7%	2	31.7%
PMTS. TO CITIZENS/LOCAL GROUPS	42	67	45	53	8	17.0%	(14)	-21.2%
MISCELLANEOUS EXPENSES	17	41	27	27	(1)	-2.0%	(14)	-33.8%
TRANSFER TO/(FROM) RESERVE	408	(2,608)	408	408	0	0.0%	3,015	-115.6%
Total Expenses	\$99,103	\$110,424	\$115,096	\$120,095	\$5,000	4.3%	\$9,672	8.8%
Net Expenditures/(Revenues)	\$78,564	\$82,059	\$83,771	\$86,728	\$2,957	3.5%	\$4,669	5.7%
TRANSFERS TO/(DRAW FROM) RESERVES	\$408	(\$2,608)	\$408	\$408	\$0	0.0%	\$3,015	-115.6%
Full Time Complement	339	344	353	356				



ENVIRONMENTAL SERVICES – INFRASTRUCTURE 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./Decr.)	% Change	\$ Incr./Decr.)	% Change
Revenues								
GRANTS AND SUBSIDIES	6	0	0	0	0	0.0%	0	0.0%
Total Revenues	\$6	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Expenses								
SALARIES & BENEFITS	\$976	\$857	\$1,094	\$1,170	\$77	7.0%	\$313	36.5%
PRINTING & OFFICE SUPPLIES	2	3	4	4	0	0.0%	1	28.6%
OPERATING MATERIALS & SUPPLIES	33	32	28	28	0	0.0%	(3)	-9.8%
COMMUNICATIONS	3	3	1	1	0	0.0%	(2)	-66.4%
TRAVEL EXPENSES	6	6	10	10	0	0.0%	3	50.1%
TRAINING	2	1	9	9	0	0.0%	7	531.3%
MAINT. & REPAIR - TIME & MATERIAL	0	0	3	3	0	0.0%	3	0.0%
RENTAL/LEASE	0	0	0	0	0	0.0%	(0)	-100.0%
PROFESSIONAL SERVICES	1	0	0	0	0	0.0%	0	0.0%
LICENCES, PERMITS, FEES	12	5	12	12	0	0.0%	7	155.3%
OTHER PURCHASED SERVICES	20	20	20	23	3	15.6%	2	11.8%
Total Expenses	\$1,054	\$928	\$1,180	\$1,260	\$80	6.8%	\$332	35.8%
Net Expenditures/(Revenues)	\$1,048	\$928	\$1,180	\$1,260	\$80	6.8%	\$332	35.8%
Full Time Complement	10	11	12	12				

Major changes in 2024 Budget from the 2023 Budget:

No significant changes.



ENVIRONMENTAL SERVICES – WASTE 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
GRANTS AND SUBSIDIES	2,060	2,173	1,422	1,922	500	35.2%	(251)	-11.6%
USER FEES & SERVICE CHARGES	43	41	37	37	0	0.0%	(4)	-9.2%
SALES	124	160	110	110	0	0.0%	(50)	-31.2%
RECOVERIES & CONTRIBUTIONS	58	148	62	62	0	0.0%	(87)	-58.4%
OTHER REVENUE	112	118	114	147	33	28.9%	29	24.8%
Total Revenues	\$2,396	\$2,641	\$1,746	\$2,279	\$533	30.5%	(\$362)	-13.7%
Expenses								
SALARIES & BENEFITS	\$501	\$497	\$539	\$549	\$10	1.9%	\$52	10.5%
PRINTING & OFFICE SUPPLIES	\$6	\$6	\$6	\$6	0	0.0%	(0)	-4.2%
PURCHASES FOR RESALE	\$254	\$273	\$252	\$257	5	2.0%	(16)	-5.8%
OPERATING MATERIALS & SUPPLIES	\$91	\$65	\$103	\$111	8	7.7%	46	70.9%
UTILITIES	\$5	\$4	\$2	\$2	0	10.0%	(1)	-33.3%
COMMUNICATIONS	\$5	\$7	\$4	\$4	0	0.0%	(2)	-31.8%
TRAVEL EXPENSES	\$1	\$2	\$9	\$4	(5)	-56.2%	2	71.5%
CONTRACTS SERVICES AGREEMENTS	\$176	\$270	\$120	\$122	2	1.8%	(148)	-54.7%
MAINT. & REPAIR - TIME & MATERIAL	\$10	\$15	\$22	\$25	2	10.1%	10	65.7%
RENTAL/LEASE	\$0	(\$0)	\$0	\$0	0	0.0%	0	-100.0%
PROFESSIONAL SERVICES	\$4	\$9	\$12	\$12	0	0.0%	3	36.8%
LICENCES, PERMITS, FEES	\$1	\$2	\$2	\$2	0	0.0%	0	22.1%
CREDIT CARD SERVICE CHARGES	\$5	\$5	\$4	\$4	0	0.0%	(1)	-23.2%
CONTRACTED MUNICIPAL SERVICES	\$14,305	\$14,742	\$15,041	\$15,657	616	4.1%	915	6.2%
OTHER PURCHASED SERVICES	\$30	\$30	\$30	\$33	3	10.3%	2	7.9%
Total Expenses	\$15,393	\$15,926	\$16,145	\$16,788	\$642	4.0%	\$862	5.4%
Net Expenditures/(Revenues)	\$12,998	\$13,285	\$14,400	\$14,509	\$109	0.8%	\$1,224	9.2%
Full Time Complement	4	4	4	4				

Major changes in 2024 Budget from the 2023 Budget:

Grants and Subsidies: Increase related to Provincial Grants.

Contracts & Service Agreements: increase due to higher waste collection contract.



ENVIRONMENTAL SERVICES – WATERWORKS 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.		
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change	
Sales & Purchase of Water Revenue									
FINES/BILLINGS	138,965	143,876	139,806	149,562	9,755	7.0%	5,686	4.0%	
CONTRACTED MUNICIPAL SERVICES	(106,593)	(108,005)	(107,986)	(115,078)	(7,092)	6.6%	(7,074)	6.5%	
Total Sales & Purchase of Water Revenue	\$32,371	\$35,871	\$31,820	\$34,483	\$2,663	13.5%	(\$1,388)	10.5%	
Other Revenues									
GRANTS AND SUBSIDIES	6	0	0	0	0	0.0%	0	0.0%	
USER FEES & SERVICE CHARGES	599	520	545	545	0	0.0%	25	4.8%	
SALES	321	593	578	578	0	0.0%	(15)	-2.5%	
RECOVERIES & CONTRIBUTIONS	252	376	300	300	0	0.0%	(76)	-20.2%	
OTHER REVENUE	30	(30)	14	14	0	0.0%	44	-146.0%	
Total Other Revenues	\$1,209	\$1,458	\$1,436	\$1,436	\$0	0.0%	(\$21)	-1.5%	
Other Expenses									
SALARIES & BENEFITS	\$7,501	\$7,949	\$8,524	\$8,831	\$307	3.6%	\$882	11.1%	
PRINTING & OFFICE SUPPLIES	12	16	34	34	0	0.0%	17	106.2%	
OPERATING MATERIALS & SUPPLIES	93	111	130	130	0	0.1%	19	17.0%	
CONSTRUCTION MATERIALS	245	248	327	333	7	2.0%	86	34.5%	
UTILITIES	32	43	36	39	3	8.9%	(4)	-8.9%	
COMMUNICATIONS	35	40	47	47	0	0.0%	7	17.2%	
TRAVEL EXPENSES	19	28	47	47	0	0.0%	19	68.1%	
TRAINING	68	70	79	79	0	0.0%	8	11.9%	
CONTRACTS SERVICES AGREEMENTS	3,109	3,488	3,396	3,387	(9)	-0.3%	(101)	-2.9%	
MAINT. & REPAIR - TIME & MATERIAL	440	424	484	485	0	0.1%	61	14.3%	
RENTAL/LEASE	3	2	4	4	0	0.0%	2	87.5%	
PROFESSIONAL SERVICES	140	73	141	141	0	0.0%	68	94.0%	
LICENCES, PERMITS, FEES	71	83	73	73	0	0.0%	(11)	-12.7%	
CREDIT CARD SERVICE CHARGES	3	4	1	1	0	0.0%	(2)	-64.8%	
OTHER PURCHASED SERVICES	2,859	3,100	3,108	3,004	(104)	-3.3%	(95)	-3.1%	
WRITE-OFFS	76	1	3	3	0	0.0%	2	126.6%	
Total Other Expenses	\$14,708	\$15,680	\$16,433	\$16,638	\$205	1.2%	\$957	6.1%	
Net Expenditures/(Revenues)	(\$18,872)	(\$21,648)	(\$16,824)	(\$19,282)	(\$2,458)	14.6%	\$2,366	-10.9%	
TRANSFERS TO/(DRAW FROM) RESERVES	\$18,872	\$21,648	\$16,824	\$19,282	\$2,458	14.6%	(\$2,366)	-10.9%	
Full Time Complement	65	65	69	71					

Major changes in 2024 Budget from the 2023 Budget:

No significant changes.



ENVIRONMENTAL SERVICES BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
<p>1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.</p>	<p>Ensure:</p> <ol style="list-style-type: none"> 1. Timely response to customer inquiries 2. Appointments are on-time 3. Customers are treated with fairness and respect 4. Minimize the number and duration of service interruptions 	<p>Conduct one formal customer satisfaction survey or Focus Group on departmental service(s) with the aim to measure and inform on the effectiveness of our services and processes, in addition regular convenience surveys (<i>BMFT Action 1.1.1</i>) Customer Satisfaction metrics being reviewed with Top Management as part of DWQMS Management Review twice per year</p> <p>Participate in the process to transit of Water Billing service providers, develop and implement a new Corporate Water Billing process – to be implemented in 2025</p> <p>Continue to plan and conduct proactive maintenance program to City’s infrastructure owned by the department in order to minimize service interruptions</p>
<p>1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.</p>	<p>Leverage technology, where necessary and feasible, to improve work flow, data capture, and decision-making</p>	<p>Participate and support the implementation of cross-departmental IT projects (EAM, POS) and continue to operationalize EAM within the department (<i>BMFT Action 1.2.1</i>)</p> <p>Support the advancement of Digital Markham / “Frictionless City” (<i>BMFT Actions 1.2.3 and 3.4.4</i>) and continue to implement textile bin sensors, as part of the Best of the Best 2 Diversion Strategy by Q4 (<i>BMFT Action 3.4.4</i>)</p> <p>Align existing Supervisory Control And Data Acquisition (SCADA) instrumentation to meet life cycle standards and implement SCADA audit recommendations, in coordination with ITS</p> <p>Continue to review technology opportunities for enhancing waste diversion in multi-residential buildings, as part of Best of Best 2 Diversion Strategy (<i>BMFT Action 3.4.4</i>)</p>
<p>1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.</p>	<p>Develop a supportive work environment that provides opportunities for employees to grow and contribute to the overall direction and directives of the Department</p>	<p>Continue to undertake succession management by providing opportunities for secondment, and document position tasks (<i>BMFT Action 1.3.2</i>)</p> <p>Continue to follow corporate policies and guidelines with the use the Hybrid Work Model and Flexible Work Hours tools to attract and retain talent</p>



Budget 2024: A Strong Markham

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2022	2024 Target +	Long-term Target	LT Target Year
# of Formal Customer Satisfaction Surveys Completed	1	1	1	1	1	1	1	Ongoing
Overall rating on specific services surveys (informal door hangers, phone call follow-ups)	98%	98%	98%	99%	99.81%	80%	80%	Ongoing
Recognition Rating ¹	51%	N/A	N/A	58	N/A	>=65%	>=65%	Ongoing
Staff Satisfaction Rating ¹	69%	N/A	N/A	60.5	N/A	>=70%	>=70%	Ongoing
Organizational Engagement Index from Staff Sat Survey ¹	60%	N/A	N/A	58.5	N/A	70%	70%	Ongoing
# of Hours of Training per employee – PS data	3.6	4.7	3.4	6.8	6.1	5.0	8.0	2024
Staff Absenteeism (average # of days per employee)	9.0	14.2	9.4	9.2	9	<=8.4	<=8.4	Ongoing
# of days lost due to injury	0	0	0	0	0	0	0	Ongoing
% of Three Stream Waste Collection provided on scheduled day	N/A	N/A	N/A	N/A	90%	100%	100%	2024

Note: ¹ - Data is generated every even year, except 2020 was completed in 2021



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Provide better knowledge to the community regarding services provided by Environmental Services, and to support community engagement initiatives	Continue to develop and deliver a series of education and promotional videos to showcase various departmental services, with a focus on tap water, single-use plastics, upcoming change in blue box program, and storm water management
		Participate in Neighbourhood Partnership Strategy, as required (BMFT Action 2.1.1)
		Advocate for Zero Waste events in the city and provide advice to the development of Special Events Strategy (BMFT Action 2.1.4)
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Apply the diversity lenses during recruitment as applicable	Continue to support the Diversity and Eliminating Anti-Black Racism Action Plans, including the use of diversity lenses in the recruitment of talent (BMFT Action 2.2.4)
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Participate in various benchmarking activities, and strive to be the best of the best	Continue to support Markham's World Council on City Data certification by providing annual departmental data
		Provide input for water, wastewater and storm water servicing strategies in targeted growth area of the City (BMFT Action 2.3.3)

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
# of promotional videos/materials developed and delivered to showcase and promote ES activities	N/A	N/A	N/A	N/A	4	6	10	2025



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support the Yonge North Subway Extension (YNSE) project	Continue to participate in the YNSE project, as required (<i>BMFT Action 3.1.1</i>)
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Manage Growth Impact on Service Delivery – provide input and review resources requirements to support future growth	<p>Monitor and participate in community intensification projects and initiatives from the Development Services Commission to ensure departmental service mandates are maintained and advanced (<i>BMFT Action 3.2</i>)</p> <p>Provide sound technical comments on development application proposals to advance environmental services mandate and considerations</p>
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Involve in emergency preparedness corporately, as well as ensuring Business Continuity	<p>Participate in Emergency Management Program Committee, ensure training of staff, and participate in mock emergency exercises at all levels</p> <p>Ensure departmental Business Continuity Plan (BCP) is up-to-date, executable, and staff are trained in its implementation</p>
	Provide quality drinking water and wastewater services to the residents and businesses in Markham that meet, if not exceed, legislative requirements	<p>Ensure water and wastewater systems operate efficiently and are maintained in compliance with DWQMS and any other applicable regulatory requirements</p> <p>Continue to develop and implement components of the wastewater management system and the city's Consolidated Linear Infrastructure (CLI) - Environmental Compliance Approval (ECA)</p> <p>Continue with the implementation and enforcement of the ICI Backflow Prevention program</p> <p>Continue to implement Inflow & Infiltration (I&I) Reduction strategies in order to meet York Region Target this year</p>
	Adopt Asset Management practices to manage City assets and protect City infrastructure to address impacts of extreme weather	<p>Continue to implement Flood Control Remediation program in West Thornhill by starting Phase 4B construction by Q1, 2023 with substantial completion by Q4, 2024 (<i>BMFT Action 3.3.2</i>)</p> <p>Complete Markham Village Flood Control Remediation Phase 1 Design by Q4, 2025 (<i>BMFT Action 3.3.2</i>)</p> <p>Complete Don Mills Channel SWM Pond and</p>



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.4 Protect and enhance natural environment and built form.	Provide opportunities to protect the built and natural environment	Culverts #1 & #2 Design by Q4, 2025
		Adhere to the city's Asset Management practices in managing water, wastewater, stormwater, structures, and streetlight network and support the strategies to mitigate the impacts of extreme weather (<i>BMFT Action 3.3.3</i>)
		Continue with the long-term plan to improve Swan Lake Water Quality
		Establish the city's standard for underground stormwater management tanks that will be used in development applications
		Update Zero Waste Policy as part of Best of Best 2 Diversion Strategy (<i>BMFT Action 3.4.4</i>)
		Monitor and prepare for the transition to the new Blue Box Regulations by 2025 and ensure other departments (Ops and Rec) are participating, as required (<i>BMFT Action 3.4.4</i>)

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
# of days Markham is under a partial or full Boil Water Advisory	0	0	0	0	0	0	0	Ongoing
MECP Inspection Rating	93.5%	100%	100%	100%	100%	100%	100%	Ongoing
# of water quality customer complaints per 1000 people served	0.24	0.22	0.19	0.17	0.048	0.20	0.20	2023
# of watermain break per 100km of watermain	2.95	2.20	1.10	0.46	0.91	<5.00	<5.00	Ongoing
% of drinking water samples tested that met the Ontario Drinking Water Standard	99.9%	100%	99.9%	99.8%	99.82%	100%	100%	Ongoing
Waste diversion rate (Curbside and Depots)	82%	80%	79%	79%	79.7%	82%	85%	2024
Compliance rate of drinking water quality	99.9%	99.9%	99.8%	99.9%	99.8%	99%	99%	Ongoing
Markham's Infrastructure Leakage Index (ILI)	1.2	1.2	1.25	1.27	1.2	1.2	1.2	Ongoing



Strategic Objective	Departmental Objective	
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Complete multi-year budget per City’s financial policies/practices	Complete approved capital projects in accordance to policy, specifically annual projects within the budget year, minor projects within 1 year of initiation, and major projects per project schedule
	Seek available Federal/Provincial funding sources to support City projects in order to loosen the financial burden to taxpayers	Active research and apply to any applicable external funding opportunities such as DMAF, to fund City projects (BMFT Action 4.1.1)
	Initiate water audit program within city facilities, for proper water usage and management	Perform water audit in city facilities with the goal to reduce water consumption and seek further opportunities to increase water revenue (BMFT Action 4.1.2)
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Efficiently manage life cycle reserve, condition assessment, capital budget requests and databases	Complete life cycle reserve study by Q2 and capital budget requests in accordance to budget calendar
	Develop Asset Management Plans for city- owned assets that considers accountability, risk of ownership, and fiscal stewardship	Continue to support the update of the Corporate Asset Management Plan as per legislative requirements (BMFT Action 4.2.3) Evaluate Automated Meter Reading (AMR) / Advanced Metering Infrastructure (AMI) and determine next steps by Q3, in conjunction with the Water Billing Transition initiative
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.		

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Residential water consumption (litres per capita per day)	186	182	206	198	202.54	184	150	2040
Gross non-revenue water (% of volume)	11.0%	10.1%	9.5%	10.9%	10.3%	<11.0%	<11.0%	Ongoing
Net Operating Cost to Provide Water & Wastewater Services per Population Served	\$36.96	\$38.77	\$36.93	\$35.09	\$38.88	<\$40.00	<\$40.00	Ongoing
Project Completion Rate – Environmental Services	87%	92%	95%	72%	100%	>=80%	>=80%	Ongoing



ENVIRONMENTAL SERVICES LONG-TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Ensure: 1. Timely response to customer inquiries 2. Appointments are on-time 3. Customers are treated with fairness and respect 4. Minimize the number and duration of service interruptions	Conduct one formal customer satisfaction survey or Focus Group on specific departmental services, to measure and inform on the effectiveness of our services and processes (<i>BMFT Action 1.1.1</i>)	2025+
		Complete process to develop and implement a new Water Billing process	2025
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Leverage technology, where necessary and feasible, to improve work flow, data capture, and decision-making	Continue to fine tune EAM, implement and support other corporate applications as applicable (<i>BMFT Action 1.2.1</i>)	2025+
		Continue to implement textile bin sensors as part of the Best of the Best 2 Diversion Strategy (<i>BMFT Action 1.2.3</i>)	2025
		Continue to seek new technologies in order to enhance departmental needs and improve operations	2025+
		Continue the standardize SCADA components to meet the developed Supervisory Control And Data Acquisition (SCADA) design standards and related SOPs	2025+
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Develop a supportive work environment that provides opportunities for employees to grow and contribute to the overall direction and directives of the Department	Continue succession planning for department (<i>BMFT Action 1.3.2</i>)	2025+



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support community engagement initiatives	Continue to provide water, waste and infrastructure education and public engagement through promotional videos, school outreach, and internet	2025+
		Advocate for Zero Waste events in the city and provide advice in the development of Special Events Strategy (BMFT Action 2.1.4)	2025
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.		Continue to support the Diversity and Eliminating Anti-Black Racism Action Plans (BMFT Action 2.2.4)	2025-2027
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.		Support Markham’s World Council on City Data certification by providing annual departmental data	2025+
		Continue to participate in external benchmarking initiatives	2025+



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support the Yonge North Subway Extension (YNSE) project	Continue to support the YNSE project, as required (<i>BMFT Action 3.1.1</i>)	2025-2026
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Manage Growth Impact on Service Delivery – provide input and review resources requirements to support future growth	Provide sound technical comments on development application proposals to advance environmental services mandate and considerations	2025+
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Involve in emergency preparedness corporately, as well as ensuring Business Continuity	Continue to conduct mock exercises to test department’s DOC (Department Operation Centres) and business continuity plan and participate in mock corporate emergency exercise as required	2025+
	Provide quality drinking water and wastewater services to the residents and businesses in Markham that meet, if not exceed, legislative requirements	Continue to ensure all legislative requirements are met to provide safe drinking water	2025+
		Continue to implement I&I Reduction to meet York Region Target	2025+
	Develop adaptation plans for our infrastructure to respond to climate change and other risks	Continue to implement Flood Control Program (<i>BMFT Action 3.3.2</i>)	2025+
3.4 Protect and enhance our natural environment and built form.	Provide opportunities for our residents to divert as much waste resources from landfill as possible	Continue with the implementation of “Best of Best 2” Waste Diversion Strategy (<i>BMFT Action 3.4.4</i>)	2025+



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Complete multi-year budget per City’s financial policies/practices	Complete approved capital projects accordingly to policy, specifically annual projects within the budget year, minor projects within 1 year of initiation, and major projects per project schedule	2025 -2027
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Efficiently manage life cycle reserve, condition assessment, capital budget requests and databases	Continue to complete annual review of life cycle reserves and make capital project requests	2025-2027
	Develop Asset Management Plans for city- owned assets that considers accountability, risk of ownership, and fiscal stewardship	Support the update of the Corporate Asset Management Plan as per legislative requirements (<i>BMFT Goal 4.2.3</i>)	2025-2027
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			



MARKHAM PUBLIC LIBRARY 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./Decr.	% Change	\$ Incr./Decr.	% Change
Revenues								
GRANTS AND SUBSIDIES	274	274	229	229	0	0.0%	(45)	-16.6%
USER FEES & SERVICE CHARGES	315	462	758	758	0	0.0%	297	64.2%
RENTALS	8	16	57	57	0	0.0%	41	261.4%
SALES	67	86	103	103	0	0.0%	17	19.2%
RECOVERIES & CONTRIBUTIONS	7	7	0	0	0	0.0%	(7)	-100.0%
Total Revenues	\$670	\$845	\$1,147	\$1,147	\$0	0.0%	\$302	35.8%
Expenses								
SALARIES & BENEFITS	\$11,442	\$13,313	\$13,477	\$13,740	\$262	1.9%	\$427	3.2%
PRINTING & OFFICE SUPPLIES	34	29	36	35	(1)	-2.8%	6	22.1%
PURCHASES FOR RESALE	2	2	0	0	0	0.0%	(2)	-100.0%
OPERATING MATERIALS & SUPPLIES	101	117	112	114	2	1.8%	(3)	-2.5%
UTILITIES	140	158	166	176	10	5.8%	17	10.9%
COMMUNICATIONS	132	150	157	164	7	4.4%	14	9.5%
TRAVEL EXPENSES	16	26	22	35	13	56.9%	9	34.4%
TRAINING	51	46	56	54	(3)	-4.8%	7	15.6%
CONTRACTS SERVICES AGREEMENTS	228	228	246	269	22	9.1%	41	17.9%
MAINT. & REPAIR - TIME & MATERIAL	238	191	212	213	1	0.3%	22	11.5%
RENTAL/LEASE	7	11	14	14	0	0.0%	3	26.6%
INSURANCE	12	12	12	12	0	0.0%	0	0.0%
PROFESSIONAL SERVICES	78	118	78	68	(10)	-12.9%	(51)	-42.8%
LICENCES, PERMITS, FEES	20	19	22	22	0	0.0%	2	12.8%
CREDIT CARD SERVICE CHARGES	4	13	7	11	5	76.8%	(1)	-8.8%
PROMOTION & ADVERTISING	34	23	31	33	2	5.1%	9	39.2%
OTHER PURCHASED SERVICES	913	913	913	913	0	0.0%	0	0.0%
OFFICE FURNISHING & EQUIPMENT	6	5	6	7	1	16.7%	2	31.7%
MISCELLANEOUS EXPENSES	3	1	5	4	(1)	-20.3%	3	176.1%
Total Expenses	\$13,462	\$15,376	\$15,573	\$15,883	\$310	2.0%	\$506	3.3%
Net Expenditures/(Revenues)	\$12,792	\$14,532	\$14,426	\$14,736	\$310	2.1%	\$204	1.4%
Full Time Complement	77	76	78	78				

Major changes in 2024 Budget from the 2023 Budget:

Salaries & Benefits: Projected salary and benefit rate increase



MARKHAM PUBLIC LIBRARY BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Implement effective mechanisms for ongoing stakeholder feedback and engagement.	Undertake our annual corporate survey to survey library users re community priorities for existing library branches.
	Leverage technology for direct two-way communication to effectively gather feedback on services and push information out to stakeholders.	Promote and expand reach of library user satisfaction survey (Counting Opinions). Leverage Your Voice Markham for community conversations about ILMP update, Langstaff community hubs (subject to outcome of negotiation), and Ward 3 community services (subject to budget approval).
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Improve development of community digital literacy through expanded access to technologies and skill development.	To increase community digital literacy levels, implement Year One of the MPL Digital Literacy Strategy: <ul style="list-style-type: none"> • Launch “Girls in STEM” partnership Program • Launch Digital Literacy initiative for Newcomer Older Adults (funded through Ontario Seniors Community Grant) • Develop VR-based initiative to support neurodiverse individuals
		Improve community access to convenient and efficient digital services and self-service options through an upgrade to public computers and public printing services.
		Improve security of Integrated Library System (ILS) through project coordinated with Markham ITS and vendors to deploy security enhancements.
		Support replacement of City’s current web platform.
		Evaluate Xplor for other library uses and services.
		Develop business case for a Mobile Maker Space.
		Implement Modernized Employee Wellness



Budget 2024: A Strong Markham

1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Program.	City's wellness strategy and resources for front-line service workers.
	Increase staff satisfaction and engagement in the department.	Improve the departmental Staff Engagement Strategy, based on staff feedback.
	Continue to invest in staff training.	Partner with 360 Kids to train staff in reaching out to and working effectively and safely with youth and at-risk populations, and managing problematic behaviour.

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-Term Target	LT Target Year
# of formal customer satisfaction surveys completed	0	0	0	1	1	1 per year	2025
Overall customer satisfaction from Counting Opinions online survey ¹	8.8	8.2	8.59	8.31	8.8	9.0	2025
% of material borrowing through self-service ²	84%	77%	58.0%	83.3%	85%	90%	2025
Email notifications sent ('000)	738	230	336	4791	800	1,000	2025
# of learning hours per staff FTE (includes part-time)	15.2	17.5	20.9	10.3	15	18	2025
Corporate Staff Satisfaction Survey: Training ³	N/A	N/A	74.1%	N/A	80%	82%	2025
Corporate Staff Satisfaction Survey: Individual Recognition & Reward ²	N/A	N/A	57%	N/A	60%	65%	2025
Staff Satisfaction Survey: Organizational Engagement ²	N/A	N/A	56.2%	N/A	66%	70%	2025

Notes:

- Customer satisfaction surveys are run continuously, with quarterly survey blitzes, by the department through Counting Opinions, an online survey tool that provides a continuous real-time stream of customer satisfaction data regarding all aspects of library services.
- From March 2019 to year-end 2022, operations-related data reflects Covid-related branch closures, restrictions on delivery of normal library services, and a gradual process of business recovery.
- Data is generated every even year, except 2020 was completed in 2021. 2021 data reflects impact of prolonged branch closures and staff layoffs. This impact was also experienced by other departments of the Commission of Community Services.
- In May 2022, we implemented new HTML notices and started sending email notifications for auto-renewals, these changes contributed to a high increase in email notifications sent to customers.



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action
<p>2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.</p>	<p>Support deployment of the Good Neighbour Guide.</p>	<p>Promote Good Neighbourhood Guide through library newsletters, blogs, website and in-branch displays.</p>
	<p>Support newcomers in participating in their new community and developing a sense of belonging and being valued as Markham residents.</p>	<p>Expand ESL programs to meet increasing ESL newcomer demand triggered by cutbacks at school boards and non-profit community partners. Recruit volunteers to support English Conversation Circles.</p>
	<p>Support civic square project as a means and space of enhancing City-wide community cohesion and social inclusion.</p>	<p>Continue to support planning for a major civic square with cultural amenities.</p>
	<p>Through facility planning projects (3.2), apply the lens of facilities as a means of enhancing cohesion and inclusion, and creating strong and connected neighbourhoods.</p>	<p>See also 3.2 Actions regarding:</p> <ul style="list-style-type: none"> • Update of the 2019 ILMP Section 10 regarding provision and financing of community facilities in Intensification Areas. • Advancing the Langstaff West (Condor) Community Space opportunity (subject to outcome of negotiations with owner). • Supporting the Langstaff East (Kylemore) community facilities study. • Seeking future co-location partnerships with school boards.
<p>2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.</p>	<p>Support arts and culture (including the literary arts and culture) through improvements to library materials and inclusive access thereto.</p>	<p>Advance community access to enriching reading, cultural and learning materials and programs through:</p> <ul style="list-style-type: none"> • Expansion of digital content for skill development, including a coding platform for children to learn computer programming skills. • Onboarding a new collections Automatic Release Plan (ARP) vendor to ensure vendor is positioned to achieve excellence in library material delivery, and ensure library collections meet community needs. • Improve support for customers with print disabilities through deployment of assistive software on all public computers.



Budget 2024: A Strong Markham

2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Advance diversity and inclusion for all.	Activate City Diversity and Inclusion and Anti-Black Racism Plans at community-facing level through launch of year one of the MPL Inclusion, Diversity, Equity and Accessibility (IDEA) Action Plan.
		Improve employee cross-cultural understanding through launch of Anti-Islamophobia training.
	Advance quality of life and experiences for all.	Support community health and wellness through enhancement of library health and wellness collections across all formats.
		Enhance services for dyslexic readers through improved access to relevant reading materials.
		Enhance literacy development services for adults struggling with functional literacy through improved relevant resources

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-Term Target	LT Target Year
# of volunteer Hours	15,106	2,932	N/A	3,400	5,000	8,000	2026
# of program attendance	148,692	45,150	49,661	37,475	80,000	150,000	2026
# Library materials borrowed (physical and digital) ('000s)	5,576	1,278	2,364	3,716	4,500	5,000	2025
# Library materials borrowed (physical and digital) per capita	15.98	6.65	6.67	10.48	15.00	16.00	2025

NOTES: From March 2019 to year-end 2021, operations-related data reflects Covid-related branch closures and restrictions on delivery of normal library services.



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Plan community service amenities and facilities for growth areas	Procure consultant and manage/support the update of the 2019 ILMP Section 10 regarding provision and financing of community facilities in Intensification Areas . (Project to be funded through the consolidation of two pre-approved budget submissions – Recreation’s 2022 capital project: Indoor Public Space Study – Areas of Intensification (\$152k), and the Library’s 2020 project for Markham Centre Library - Phase 1. (\$71.2k) <ul style="list-style-type: none"> • Coordinate with Urban Parks Strategy (3.4.6).
		<ul style="list-style-type: none"> • Advance the Langstaff West (Condor) Community Space opportunity (subject to outcome of negotiations with owner). • Support the Langstaff East (Kylemore) community facilities study. • Seek future co-location partnerships with school boards.
		Conduct community consultation in Ward 2 regarding community facilities at Victoria Square site (subject to approval of 2024 budget submission).
		Continue to participate in Growth Management projects.
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.		Continue to participate in emergency planning program and responses.
		Promote community resiliency and community safety through branches and information resources.



Budget 2024: A Strong Markham

3.4 Protect and enhance natural environment and built form.	Promote Environmental Literacy in the community	Amplify City sustainability strategy at community level through launch of year one of the MPL Sustainable Library Strategy.
	Support Destination Markham and the Economic Development Strategy by enhancing the trail experience and increasing usage.	Expand and promote the library trail hub project (resources and programs) as a source of information and education for residents and visitors to build awareness of trail experiences, and encourage increased Main Street foot traffic and length of visits.

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Sq.ft. of library space per capita	0.48	0.43	0.43	0.46	Council to specify	0.60	Council to specify
Resident visits to library branches (000s)	2,698	523	219.7	1,073	2,000	2,800	2026
Resident visits to library branches per capita	7.73	1.5	0.62	3.03	4.0	7.00	2026

NOTES:

From March 2019 to year-end 2022, operations-related data reflects Covid-related branch closures, restrictions on delivery of normal library services, and phased business recovery.



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Revenue strategy.	Implement departmental revenue strategy to enhance revenue levels.
	Funding strategy.	Work with public library sector to develop solutions for library funding in the context of municipal fiscal challenges.
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Create evaluation process for public and private sector partnerships and business opportunities.	Develop evaluation process for partnerships and business opportunities through the ILMP update project (for Intensification Areas).
	Advance detailed service planning for continuous improvement.	Improve services through analysis of survey data and feedback (as described at 1.1).
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Improve public access to library performance metrics, policies, etc.	Use newsletters, etc. to push out the library narrative (numbers, outcomes, policies).
		Support BMFT reporting, and corporate list of annual achievements

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
% completion of capital projects (Finance data)	100%	N/A	100%		100%	100%	Achieved
Library Operating Budget per Capita*	38.50	38.6	39.03	38.40	N/A	N/A	N/A



MARKHAM PUBLIC LIBRARY LONG-TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.			
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.		To keep pace with rapidly changing IT products and community needs, develop a 4-year Library Technology Roadmap, based on consultation with community and other stakeholders.	2025
		Implement Year Two of the MPL Digital Literacy Strategy	2025
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.			



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.			
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.		Continue to support civic square planning.	2025-2027
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.		Launch Year 2 of the MPL Inclusion, Diversity, Equity and Accessibility (IDEA) Action Plan, to activate City Diversity and Inclusion, and the ABR Plan.	2025



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.		Procure consultant and manage/support the completion of the full update of the 2019 ILMP (all recommendations), with focus on alignment with updated OP, updating of service area boundaries, update of service provision levels (current and projected). Subject to funding. <ul style="list-style-type: none"> Coordinate with Urban Parks Strategy (3.4.6). 	2025
		Continue to advance the Langstaff West (Condor) Community Space opportunity (subject to outcome of negotiations with owner). Advance the Langstaff East (Kylemore) for planning of community facilities. Seek co-location partnerships with school boards.	2025-2027
		Based on 2024 community consultation in Ward 2 regarding community facilities at Victoria Square site, advance planning for future facility construction.	2025
		Continue to participate in pursuing partnership opportunities for programming the Rouge National Urban Park.	2025
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.		Launch year two of the MPL Sustainable Library Strategy.	
3.4 Protect and enhance our natural environment and built form.			



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.			
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.			
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			



OPERATIONS

2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
LICENCES & PERMITS	519	398	329	329	0	0.0%	(68)	-17.2%
USER FEES & SERVICE CHARGES	711	214	483	433	(50)	-10.4%	219	102.4%
RENTALS	519	553	586	586	0	0.0%	33	6.0%
SALES	86	127	86	86	0	0.0%	(41)	-32.7%
RECOVERIES & CONTRIBUTIONS	486	1,039	531	531	0	0.0%	(508)	-48.9%
OTHER REVENUE	14	0	0	0	0	0.0%	0	0.0%
Total Revenues	\$2,336	\$2,331	\$2,015	\$1,965	(\$50)	-2.5%	(\$366)	-15.7%
Expenses								
SALARIES & BENEFITS	\$16,307	\$17,483	\$17,875	\$18,139	\$265	1.5%	\$656	3.8%
PRINTING & OFFICE SUPPLIES	26	27	23	23	0	0.0%	(4)	-14.3%
OPERATING MATERIALS & SUPPLIES	245	290	269	283	13	4.9%	(7)	-2.4%
VEHICLE SUPPLIES	2,058	2,263	2,148	2,010	(138)	-6.4%	(253)	-11.2%
BOTANICAL SUPPLIES	296	330	317	337	19	6.0%	6	1.9%
CONSTRUCTION MATERIALS	1,262	3,320	2,371	2,448	78	3.3%	(872)	-26.3%
UTILITIES	351	376	328	365	37	11.2%	(11)	-2.9%
COMMUNICATIONS	48	75	79	88	9	11.8%	14	18.2%
TRAVEL EXPENSES	10	13	15	15	0	0.0%	2	14.7%
TRAINING	32	40	51	51	0	0.0%	11	26.4%
CONTRACTS SERVICES AGREEMENTS	11,960	11,704	12,656	13,605	949	7.5%	1,901	16.2%
MAINT. & REPAIR - TIME & MATERIAL	4,431	4,357	3,759	4,602	843	22.4%	245	5.6%
RENTAL/LEASE	432	423	537	490	(47)	-8.7%	68	16.0%
PROFESSIONAL SERVICES	24	18	12	12	0	0.0%	(7)	-36.3%
LICENCES, PERMITS, FEES	818	89	537	605	68	12.7%	516	583.1%
CREDIT CARD SERVICE CHARGES	3	4	2	2	0	0.0%	(2)	-43.0%
PROMOTION & ADVERTISING	1	0	6	6	0	0.0%	5	1728.9%
CONTRACTED MUNICIPAL SERVICES	1,929	2,367	2,029	2,043	14	0.7%	(325)	-13.7%
MISCELLANEOUS EXPENSES	1	17	0	0	0	0.0%	(17)	-100.0%
TRANSFER TO/(FROM) RESERVE	38	38	38	38	0	0.0%	0	0.0%
Total Expenses	\$40,273	\$43,234	\$43,052	\$45,161	\$2,109	4.9%	\$1,927	4.5%
Net Expenditures/(Revenues)	\$37,937	\$40,903	\$41,037	\$43,196	\$2,159	5.3%	\$2,293	5.6%
TRANSFERS TO/(DRAW FROM) RESERVES	\$38	\$38	\$38	\$38	\$0	0.0%	\$0	0.0%
Full Time Complement	118	120	124	126				

Major changes in 2024 Budget from the 2023 Budget:

User Fees & Service Charges: Decrease relating to volume fluctuations in utility permit fees.

Contract Services Agreements: Increase related to growth in City infrastructure and contract escalations.

Maintenance & Repair – Time & Material: Increase in repairs and materials cost.

Licences, Permits, Fees: Increase in Tipping Fees in Roads.



OPERATIONS BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Align with the corporate Customer Experience Strategy to ensure exceptional service delivery, including effective mechanisms for ongoing feedback	Undertake resident/user-group customer satisfaction survey for the departmental service monitoring and improvement (<i>BMFT Action 1.1.1</i>): 1) Road Rehabilitation Survey 2) Sports field User Survey
		Broadcast Operations' key messages to stakeholders by using tools such as social media (<i>BMFT Action 1.1.2</i>)
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Support multi-year roll-out of corporate technology roadmap and maximize benefits for department	Work with ITS to develop new AVL requirements and contract
		Support implementation of cross departmental IT projects (CRM, EAM, POS, staff scheduling), undertake phase 2 of EAM implementation and start to operationalize EAM within the department (<i>BMFT Action 1.2.1</i>)
		Devise a cross-departmental approach within our Commission to support collaboration and to maximize the coordination and effectiveness of communication opportunities (<i>BMFT Action 1.1.2</i>) Support the advancement of Digital Markham / Frictionless City (<i>BMFT Action 1.2.3</i>)
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Increase staff satisfaction and engagement and program effectiveness within the department	Work with IT to digitize permit processing and mapping system by developing a new Road Occupancy Municipal Consent (ROMC) application to further improve permit processing to the benefit of internal and external stakeholders and visibility over permitted works for public information
		Further refine the succession plan through identifying and mentoring of emerging leaders and skilled individuals within the Department (<i>BMFT Action 1.3.2</i>)
		Support People Services (PS) in the completion of a full time and part time staff wage review
		Complete improvement projects arising from the 2021 Staff Satisfaction Survey results, share the result and implementation plan with staff Continue to enhance and implement knowledge transfer strategies (<i>BMFT Action 1.3.2</i>)



Budget 2024: A Strong Markham

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
# of formal customer surveys completed	1	0	1	2	2	2	2024
# of ACR work orders/requests (Parks, Roads)	14,763	13,412	12,935	16,158	<14,000	<12,000	2025
# of utility permits processed (Approved, Additional submission, Declined, Cancelled)	4,132	3,059	3,560	3370	3,650	3,750	2025
Average # of health & safety training hours per full-time employee	5.7	6.24	7	8.7	8	8	2024
# of work related injury incidents resulting in lost time (PS)	1	4	8	4	0	0	2024
Recognition Rating (from staff satisfaction survey)*	N/A	N/A	57.6%	N/A	62%	68%	2025
Staff Satisfaction rating (from staff survey)*	N/A	N/A	53.3%	N/A	65%	70%	2025
Completion rate for performance management	100%	86%	95%	96%	100%	100%	2024
Staff absenteeism (average # of days per full-time employee) (PS)	8.2	9.1	7.9	8.1	<10	<10	2024
Employee turn-over rate (PS)	5.8%	13.1%	12.3%	16.8%	12%	10%	2025

Note: * Data generated every even year, except 2020 was completed in 2021



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Ensure services are inclusive, accessible and engaging for the Markham population	Participate in the development and implementation of Neighbourhood Partnership Strategy and Program, including a Good Neighbours Brochure (<i>BMFT Action 2.1.1</i>)
		Support development of a major civic square (<i>BMFT Action 2.1.5</i>)
		Support development and implementation of AODA guidelines for parks play structures
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Promote the identity of our community through the celebration, beautification, and enhancement of our public spaces	Support Public Art Master Plan (<i>BMFT Action 2.2.1</i>)
		Continue to support the development and implementation of the Diversity Action Plan Update and related corporate initiatives (<i>BMFT Action 2.2.4</i>)
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Facilitate improved partnerships with other departments to assist with the promotion of the City	Continue partnership between Parks Operations and Parks Planning (Development Services) to optimize cost effectiveness and create engaging parks for our community, in alignment with targets identified in the Integrated Leisure Master Plan
		Participate in the assessment and improvement of current approval processes and enforcement tools within Building Standards, By-Law Enforcement, Development Engineering, and Operations as they relate to the overall infill strategy
		Support telecommunication companies by processing an extensive volume of permit applications that are part of their major capital and maintenance projects, including fiber installation across the City

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
# of parks maintained	260	263	269	275	280	See Note *	n/a
No.# of community volunteer initiatives supported (TFT, volunteer ice-rinks, etc.)	32	10	19	33	30	42	2026

Note: * The Long-term Target continues to be the maintenance of 100% of all parks assumed. As a growing municipality, the number of parks maintained will increase in the foreseeable future.



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
<p>3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.</p>	<p>Promote a safe and efficient transportation system that balances needs for all users</p>	<p>Participate in the design aspects of various transit, road, and streetscape projects (<i>BMFT Action 3.1.2</i>)</p>
		<p>Participate in the optimization of local and regional roads plan by the Engineering Department (<i>BMFT Action 3.1.4</i>)</p>
		<p>Participate in the development and implementation of the Active Transportation Master Plan recommendations (<i>BMFT Action 3.1.5</i>)</p>
		<p>Participate in Engineering’s road safety program (<i>BMFT 3.1.6</i>)</p>
		<p>Support the implementation of the sidewalk and MUP roll-out and relevant policies in the City’s parks and road right-of-way through review of design and providing input to surrounding operating and maintenance cost, location and type.</p>
		<p>Collaborate with Engineering and Environmental Services departments to coordinate capital/ operational work with utility companies via an annual Public Utility Coordination Committee meeting</p>
<p>Support the implementation of Metrolinx transportation expansion project in the City by reviewing design and facilitating timely permit processing</p>		
<p>3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.</p>	<p>Align departmental services and resources to effectively manage growth</p>	<p>Support the design/build of a possible future phase of the new East Operations Yard and improve the Miller yard to achieve service efficiencies and resource optimization</p>
		<p>Implement Year 5 of 8 of the City-wide Block Pruning initiative, as a result of the review of forestry services</p>
		<p>Participate in the design review of Geothermal collection and heating system by timely processing of relative permits</p>
		<p>Support the implementation of the ILMP recommendations (<i>BMFT Action 3.2.4</i>), particularly</p> <ul style="list-style-type: none"> • Support the development of a 5-year rolling new parks capital plan with Planning & Urban Design – Parks Construction • Support the implementation of pilot outdoor fitness as outlined in the ILMP Section 6.8.



Budget 2024: A Strong Markham

		<p>Support work on a city-wide parking strategy (<i>BMFT Action 3.2.5</i>)</p> <p>Monitor community intensification projects and initiatives from the Development Services Commission and participate in them to ensure service mandates are maintained and advanced (<i>BMFT Action 3.2</i>)</p> <p>Assess the modifications to the Engineering Design Guidelines in the planning of new communities (Future Urban Area - ELT, York Downs, Markham Centre, Buttonville, Langstaff) to ensure efficient and satisfactory service levels in order to minimize the total cost of ownership</p>
<p>3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.</p>	<p>Ensure the deployment of resources, programs, and services are reliable</p>	<p>Lead the development of the winter maintenance processes & implement enhancements for 2023/2024 season</p> <p>Support the strategies to address extreme weather impacts (<i>BMFT Action 3.3.3</i>)</p> <p>Ensure departmental Business Continuity Plan is executable and current and staff trained in its implementation</p> <p>Participate in all required Emergency Preparedness Plan (EPP) exercises and training, including a departmental EOC exercise</p> <p>Further roll-out Provincial Basic Emergency Management (BEM) training for staff at all levels</p>
<p>3.4 Protect and enhance natural environment and built form.</p>	<p>Protect natural and built infrastructure and enhance their resilience</p>	<p>Monitor existing and emerging invasive species to identify risk factors, projected impacts, and responses</p> <p>Participate in the development of a wildlife biodiversity strategy (<i>BMFT Action 3.4.1</i>)</p> <p>Lead initiatives to increase tree canopy to mitigate climate change through the new Block Pruning Program, Trees for Tomorrow Program and tree compensation planting (<i>BMFT Action 3.4.2</i>)</p> <p>Enhance partnership opportunities of the Trees for Tomorrow Program</p> <p>Support BMFT projects – Waste Diversion, Earth Month, Markham Centre Rouge River Trail, and Urban Parks Strategy (<i>BMFT Actions 3.4.4, 3.4.5, 3.4.6</i>)</p> <p>Lead the development of a comprehensive Urban Forestry Management Plan to provide the framework for a 10-year strategy for Markham's urban forest</p> <p>Participate in the planning and implementation of Rouge National Urban Park (<i>BMFT Action 3.4.7</i>)</p>



Budget 2024: A Strong Markham

	Complete review and update of the Tree Preservation By-law and education program
	Participate in the review and development of a Natural Asset Inventory with Planning and Urban Design

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
% of paved lane kms where condition is rated good or above (As of 2014, no longer calculated by MPMP. 2014 data based on actuals)	79%	81%	75.7%	80%	80%	80%	2024
% of winter responses that meet/exceed road maintenance standards (As of 2014, this is no longer provided by MPMP. 2014 based on actuals)	100%	100%	100%	100%	100%	100%	2024
% of fleet utilizing hybrid technology (light duty vehicles under 10,000 lb GVW)	16%	16%	16%	10%	15%	15%	2024
Licensed fleet availability (in service rate in %)	95%	95%	95%	95%	95%	95%	2024
% Operations Management and Administration Staff that have received BEM training	74%	63%	86%	72%	90%	100%	2024



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Maintain fiscally cost-effective service provisions which addresses the City's growth needs	Monitor and update fee schedule for permits and services to offset operating costs through benchmarking exercises
		Support the E3 Strategy
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Address impacts of growth on programs, services, and the bottom line	Continue to implement effective fleet life cycle strategies, including optimal replacement interval review
		Document City assets through EAM and meet legislative requirements on the Asset Management Plan strategy (<i>BMFT Action 4.2.3</i>)
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.		Update the Fleet Management and Maintenance Policy and the associated staff training material
		Update Curb Cut Policy to detail city requirements
		Update the Roads Winter & Summer Maintenance Policies and the associated staff training material

Departmental Performance Measures in Support of Goal	2019	2020	2021	2022	2024 Target	Long-term Target	LT Target Year
Total costs for paved roads per lane kilometre	\$3,042	\$3,258	\$3,798	\$3,464	\$4,156	See Note*	n/a
Operating costs of road winter maintenance per lane kilometre maintained	\$7,030	\$5,514	\$6,233	\$6,308	\$7,570	See Note*	n/a
Average annual operating cost per licensed unit in Fleet under 10,000 lb GVW	\$5,800	\$5,800	\$4,751	\$4,751	<\$6,000	<\$5,000	2024
Electricity consumption of public street lighting per km of lighted street (kwh/km/year)	10,595	10,626	10,556	10,586	10,586	See Note*	n/a
Project Completion Rate (*newly approved by Directors Forum in 2017)	74%	92%	85%	80%	90%	90%	2024

Note: * The Long-term Target is to have the costs increased by the rate of inflation only, as determined by Financial Services.



OPERATIONS LONG-TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.

Table with 4 columns: Strategic Objective, Departmental Objective, Departmental Action, and Year. It details three main strategic objectives (1.1, 1.2, 1.3) and their corresponding departmental actions and timelines.



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Ensure services are inclusive, accessible and engaging for the Markham population	Support development of a major civic square (BMFT Action 2.1.5)	2025-2027
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Promote the identity of our community through the celebration, beautification, and enhancement of our public spaces	Support Public Art Master Plan (BMFT Action 2.2.1)	2025-2027
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Facilitate improved partnerships with other departments to assist with the promotion of the City	Research and explore grants or other funding opportunities to enhance City-wide gateways, in alignment with the Gateway Master Plan	2025-2027
		Continue partnership between Parks Operations and Parks Planning (Development Services) to optimize cost effectiveness and create engaging parks for our community, in alignment with targets identified in the ILMP and budgets established by finance.	2025-2027
		Support telecommunication companies by processing an extensive volume of permit applications that are part of their major capital and maintenance projects, including fiber installation across the City	2025-2027



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Promote a safe and efficient transportation system that balances needs for all users	Participate in the design aspects of various transit, road and streetscape projects (<i>BMFT Action 3.1.2</i>)	2025-2027
		Participate in the optimization of local and regional roads plan by Engineering Department (<i>BMFT Action 3.1.4</i>)	2025-2027
		Participate in the implementation of the Active Transportation Master Plan recommendations (<i>BMFT Action 3.1.5</i>)	2025-2027
		Collaborate with Engineering and Environmental Services departments to coordinate capital/operational work with utility companies via an annual Public Utility Coordination Committee meeting	2025-2027
		Support the implementation of Metrolinx transportation expansion project in the City by reviewing design and facilitating timely permit processing	2025-2027
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Align departmental services and resources to effectively manage growth	Support the implementation of the ILMP recommendations (<i>BMFT Action 3.2.4</i>)	2025-2027
		Participate in the establishment of a city-wide parking strategy (<i>BMFT Action 3.2.5</i>)	2025-2027
		Continue to implement the City-wide Block Pruning initiative, as a result of the review of forestry services	2025-2027
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Ensure the deployment of resources, programs, and services are reliable	Continue to implement strategies to address extreme weather impacts (<i>BMFT Action 3.3.3</i>)	2025-2027
		Develop and undertake a tabletop emergency preparedness exercise within the department, in conjunction with the Emergency Preparedness Coordinator (<i>BMFT Action 3.3.3</i>)	2025-2027



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.

Table with 4 columns: Strategic Objective, Departmental Objective, Departmental Action, and Year. It lists actions for protecting and enhancing the natural environment and built form, such as participating in planning for Rouge National Urban Park and developing an Urban Forestry Management Plan.



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Maintain fiscally cost-effective service provisions which addresses the City's growth needs	Consider alternate sources of revenue (BMFT Action 4.1.2)	2025-2027
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Address impacts of growth on programs, services, and the bottom line	Document City assets through EAM and meet legislative requirements on Asset Management Plan strategy (BMFT Action 4.2.3)	2025-2027
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.		Support the establishment of public reporting aligned to BMFT, including key metrics (BMFT Action 4.3.1)	2025-2027



RECREATION SERVICES 2024 OPERATING BUDGET

Description (in \$000's)	2022 Actuals	2023 Actuals	2023 Budget	2024 Budget	2024 Bud. vs. 2023 Bud.		2024 Bud. vs. 2023 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
GRANTS AND SUBSIDIES	43	66	42	42	0	0.0%	(24)	-36.8%
USER FEES & SERVICE CHARGES	7,397	12,751	15,562	16,706	1,144	7.3%	3,954	31.0%
RENTALS	6,421	8,336	9,335	9,972	637	6.8%	1,636	19.6%
SALES	57	191	152	77	(75)	-49.3%	(114)	-59.8%
RECOVERIES & CONTRIBUTIONS	131	101	88	88	0	0.0%	(12)	-12.1%
OTHER REVENUE	169	189	347	178	(170)	-48.9%	(12)	-6.1%
INTER-DEPARTMENTAL RECOVERIES	913	913	889	913	24	2.7%	0	0.0%
Total Revenues	\$15,131	\$22,548	\$26,416	\$27,976	\$1,560	5.9%	\$5,428	24.1%
Expenses								
SALARIES & BENEFITS	\$18,872	\$25,239	\$25,379	\$26,303	\$923	3.6%	\$1,064	4.2%
PRINTING & OFFICE SUPPLIES	53	81	101	101	0	0.0%	21	25.6%
PURCHASES FOR RESALE	56	149	96	94	(2)	-2.1%	(55)	-36.7%
OPERATING MATERIALS & SUPPLIES	927	1,331	1,450	1,502	52	3.6%	171	12.9%
VEHICLE SUPPLIES	32	47	51	54	3	5.6%	7	14.2%
UTILITIES	4,371	5,523	6,155	6,880	725	11.8%	1,357	24.6%
COMMUNICATIONS	31	59	58	58	(0)	-0.2%	(1)	-1.6%
TRAVEL EXPENSES	6	10	5	5	0	1.9%	(4)	-45.3%
TRAINING	86	179	139	139	0	0.0%	(40)	-22.2%
CONTRACTS SERVICES AGREEMENTS	1,512	1,945	2,169	2,196	27	1.2%	251	12.9%
MAINT. & REPAIR - TIME & MATERIAL	1,773	2,048	1,843	1,979	136	7.4%	(69)	-3.4%
RENTAL/LEASE	80	115	156	156	0	0.0%	40	34.8%
PROFESSIONAL SERVICES	15	21	47	47	0	0.0%	26	125.5%
LICENCES, PERMITS, FEES	37	42	59	59	0	0.0%	17	40.3%
CREDIT CARD SERVICE CHARGES	269	433	344	344	0	0.0%	(89)	-20.5%
PROMOTION & ADVERTISING	58	68	90	90	0	0.0%	22	31.9%
CONTRACTED MUNICIPAL SERVICES	0	0	22	22	0	0.0%	22	0.0%
PMTS. TO CITIZENS/LOCAL GROUPS	42	67	45	53	8	17.0%	(14)	-21.2%
MISCELLANEOUS EXPENSES	13	22	23	23	0	2.0%	1	3.9%
TRANSFER TO/(FROM) RESERVE	369	(2,646)	369	369	0	0.0%	3,015	-114.0%
Total Expenses	\$28,603	\$34,732	\$38,602	\$40,475	\$1,873	4.9%	\$5,743	16.5%
Net Expenditures/(Revenues)	\$13,473	\$12,184	\$12,186	\$12,499	\$313	2.6%	\$314	2.6%
TRANSFERS TO/(DRAW FROM) RESERVES	\$369	(\$2,646)	\$369	\$369	\$0	0.0%	\$3,015	-114.0%
Full Time Complement	129	131	133	133				

Major changes in 2024 Budget from the 2023 Budget:

User Fees & Service Charges: Increased to offset increase to CUPE/COLA and minimum wage.

Rentals: Increased to offset increase to CUPE/COLA and minimum wage.

Sales and Other Revenue: Adjusted due to consolidation of certain line items.

Utilities: Increased due to natural gas cost escalation.



RECREATION SERVICES BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stake holder value and need to inform municipal leadership and continuously improve our services.	Align with the corporate customer experience strategy	Complete a Customer Satisfaction Survey Q1 – Facility Rentals, Q4 Programs (BMFT Action 1.1.1)
		Support corporate customer experience strategy
		Review and Implement Standardized Customer Service program as a result of ReFocus strategy
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Ensure continued registration process to protect/enhance revenues Use technology to support the enhance business practices	Continue to Support implementation of new registration and online booking system – Xplor Recreation (BMFT Action 1.2.1)
		Maintain portal contact as per Portal Steering Committee Recommendations
		Update Portal to incorporate Xplor Recreation and Facility booking module.
		Participate in the implementation of EAM (BMFT Action 1.2.1)
		Through use of Environic data introduce new program opportunities.
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Increase staff Satisfaction and engagement in the department	Support PS in part time staff wage review (Aquatics, ISA, Fitness, etc.)
		Work with PS to identify succession planning opportunities to be implemented to support new/aging workforce
		Support staff training and professional development, as part of succession planning and knowledge transfer strategies - Recreation Academy
		Work with PS on Peer-to-Peer Critical Incident Teams



Budget 2024: A Strong Markham

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2023 Target	Long-term Target	LT Target Year
Overall satisfaction by program, facility and sport group users	73%	N/A	N/A	N/A	85%	85%	2025
# of annual visits at recreation facilities (in millions)	9.2	9.1	1.1	0.9	9.4	9.4	2025
# of annual direct program registrations	94,873	90,640	39,951	24,579	94,000	94,000	2025
# of annual drop-in programs	834,998	700,277	37,983	37,675	850,000	850,000	2025
Completion of project within established framework	92%	95%	85%	75%	90%	90%	2025
Organizational Engagement Index (Staff Survey) ¹	66%	N/A	N/A		69%	70%	2025
# of loss days due to injury (PS)	3	46	0	1	0	0	2025
# of corporate learning hours per regular full-time employees (PS)	3.6	3.4	3.4	4.4	3.8	4	2025

Note: ¹ - Data is generated every even year



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action	
<p>2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.</p>	<p>Deliver services that will promote active living and wellness to Markham residents</p>	<p>Continue implementation of Older Adult Strategy Plan (“Senior Memberships*)</p> <p>Lead the development and implementation of Neighbourhood Partnership Strategy and Program, (BMFT Action 2.1.1)</p> <p>Support York Region Community Service and Housing York Inc. in the development of the new Seniors Hub at Unionville and Unionville Homes Society</p> <p>Support development of a major civic square (BMFT 2.1.5)</p> <p>Review of Environics Analytics segmentation data and PRIZM profiles that support Recreation programming in community neighbourhoods</p>	
	<p>Deliver leisure services that are inclusive, accessible, and safe and to provide enjoyable and sustainable leisure, learning, sport and cultural opportunities essential to vibrant places</p>	<p>Develop a scalable Community Hub Model based on the successes of the Aaniin Community Hub and create a new framework for expanding the model city-wide (BMFT Action 2.1.2)</p> <p>Relaunch the Aquatic recruitment Strategy</p> <p>Develop and implement a Recreation recruitment and retention strategy for full and part time staff for hard to fill position.</p> <p>Continue to support conversion of recreation facilities to improve accessibility</p> <p>Identify and work with potential para sport organizations to host events at the Markham Pan Am Centre (BMFT Action 2.1.3)</p> <p>Develop an Inclusion Community Service Strategy aimed at supporting families and participants with special needs, including the identification of key resources needed to meet community requirements</p>	
	<p>2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.</p>	<p>Ensure fair and equitable access to programs and facilities that continue to support the growth of sport in our community</p>	<p>Lead the corporate volunteer program (BMFT Action 2.2.3)</p>
			<p>Support the Diversity & Inclusion Action Plan and Anti-black Racism strategy (BMFT Action 2.2.4)</p>
			<p>Investigate opportunities to continue to support public art installations in our facilities (BMFT Action 2.2.5)</p>
			<p>Working with Destination Markham, host the Little Native Hockey League (Little NHL) and provide recommendation for future opportunities.</p>



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2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.		Initiate the process of review and update of the Ice/Soccer/Cricket Allocation Policies
		Provide support to Mayor's Black Youth Liaison Committee (new in 2023)
	Contribute to the Economic vitality of Markham through recreation and sport	Investigate partnerships to enhance sport opportunities in our community
		Work with local businesses to promote and attract sport events
		Work with York University to develop program opportunities for their students at the Pan Am Centre.
		Support Markham's World Council of City Data initiative by providing annual data on Recreation assets
	Partnership with Destination Markham	Partner with Destination Markham to enhance the sport hosting package that includes inventory of our sport assets

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2023 Target	Long-term Target	LT Target Year
Annual volunteers involved in Recreation Programs	447	590	0	0	600	700	2025
Total participant hours for recreation programs per capita	4.59	3.93	N/A	5.72	3.90	4.00	2025
Unique resident participation in registered programs per capita (includes Culture programs previously to 2017)	91,663	94,640	N/A	20,205	75,712	95,000	2025
Retention rate of Fitness Centre members	57%	55%	N/A		60%	60%	2025
# of annual provincial level and above events hosted	48	22	0	5	50	50	2025



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		Support the Markham Cycling and Pedestrian Advisory Committee; Cycling HUB at Milliken Mills Community Centre and Centennial Community Centre (BMFT Action 3.1.5)
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Implement Integrated Leisure Master Plan	Support implementation of the ILMP recommendations (BMFT Action 3.2.4), including: <ul style="list-style-type: none"> Langstaff Secondary Plan Development of a Sport Park Markham Centre Secondary Plan Robinson Glen Secondary Plan Development of new Centre in Ward 2
	Participate in all Growth Management projects	Lead the project on development of the operational and financial model that will determine most effective way(s) to provide community services in intensified areas Look for partnerships and co-location opportunities for the provision of recreation services in new communities
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Ensure the deployment of resources, programs, and services are reliable	Update and keep current departmental business continuity plan.
3.4 Protect and enhance natural environment and built form.	Ensure that facilities operate using sustainable practices	Support BMFT projects – Net Zero Plan (BMFT Action 3.4.3), Waste Diversion (BMFT Action 3.4.4), Urban Parks Strategy (BMFT Action 3.4.6), and Rouge National Urban Park partnerships (BMFT Action 3.4.7)
		Support the implementation Net Zero Energy Efficiency (NZEE) program at Mount Joy CC, Centennial CC, Clatworthy Arena and Thornhill CC

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2023 Target	Long-term Target	LT Target Year
Kilowatt usage per square foot facility*	N/A	21.8M	N/A	6.8M	TBD	TBD	TBD

Note: * New measure and targets are being developed



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Provide accessible and affordable recreation and leisure opportunities that are fiscally responsible	Support of E3 through identification of alternative revenue opportunities
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Maintain the quality and investment made to our facilities and equipment in a fiscally prudent manner	Support the development and the implementation of the Corporate Enterprise Asset Management (EAM) tool.
		Ensure that Recreation services meets completion rate targets for all capital projects
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Comply with all financial and corporate policies	Continue to support Peer Review program to ensure ongoing facility standards are maintained
		Complete and implement training on corporate policies for staff
		Support Audits as required

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2023 Target	Long-term Target	LT Target Year
Revenue as % of total gross Recreation operating expenditures	64%	64%	32%	32%	50%	70%	2025
Completion rate on approved capital projects	87%	95%	85%	75%	90%	90%	2025



RECREATION SERVICES LONG-TERM BUSINESS PLAN

GOAL 1 - Exceptional Services by Exceptional People

Goal Statement: *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Align with the corporate customer experience strategy	Complete a Customer Satisfaction Survey – TBD (<i>BMFT Action 1.1.1</i>)	2025 -2026
		Support corporate customer experience strategy	2025-2026
		Continue to implement standardized Customer Service Strategy as a result of the ReFocus strategy	2025-2026
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Ensure continued registration process to protect/enhance revenues	Continue to refine and implement new XPlor facility booking and registration system	2025-2026
	Use technology to support the enhance business practices	Maintain portal content as per Portal steering committee recommendations Continue to participate in EAM and ensure successful rollout for Phase 3 (facilities)	2025-2026 2025-2026
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Increase staff Satisfaction and engagement in the department	Continue to support training and professional development – Succession planning and knowledge transfer strategy – Recreation Academy	2025 -2026



GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

Goal Statement: 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action	Year	
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Deliver services that will promote active living and wellness to Markham residents	Continue implementation of Older Adult Strategy	2025- 2026	
		Lead the development of community hubs in other facilities in Markham that support the community needs (<i>BMFT Action 2.1.1</i>)	2025- 2026	
		Support Region Community Service and Housing York Inc, in the implementation of the new Seniors Hub at Unionville and Unionville Homes society	2025-2026	
	Deliver leisure services that are inclusive, accessible, and safe and to provide enjoyable and sustainable leisure, learning, sport and cultural opportunities essential to vibrant places		Support Development of a major civic square (BMFT2.1.5)	2025-2026
			Look for opportunities to implement the community hub model in other communities	2025-2026
			Identify and work with potential para sport organizations to host events	2025- 2026
			Continue to support Inclusion Strategy to support families and participants with special needs	2025-2025
			Continue to support and enhance the corporate volunteer program and opportunities (<i>BMFT Action 2.2.3</i>)	2025- 2026
			Continue to support conversion of recreation facilities to improve accessibility	2025-2026
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure fair and equitable access to programs and facilities that continue to support the growth of sport in our community	Support update of the Diversity & Inclusion Action Plan (<i>BMFT Action 2.2.4</i>)	2025- 2026	
		Continue to investigate opportunities to continue to support art installations in our facilities (<i>BMFT Action 2.2.5</i>)	2025- 2026	
		Investigate partnerships to enhance sport opportunities in our community	2025- 2026	
		Work with local businesses to promote and attract sport events	2025-2026	
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Contribute to the Economic vitality of Markham through recreation and sport	Work with Destination Markham to enhance the sport hosting package that includes inventory of our sport assets (<i>BMFT Action 2.3.4</i>)	2025- 2026	
	Partnership with Destination Markham.	Partner with Destination Markham to enhance the sport hosting package that includes inventory of our sport assets	2025-2027	



GOAL 3 - Safe, Sustainable and Complete Community

Goal Statement: *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Implement Integrated Leisure Master Plan	Support implementation of the ILMP recommendations (BMFT Action 3.2.4), including: <ul style="list-style-type: none"> Langstaff Secondary Plan Development of a Sport Park Markham Centre Secondary Plan Robinson Glen Secondary Plan Develop of new Centre in Ward 2 	2025-2026
	Participate in all Growth Management projects	Lead the project on development of the operational and financial model that will determine most effective way(s) to provide community services in intensified areas	2025
		Look for partnerships and co-location opportunities for the provision of recreation services in new communities	2025-2026
3.2 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Ensure the deployment of resources, programs, and services are reliable	Update and keep current departmental business continuity plan.	2025-2026
3.3 Protect and enhance natural environment and built form.	Ensure that facilities operate using sustainable practices	Support BMFT projects – Net Zero Plan (BMFT Action 3.4.3), Waste Diversion (BMFT Action 3.4.4), Urban Parks Strategy (BMFT Action 3.4.6), and Rouge National Urban Park partnerships (BMFT Action 3.4.7)	2025-2026
		Support the implementation Net Zero Energy Efficiency (NZEE) program at Mount Joy CC, Centennial CC, Clatworthy Arena and Thornhill CC	2025



GOAL 4 - Stewardship of Money and Resources

Goal Statement: *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Provide accessible and affordable recreation and leisure opportunities that are fiscally responsible	Continue to seek partnership opportunities to support the delivery of recreation programs (<i>BMFT Action 4.1.2</i>)	2025-2026
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Provide accessible and affordable recreation and leisure opportunities that are fiscally responsible Provide accessible and affordable recreation and leisure opportunities that are fiscally responsible	Continue to seek partnership opportunities to support the delivery of recreation programs (<i>BMFT Action 4.1.2</i>)	2025-2026
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Comply with all financial and corporate policies	Implement financial and corporate policies training plans for staff	2025-2026
		Support Audits as required	2025-2026



ACRONYMS

BAU	Business As Usual
BIA	A Business Improvement Area (BIA) is an association of business people within a specified district who join together with official approval of the City in a self-help program aimed at stimulating business.
BMFT	Building Markham's Future Together
BP	Business Plan
CAO	Chief Administrative Officer
COLA	Cost of Living Adjustment
CPI	Consumer Price Index – A statistical description of price levels provided by Statistics Canada. The index is used as a measure of the increase in the cost of living (i.e. economic inflation)
CUPE	Canadian Union of Public Employees – An association formed for protecting the rights of its members, usually employees in the public sector.
DBRS	Dominion Bond Rating Service
DCA	Development Charges Act – Provides guidelines on funding of identified growth related projects in the City from developers.
DF	Director's Forum
ELT	Executive Leadership Team
GAAP	Generally Accepted Accounting Principles – Uniform minimum standards for financial accounting a recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
CCBF (CANADA COMMUNITY-BUILDING FUND)	Formerly referred to as the Gas Tax Rebate. This is the funding provided by the Government of Canada as part of the New Deal for Cities and Communities. This Federal initiative is based on a long-term vision of sustainability for Canadian cities and communities, including four interdependent dimensions: economic, environmental, social and cultural.



The program is intended to achieve results leading to cleaner air, cleaner water and reduced greenhouse gas emissions.

GFOA	Government Finance Officers Association of the United States and Canada
GTHA	Greater Toronto and Hamilton Area
HST	Harmonized Sales Tax (13%)
ILMP	Integrated Leisure Master Plan
ITS	Information Technology Services
KPI	Key Performance Indicators (Performance Measures)
LEED	Leadership in Energy and Environmental Design
MAT	Municipal Accommodation Tax
MEC	Markham Enterprises Corporation is a wholly owned subsidiary of the Corporation of the City of Markham. Markham Enterprises Corporation has a wholly owned subsidiary, Markham District Energy Incorporated, and a 15% shareholding in Alectra Inc. effective January 1, 2019. The principal activity of the Corporation and its subsidiaries is to distribute electricity in the areas of Alliston, Aurora, Barrie, Beeton, Bradford, Mississauga, Brampton, Hamilton, St.Catharines, West Gwillimbury, Markham, Penetanguishene, Richmond Hill, Thornton, Tottenham, Guelph and Vaughan in the Province of Ontario, under the licenses issued by the Ontario Energy Board (“OEB”). Other activities of the Corporation and its subsidiaries include street lighting services, water and sewage billing services, power generation, and to provide hot and chilled water to commercial and residential customers.
MECO	Markham Energy Conservation Office was established in 2005, with funding support from the City of Markham and Alectra Inc. (formerly PowerStream) and is responsible for leading, developing and implementing energy conservation programs
MESF	Markham Environmental Sustainability Fund



MPFFA	Markham Professional Firefighter’s Association – An association of Firefighter’s formed for protecting the rights of its members in their workplace environment.
MTO	The Ontario Ministry of Transport
OMERS	Ontario Municipal Employees Retirement System. OMERS is a defined benefit plan that provides pension benefits for the City’s full-time employees. Employees and employers normally make equal contributions to the plan.
PSAB	Public Sector Accounting Board. The body of the Canadian Institute of Chartered Accountants (CICA) that issues recommendations and guidance with respect to matters of accounting in the public sector. Its aim is to improve the financial and performance information reported by governments and other public sector entities for the benefit of decision makers and other users of the information. The City of Markham adheres to PSAB’s Public Sector Standards for Municipal Financial Reporting.
RPRA	The Resource Productivity and Recovery Authority was created in November 2016 by the Government of Ontario to support the transition to a circular economy and a waste-free Ontario. We receive our authority from the Resource Recovery and Circular Economy Act, 2016 (RRCEA) and the Waste Diversion Transition Act, 2016 (WDTA). Under the WDTA, we oversee three waste diversion programs- Blue Box, Municipal Hazardous or Special Waste (MHSW), and Waste Electrical and Electronic Equipment (WEEE) – and their eventual wind up. Under the RRCEA, we enforce individual producer responsibility (IPR) requirements for managing waste associated with products and packaging.
SWM	Storm Water Management
TRCA	Toronto and Region Conservation Authority is an organization that prepares and delivers programs for the management of the renewable natural resources within its watersheds.
WCCD	World Council on City Data
YRDSB	York Region District School Board



GLOSSARY OF TERMS

Accrual Basis	A method of accounting that recognizes revenue as they are earned and expenditure when they are incurred rather than waiting until cash is exchanged.
Accumulated Depreciation	The total amount recorded, during a specified period of time, to reduce the value of a long-term tangible asset.
Administrative Expenses	Expenses incurred for the day-to-day operations e.g. Salaries, building rental, office expenses etc.,
Amortized	To gradually write off the initial cost of (an asset) over a period
Appropriation	A sum of money or total of assets devoted to a special purpose.
Assessment	The Municipal Property Assessment Corporation (MPAC) is responsible for placing an assessment value on all properties in Ontario. In 1998, the Province of Ontario reformed the property assessment and taxation system in Ontario with the implementation of Current Value Assessment (CVA). The CVA of a property represents its estimated market value, or the amount the property would sell for in an arms length, open market sale between a willing buyer and willing seller.
Audit	An objective examination and evaluation of the financial statements of an organization to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent.
Bill 148	Legislation includes increases to the minimum wage, emergency leave, vacation pay, statutory holiday pay, equal pay for equal work and stand-by pay that impacts part-time, casual, temporary and seasonal employees.
Bill 175	Legislation requiring mandatory adherence by municipalities to assess and report on the full costs of providing water and sewage services, and then to prepare and implement plans for recovering those costs.
Bill 195	Legislation to safeguard health and prevention of drinking water health hazards through the control and regulation of drinking water systems and drinking water testing.
Balanced Budget	When total revenues equal total expenses in a fiscal year.
Budget	A financial plan for a given fiscal year showing revenues and expenditures for different funds of the City.



Capital Budget	The budget that provides for the funding of the City's expenditures on capital assets, i.e. assets which provide benefits to the City over several years.
Capital Assets	Represents non-financial assets having a useful life greater than 1 year. Examples: Land, Building, Machinery, etc.
Capital Receipts	Receipt of funds specifically for the creation of a Trust account.
Capital Expenditure	Money spent for replacement, purchase, construction or betterment of tangible capital assets.
Capital Projects	Projects whose value is more than \$5,000 with benefits of expenditure lasting several years.
Chargebacks	Represents allocating a portion of costs incurred by a department on behalf of the benefitting department.
Depreciation	An accounting and finance term for the method of attributing the cost of an asset across the useful life of the asset in order to match expenses with revenues.
Development Charges	A fee charged to new development to finance the cost of new growth-related capital facilities and infrastructure required to satisfy increased servicing needs.
Donations in Kind	Represents the value of a commercial service received from external customers without any payment for the same.
Fixed Assets	A long-term tangible asset used in the delivery of Municipal services that is not expected to be consumed or converted into cash any sooner than at least one year's time.
Fund	A sum of money set aside and earmarked for a specified purpose.
Grants in Lieu	Grants in lieu of taxes (also known as payments-in-lieu of taxes) are payments received in lieu of taxation on properties owned by government and government agencies.
Infrastructure	The system of public works in the City, consisting of immovable physical assets, that delivers an essential public service (e.g. road network, water and sewer systems, and lighting).
Levy	The amount of property tax, in dollars, which is paid by the City's taxpayers. To determine the tax levy for a particular property, the property's assessment value is multiplied by the appropriate rate for the property's tax class.



Line Item	General Ledger account code
Municipal Act	<p>Sections referenced:</p> <p>Section 326 of the Municipal Act, 2001 allows a municipality to enact a by-law to impose a special service charge to raise the cost of providing a water system. Such bylaw has to identify the service, determine the costs and designate the area where the charge would apply.</p> <p>Section 391 of the Municipal Act, 2001 allows a municipality to pass a by-law to impose a fee for capital costs related to sewage or water services on a class of persons that will receive a benefit from such services. Unlike a local improvement charge or special service charge, a fee imposed pursuant to section 391 does not have to be based on frontage or assessed value. This provision would enable the City to impose a fixed charge on each of the lots in question.</p>
New Urbanism	New Urbanism community planning creates more attractive, efficient and liveable neighbourhoods. These neighbourhoods are comprised of a compact built form, designed to promote pedestrian activity and social interaction. They have a mix of residential, commercial and community uses and activities. Special attention is paid to creating quality streetscapes, public buildings and spaces, and protecting the public realm.
Non-routine Capital Expenditures	Capital projects that do not occur every year / frequently or capital expenditures that are not normally purchased by municipalities.
Operating Budget	The budget that provides the various departments with funding for their annual recurring operating costs (e.g. salaries, materials and supplies, contracted services, utilities). Compared to the capital budget, items funded in the operating budget do not give rise to assets that are expected to provide benefits over several years.
Reserve	Reserves represent the means by which the City keeps track of monetary resources set aside by Council for specific future purposes. The inflows into these funds are generally from the operating budgets and the outflows are to fund capital projects and other initiatives approved by Council.
Surplus	The excess of actual revenue over operating expenditures incurred during a budget period. Surpluses at the end of each year are transferred to the appropriate reserve, based on Council direction.



Supplementary Taxes	Property taxes collected on new assessment not previously identified by Municipal Property Assessment Corporation (MPAC).
Tax Rate	A percentage rate that is used to determine the property tax levy to be paid by a particular taxpayer within the City. The rate for a property depends on its tax class, which in turn depends on the type of property (residential, commercial, industrial, etc.). The rate is multiplied by the assessment to provide the tax levy. Tax rates are established by a Council bylaw.
User Fees & Service Charges	Fees paid by individuals or organizations to the City for the use of City's facilities (e.g. recreation fees, cultural venue ticket sales) or for provision of municipal services (e.g. planning, engineering & design fees).



Appendix 1: Financial Planning & Budgeting Policy

Policy Category: Finance

Policy No.:

Implementing Procedure No.:

Approving Authority:
Chief Administrative Officer (CAO)

Effective Date:
2017

Approved or Last Reviewed Date:
January 2020

Next Review Year:
2025

Area this policy applies to:
City-wide

Owner Department:
Financial Services

Related Policies:

- Capital Budget Control Policy
- Expenditure Control Policy
- Ontario Regulation 284/09
- Section 391 – Fee and/or Charges By-Law of the Municipal Act, 2001
- Section 326 – Special Service Charge By-law of the Municipal Act, 2001

Note: Questions about this policy should be directed to the Owner Department.

1. Purpose Statement

The intent of this policy is to ensure that all City Staff responsible for their respective budgets, or in a position to impact budgets, understand the principles and guidelines that are the basis of budgets.

2. Applicability and Scope Statement

This policy applies to all City Staff involved in the development, review or evaluation of any of the six budget segments:

1. Primary Operating Budget
2. Building Standards Operating Budget
3. Engineering Operating Budget
4. Planning and Design Operating Budget
5. Waterworks Operating Budget
6. Capital Budget

3. Background

Each year the City develops balanced budgets such that total revenues are equal to total expenses.

In 2009, accounting standards and reporting requirements changed with the introduction of tangible capital asset accounting (PSAB 3150). The new standards, however, do not require budgets to be



prepared on the same basis. The City, like most municipalities, prepares budgets in the traditional basis of budgeting, and then restates it in PSAB 3150 format.

In 2009, Ontario Regulation 284/09 also came into effect stating that municipalities may exclude from budget, all or a portion of the estimated costs of amortization, post-employment benefits and solid waste landfill closure & post-closure expenses. However, the Regulation states that the impact of any of those expenses that are excluded from the budget, must be reported to Council under the new financial disclosure requirements.

4. Definitions

N/A

5. Policy Statements

OVERVIEW

All City of Markham (City) departments, on an annual basis, will collaborate with Financial Planning in the preparation of operating and capital budgets.

Budgets will be developed following all applicable guidelines and restrictions set out by the Municipal Act and other relevant legislation, and with consideration to Chartered Professional Accountants of Canada (CPAC) standards as recommended by the Public Sector Accounting Board (PSAB). Accordingly, the City's financial statements are prepared, following the accrual method of accounting.

The budget review process shall include the City's Budget Committee participation in the discussion and review of each of the above segments of the proposed budget, followed by a public hearing to enable community participation and input.

The budget process shall be planned over a sufficient time span to allow the Budget Committee to adequately review and address policies and fiscal issues.

The proposed Budget shall be presented by the Budget Committee to the General Committee for consent, and subsequently to City Council for approval. Upon receiving the recommendations from the General Committee, Council will adopt the budget by resolution, as the City's annual Budget for the year beginning January 1. It is not uncommon for municipalities to approve the Budget post January 1 of the Budget year.

BUDGETING PRINCIPLES

No New Debt - The City will not make a provision for the issuance of debt in the Budget. The City's share of any work to be done under section 391 of the Municipal Act – Fee and/or Charges bylaw will not constitute debt as defined here.

Use of One-Time Revenues - One-time revenues shall not be used for ongoing expenditures. However, one-time revenues may be used to fund non-recurring expenditures or services that can be completed within a specific amount of time without significant disruption to the City provided it is duly approved by Council.



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Sales Taxes - Municipalities are entitled to a 78% rebate on the PST component of HST, or 6.24%, and 100% federal GST rebate, or 5%. The total rebate is 11.24%. For example, a \$100 purchase that is subject to \$8.00 of PST will receive a rebate of \$6.24 (78% of the 8%); therefore, the net impact to the City is \$1.76 (\$8.00 - \$6.24).

HST also impacts the City's revenues from recreation programs such as ice rentals, facility rentals, fitness memberships and program registrations relating to participants aged 14 and above, as these services are subject to HST.

BUDGET SEGMENTS

1. Primary Operating Budget

This includes all City operations except for Building Standards, Engineering, Planning & Urban Design and Waterworks. Tax revenue is the main source of funding.

Any surplus realized at the end of a budget period will be transferred to reserves as approved by Council, in the following order:

- Corporate Rate Stabilization Reserve: to top up to a level equivalent to 15% of the current year local tax levy,
- Environmental Land Acquisition Reserve: to replenish in-year or prior years' spending,
- Life Cycle Replacement and Capital Reserve Fund: any remaining surplus funds

In the event of a deficit, the amount will be drawn from the Corporate Rate Stabilization Reserve to balance the year end results of operations.

2. Building Standards Operating Budget

This includes all building permit and inspection operations. Building permit revenues are the main source of funding. Budgeting a surplus or a deficit is permissible due to the variability in revenues and the relatively fixed nature of costs. In years where revenues exceed expenses, the surplus is transferred to the Building Fee Reserve. Conversely, in years when expenses exceed revenues, the deficit is funded by a draw from the Building Fee Reserve.

3. Engineering Budget

This includes all engineering operating activity which is funded from fee revenues. Budgeting a surplus or a deficit is permissible due to the variability in revenues and relatively fixed nature of costs. In years where revenues exceed expenses, the surplus is transferred to the Development Fee Reserve. Conversely, in years when expenses exceed revenues the deficit is funded by a draw from the Development Fee Reserve.

4. Planning and Urban Design Budget

This includes all planning and urban design operating activity which is funded from fee revenues. Budgeting a surplus or a deficit is permissible due to the variability in revenues and relatively fixed nature of costs. In years where revenues exceed expenses, the surplus is

transferred to the Development Fee Reserve. Conversely, in years when expenses exceed revenues the deficit is funded by a draw from the Development Fee Reserve.

5. Waterworks Budget

This includes all water and sanitary sewer operations. Water billings are the main source of funding. The water rate is set each year to fund all operating costs and a contribution to the waterworks reserve. The contribution to reserve, in accordance with the annual Waterworks Reserve Study, is to fund regular ongoing rehabilitation and replacement needs consistent with the City's policy of keeping fixed assets in good condition and to maximize the useful life of the assets.

6. Capital Budget

The capital budget includes all expenditures not considered part of day-to-day operations for all City departments. Tangible capital assets are capitalized at actual cost and are amortized over the estimated useful life of the asset.

Capital improvements shall be funded through developer contributions wherever possible. When such funds are not sufficient or if projects do not meet the criteria for developer funding, the City shall utilize dedicated reserves to fund the capital projects. The City shall transfer from its operating funds up to \$500,000 from the net annualized growth in assessment each year.

Rehabilitation and replacement project funds are to be set aside in accordance to the Life Cycle Reserve Study to finance regular ongoing rehabilitation and replacement needs consistent with the City's policy of keeping its fixed assets in good condition and to maximize the useful life of the assets.

STRATEGIC PLANNING

General - Development Services Commission manages the comprehensive planning of growth-related development and conservation within the City. They coordinate the preparation and revision of the general plan that includes policies and regulations for land use and conservation, and multi-year development plans for transportation, public facilities, parkland and environmental protection.

Master Plans - Master plans include capital infrastructure items that have operating budget impacts and support the general plan for Recreation, Parks, Fire Stations, Community Centres, and Libraries.



OPERATING BUDGET GUIDELINES

The Operating Budget:

- *Provides that current revenues are sufficient to support current expenditures ("We are living within our means" without drawing down reserves for operating purposes).*
- *Maintains the City's general reserves.*
- *Provides sufficient maintenance and replacement dollars to ensure capital facilities and equipment are properly maintained.*
- *Maintains all the quality-of-life programs that residents have become accustomed to, and addresses increasing service levels based on demand where necessary.*
- *Maintains a competitive compensation and benefits package for our work force.*

ESTABLISHING THE BASE BUDGET LEVEL

The base level for the current year budget will be the previous year's cost of providing all the services approved in the current year budget, except for one-time projects. For example, the current year base level budget is set by taking the inputs approved in the prior year budget and costing them, adjusting them for the annualized costs, growth and inflation, in that order.

Annualized Costs – Budgets must be adjusted to include the full year expectations of revenues and/or expenses from prior year operations.

- Example: a new program initiated in Q4 of the prior year may require an increase of revenues and expenses to allow for the full year (annualized) impact.

Growth - Allow for growth that will occur in the City in the current year. Requests for new growth dollars must be documented. In order to obtain new growth dollars, there must be the identification of documented productivity, technological, or personnel efficiencies on the expense side or revenue enhancements to offset the request for new growth dollars. Only the portion of the cost from the date of the growth's impact to the end of the year is included in the budget. However, Departments should indicate the full-year cost of the growth.

Inflation - All Departments are expected to absorb this inflation within their approved budgets. However, exceptions are made for extraordinary commodity price increases and contractually related increases.

BUDGET INCREASES BEYOND BASE LEVEL

For any budget increases above the base level, Departments must complete a business case and budget increase form requesting changes to the base budget for any additional funding requirements for new initiatives, programs, growth, or service level changes. Business cases are expected to contain a 'Value Proposition', meaning that the Department must clearly identify a corresponding incremental benefit to the City that the additional funds would generate. Each form requesting a change to the base budget, including completed business cases, will be approved at the Commissioner level before submission to Financial Planning.

Service Level Changes - In each Department, a critical analysis will be performed to determine where increased efficiencies and possible cost savings could be achieved through the redeployment of staff. If current levels are deemed adequate, Departments will include all existing



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services at the previous year's levels in their current year base budget submission. Any requests for funding to increase service levels require submission of a form requesting changes to the base budget to justify the additional costs.

New Programs - Requests and business cases for additional funds related to the identification of new programs must be filled out on the form requesting changes to the base budget. Only the portion of the cost from the date of implementation to the end of the year is included in the budget. However, departments will indicate the full-year cost of the program.

Salaries and Benefits (Full Time) - New headcount requests, above the current year's complement, must be filled out on the forms with any associated new revenue and cost savings identified. All new headcounts are reviewed and approved by Senior Management, CAO and Council.

MISCELLANEOUS BUDGETING ASSUMPTIONS

Identification of Major Service Contracts - Each year the identification of major service contracts up for renewal is completed by Financial Planning, with assistance from the Procurement Department, and are factored into the budget.

Part-Time Salaries - All permanent part-time staff are to be budgeted for by person/position. Current year costs and any annualized costs are provided to Financial Planning by the Departments. The annualization of part-time job evaluation is included in the base budget.

Investment Income - The current year's forecasted interest rate is used for budgeting.

USE OF ACCRUAL BASIS FOR BUDGETING

Expenses - Expense items are budgeted for in the month when the goods or services are expected to be received and not in the month when payment is to be made. For example, if a purchase order is issued in November and the goods are expected to arrive in December with payment terms of 45 days, the expenditure is budgeted in December. The actual goods will be paid for in early February due to the terms of the invoice.

Revenues - Revenue items are budgeted for in the month in which the revenue is earned and not in the month when payment is received. For example, if a group rents the arena in December but is given 30 days to pay, the revenue is budgeted for in December since this is when the service is provided. The money for the rental will be collected in January next year.

User Fees and Service Charges - User Fees in Recreation and Culture, Engineering and Planning Departments are adjusted to reflect market conditions & general inflation where applicable.

ADMINISTRATIVE GUIDELINES

Budget Spending, Controls and Authorization - The City Budget cannot be overspent. There may be variations throughout the year within the various cost centres and line items and the following levels of authority are required if these situations occur.

- The CAO is authorized to freeze or reduce operating line item budget spending as fiscal conditions dictate. The CAO is to advise Council of the freezes or reductions at the earliest



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possible opportunity. Any amendments that may be required to the approved budget shall be made only after approval by the Council.

- Any Commission level overspending requires the approval of the CAO.
- Within the Commission there may be Departments or line items that may exceed the budget. Provided these items stay within the Commission, the Commissioner is authorized to make the necessary balancing decisions. Commissioners are responsible for ensuring that procedures are in place to prevent budget overspending.

The Executive Leadership Team (ELT) regularly undertakes a detailed review of budget over/under spending and makes decisions on spending reallocations, if required.

Unless prior authorization is given, all departments will be expected to contain expenditures within budgeted amounts.

Budget Monitoring - Monthly financial statements are delivered by Financial Reporting to each Commission by the 8th business day of the following month. Based on this information, departments provide Financial Planning with details of material variances and projections for the remainder of the year.

Financial Planning consolidates the information and budget status reports are prepared on a regular basis for ELT. These provide a comparison between actual revenues and expenditures to budgeted amounts. Further regular reports are presented to the General Committee, which include an analysis of variances and semi-annual projections to year-end.

Vacancies - Vacancies not filled within six months from the date of occurrence are subject to review by the Chief Administrative Officer (CAO).



CAPITAL BUDGET GUIDELINES

PROJECT CATEGORIES AND GUIDING PRINCIPLES*

PROJECT CATEGORY	GUIDING PRINCIPLES
Major	<ul style="list-style-type: none"> - Multi-year. - Non-recurring.
Minor	<ul style="list-style-type: none"> - Non-recurring. - Completed within 12 months of initiation date. - Invoices processed and projects “closed” 3 months after project completion.
Annual	<ul style="list-style-type: none"> - Recurring. - Completed within the calendar year of approval. - Invoices processed and project “closed” no later than Q1 of the year following approval.

*Refer to Capital Budget Control Policy for further details on Project Categories

Capital Database - Departments are required to complete the following fields on capital appropriation forms in the Capital Database for all projects planned:

- Project Manager
- Project Type (i.e. New Asset/Expansion, Repairs/Replacements, Studies)
- Detailed Project Description
- Project Ranking
- Project Cost
- Cost of future phases, if applicable
- Funding Sources
- Impact on Operating Costs
- Cash Flow Projection
- Procurement Plan
- ITS requirements
- Link to Council priorities
- Link to Life Cycle Reserve Study or DC Background Study

- Development Charge / Life Cycle Projects Worksheet
 - Applicable when Development Charges (DC) has been identified as a funding source for the Capital Project. Departments are required to outline and compare the current capital project request against the year and costs that have been identified in the DC Background Study. An explanation is required when the year and/or costs deviate from the DC Background Study.
 - Applicable when Life Cycle Replacement and Capital Reserve Fund have been identified as a funding source for repair/replacement of assets. Departments are required to complete the worksheet which compares the current capital project request against the Asset Life Cycle Reserve Study. An explanation is required when the year and/or costs deviate from the Asset Life Cycle Reserve Study.
 - When Life Cycle Replacement and Capital Reserve has been identified as funding source the year of replacement identified in the Asset Life Cycle Reserve Study should be included.
- Other Projects Worksheet



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- Applicable to all non-DC and non-Life Cycle projects. Indicate how Service Level will be affected by the project; that is, whether service level will be 'maintained', 'increased' or 'decreased' after implementation. If the response is either 'increase' or 'decrease', a detailed explanation is required.

Capital Projects / Acquisitions - A project or acquisition must meet both of the following requirements to be considered a Capital Expenditure:

- It must have future value with an expected useful life longer than 1 year.
- The total cost is \$5,000 or greater.

Priority Setting - Submissions for tax funded projects will be considered in accordance with their priority ranking. Projects should be ranked as follows:

- Rank 1
 - Projects that have received approval from Council
 - Projects that are required due to legal / legislative requirements
- Rank 2
 - Continuation of an existing project (i.e. second phase)
 - Projects that have been reported to Council but pending Council decision
 - Projects that are politically sensitive
 - Projects that increase efficiency or reduce/eliminate risks
 - Projects that are deferred from previous year

Special Funding - Departments are required to identify projects in the Capital database that may require upfront financing by the City because the proposed funding (e.g. sale of assets, grants, subsidies, recoveries from other levels of government) will not be available at the time of expenditure.

PROJECTS MANAGED BY OTHER DEPARTMENTS

Information Technology Services (ITS) - Departments are required to identify all discretionary IT requirements. Such projects include new corporate applications – training management system, corporate project management system. Non-discretionary requirements (e.g., PC upgrades / replacements, etc.) are managed by ITS separately.

Operations – Fleet - All business cases and current year Capital Funding Request forms for new fleet should be forwarded to Operations-Fleet department for review and verification of cost/standards. Operations-Fleet will submit Capital Funding Request form(s) to Finance for new fleet vehicles required in the current year.

Operations-Fleet will conduct condition assessments on replacement vehicles identified in the Asset Life Cycle Reserve Study as requiring replacement in the current year.

Council Request - Council members are encouraged to identify projects that should be included in the current year budget submission. The requests will be summarized and distributed to the respective departments for comments which will be addressed at the Budget Committee meetings.



DEVELOPMENT CHARGE PROJECTS – NON GROWTH DC RESERVE FUND

The City collects Development Charges (DC's) from developers to construct growth-related infrastructure, such as roads, parks, fire stations and community centres. Development Charges collected from developers are deposited in a DC Reserve Fund until funding for the growth-related capital project is required. Certain Development Charge projects require non-development charge reserve funding equivalent to 10% of the project cost. Items exempt from the 10% non-growth DC charge are:

- Water supply services, including distribution and treatment services;
- Waste water services, including sewers and treatment services;
- Storm water drainage and control services;
- Services related to a highway (as defined in subsection 1 of the Municipal Act);
- Electrical power services;
- Police services;
- Fire protection services;
- Other services as prescribed.

Projects that do not fall under one of the above exemptions must be noted as requiring 10% Development Fee funding or an alternative non-growth source such as other reserves. For example, a new park with a project cost of \$100,000, inclusive of taxes, would have Development Fee funding of \$10,000 (10%) and Development Charge funding of \$90,000 (90%).

PROJECTS WITH ZERO COST

Departments are required to budget for all projects that they propose to undertake, even those that have a zero net City cost. For example, if a project requires that the City undertake works for other local governments, utilities or developers that will be funded through subsidies or recoveries, then the project should be included in the Capital Budget with appropriate gross subsidies, recoveries and net cost. If the City is to undertake the project, it must be budgeted.

DONATIONS AND DONATIONS-IN-KIND

Donations and Donations-In-Kind should be included in the Capital Budget submissions. The funding source should be identified as 'Other' with a description of *Donation* or *Donation-In-Kind*.

CAPITAL IMPROVEMENTS IN SPECIFIC AREAS

Capital improvements that benefit specific residents in an area are recoverable from the residents that benefit from the improvement. The funding source for such projects should be identified as either: Local Improvement Charges; Section 391 – Fees & Charges By-law; or Section 326 – Special Service Charge By-law of the Municipal Act, 2001.

CAPITAL INDUCED OPERATING COSTS

Future operating costs (personnel and non-personnel) associated with capital projects must be identified in order to be included in the Operating Budget.



QUOTES

To provide more accurate budget figures, where appropriate, all capital projects put forward should have written quotes from vendors.

ENDOWMENT RESERVE FUNDS

Capital Projects that will be funded from Endowment Funds, such as the Museum and Theatre, should be included in Capital Budget submissions.

POST BUDGET APPROVAL – CONTROLLING CAPITAL EXPENDITURES

The timely closing of capital projects is imperative to ensure that funds are not spent unnecessarily, and to ensure that any surplus funds are returned to their original source(s).

Under Spending - In accordance with the Capital Budget Control Policy, when a Capital Project is cancelled or a completed project results in unspent dollars, those dollars must be returned to the original funding source(s) of the project.

Over Spending - Capital contract overruns that exceed budget must follow the Capital Budget Control Policy for Request for Additional Funding of an Approved Capital Project.

Invoice Post Close - Invoices received after the closure of a capital project requires Treasurer authority to approve payment of the invoice from the funding source(s) originally approved for the project; that is, providing the total cost of the project is within the original project budget. Invoices not within the original budget must be addressed according to the Expenditure Control Policy and other sections of the Capital Budget Control Policy.

6. Roles and Responsibilities

Roles and responsibilities are detailed within the Policy Statements.



	Appendix 2: Capital Budget Control Policy		
	Policy Category: -		
	Policy No.: -	Implementing	Procedure
Approving Authority: Chief Administrative Officer (CAO)		Effective Date: February 27, 2017	
Approved or Last Reviewed Date: May 2023		Next Review Year: 2025	
Areas this policy applies to: City-wide		Owner Department: Financial Services	
Related Policy: <ul style="list-style-type: none"> • Expenditure Control Policy • Ontario Construction Lien Act 			

Note: Questions about this policy should be directed to the Owner Department.

1. Purpose Statement

The Capital Budget Control Policy provides the necessary guidelines to improve the management, administration, and reporting of capital projects.

2. Applicability and Scope Statement

This policy applies to all Staff involved in the management or reporting of capital projects.

This policy defines the following:

1. Project Categories and Guiding Principles for capital budgeting.
2. Process for requesting new capital projects after the annual budget has been approved.
3. Standardized Contingency Percentages for capital budgeting.
4. The return of surplus funds after a contract has been awarded.
5. Process for requesting the consolidation of capital projects with similar scope.
6. Process for requesting a change to the scope of an approved capital project.
7. Process for requesting additional funding for an approved capital project.
8. Process for closing capital projects and the return of unexpended funds to reserves.
9. Process to address non-compliant projects.
10. Capital Budget reporting requirement to Council.

3. Background

The life of a capital project can range anywhere from months to several years depending on the size and scope of the project. In order to maximize the City of Markham’s ability to manage capital projects and cash flow, capital projects will be categorized according to the project nature and the amount of time required to complete the project.



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In 2013 Finance conducted a comprehensive review to assess the effectiveness and efficiency of the capital project life cycle and provided recommendations to adopt best practices in capital project management and effective use of financial resources. The resulting policy and procedural changes for capital planning and project management, supported by Executive Leadership Team (ELT), have been incorporated into this policy version. Amendments to the policy were added in 2017 to provide clarification on Non-Compliant “Minor” capital projects and the closure of “Major” capital projects under Policy Statement section of this policy.

4. Definitions

Annual Projects – Recurring projects must be initiated and completed within the calendar year of budget approval.

Completion Date (month, year) – Defined as follows:

- For projects that have no warranty (e.g. studies, equipment purchases) = Substantial Completion Date
- For construction projects that have a warranty period = Substantial Performance Date

Closure Date (month, year) – Defined as when the project has reached Completion Date and all follow up activities have been addressed (e.g. deficiency correction, paying invoices, obtain closing documents such as as-builts).

Initiation Date (month, year) – Defined as when a transaction is entered in the General Ledger (GL) or a Purchase Order (PO) is issued. Project planning such as meetings and defining project scope does not constitute project initiation from a financial perspective. All capital projects must be initiated within the year of budget approval.

Major Projects – Non-recurring multi-year projects that require multiple years to complete. Projects must be initiated within the year of budget approval.

Minor Projects – Non-recurring projects must be initiated within the year of budget approval and must be completed within 12 months from the date of initiation.

Project – A Project is defined as an approved capital project (with an assigned capital project number and a budget) that has a set duration (start date and completion date) that may have multiple components.

Substantial Completion Date (month, year) – Defined as when the project meets the criteria under the Construction Lien Act:

When contract deemed completed

(3) For the purposes of this Act, a contract shall be deemed to be completed and services or materials shall be deemed to be last supplied to the improvement when the price of completion, correction of a known defect or last supply is not more than the lesser of,

- (a) 1 per cent of the contract price; and
- (b) \$1,000. R.S.O. 1990, c. C.30, s. 2 (3).



Substantial Performance Date (month, year) – Defined as when the project meets the criteria under the Construction Lien Act:

When contract substantially performed

- 2. (1) For the purposes of this Act, a contract is substantially performed,
 - (a) when the improvement to be made under that contract or a substantial part thereof is ready for use or is being used for the purposes intended; and
 - (b) when the improvement to be made under that contract is capable of completion or, where there is a known defect, correction, at a cost of not more than,
 - (i) 3 per cent of the first \$500,000 of the contract price,
 - (ii) 2 per cent of the next \$500,000 of the contract price, and
 - (iii) 1 per cent of the balance of the contract price. R.S.O. 1990, c. C.30, s. 2(1).
- Typically aligns with the asset in-service date (i.e. available to be used by the public, can be used as intended), except in the case of community centres where opening to public may be later than Substantial Performance date
- At the Substantial Performance date, there may still be deficiencies requiring repair and it is the time when warranty period starts.

5. Policy Statements

1. Project Categories and Guiding Principles

- i. All projects submitted for budget approval must be categorized as “Major”, Minor” or “Annual”, according to the guiding principles for each category as defined in **Table 1** below.

Table 1

Project Category	Guiding Principles
Annual	<ul style="list-style-type: none"> • Recurring • Completed within the calendar year of approval plus no more than 3 months in order to pay outstanding invoices. <p>(e.g. 2020 approved project must be completed by December 31, 2020 and will be closed by March 31, 2021).</p>
Minor	<ul style="list-style-type: none"> • Non-recurring • Completed within 12 months from date of initiation plus no more than 3 months in order to pay outstanding invoices. <p>(e.g. 2020 approved projects must be initiated within 2020. Project initiated in May 2020 must be completed by April 2021 and will be closed by July 2021)</p>
Major	<ul style="list-style-type: none"> • Multi-year • Non-recurring

- ii. All capital projects requested and approved through the annual capital budget process must be initiated in the calendar year of approval. Project initiation is defined as when a financial transaction is booked in the GL or a procurement process has been initiated.



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- iii. Capital Contingency percentages are standardized by project type and approval thresholds (refer to **Section 3, Table 2**).
- iv. If project funds available for a contract award exceed the actual amount, the remaining (surplus) funds will be returned to the project funding source(s) at the time of award.
- v. Following appropriate approval (**as outlined in Section 7**) project shortfalls will be funded from the applicable Capital Contingency project account approved by Council (Engineering DC Contingency, Waterworks Contingency, Non-DC Contingency, Planning & Design DC Contingency).

2. Request for New Capital Project after Annual Budget has been approved

Throughout the year, there may be the need to commence a project that was not anticipated during the annual capital budget process.

- Departments must submit their new project requests, supported by a business case, to the Treasurer.
- Depending on the timing of the submission and on the significance of the initiative, the request will be submitted for Council approval:
 - As part of the semi-annual capital project status report, OR
 - Directly to Council with the consent of the Treasurer.

3. Standardized Contingency Percentages

In 2013 Finance undertook an extensive analysis of the contingency PO's as a percentage of the awarded contracts to determine reasonable project contingencies, by project type and dollar thresholds.

- The standardized contingency percentages for hard costs (construction) are provided in **Table 2**.
- The standardized contingency percentage for soft costs (consulting & professional fees) is 10% for all project types and dollar thresholds.
- The appropriate contingency amount (as per the standardized contingency percentages for hard and soft costs) will be included in the capital project estimate submitted for budget approval.
- Project contingency amount(s) will be proportionally adjusted according to any approved changes to project budget amount.
- Consideration for a contingency in excess of the standardized amount must be submitted to the respective Commissioner and the CAO, with a business case to support the request for approval.



Table 2

Project Type	THRESHOLDS			
	Under \$500,000	\$500,000 to \$1 million	\$1 million to under \$5 million	\$5 million and over
Existing Facility	10%	10%	10%	5%
Roads / Bridges	10%	8%	5%	5%
New Facility	N/A	N/A	10%	5%
New Parks	7%	8%	6%	N/A
Sidewalks / Illumination	5%	9%	8%	N/A
Water – Relining / Cathodic	8%	9%	N/A	N/A
Watermain & Sewer Replacement	10%	4%	3%	N/A

4. Return of Surplus Funds after Contract Award

Estimated costs for contracted goods or services are included in the project submission during the annual capital budget process. In the event that the actual amount awarded for a contract is less than the amount included in the budget estimate, the excess funding will be returned to the original funding source(s). Also, the total project budget, including the standardized contingency amount, will be reduced accordingly.

5. Request to Consolidate Capital Projects with Similar Scope

Many capital projects are submitted each year as part of an asset repair or replacement program, and are not always completed within the calendar year in which they are approved. This results in multiple, active projects of similar scope and can be cumbersome to manage. Departments may request that projects of similar scope be consolidated. This option is available only for projects classified as “Major”.

- Requests for consolidation of Major projects of similar scope must be submitted to the Treasurer for review.
- The request should clearly outline the incomplete works of each project and their anticipated cost.
- Any identified budget excess will be returned to the original funding source(s).

6. Request to Change the Scope of an Approved Capital Project

A considerable effort is expended in assessing the capital assets of the organization and the needs of the Community in preparation for the annual capital budget. However, throughout the life of a capital project the scope may change (additional works, materials or expanded mandate) as the priorities of the organization and Community change.

- Departments must forward all scope change requests to the CAO for consideration. The request should include:
 - The project name, original scope and budget;



- The impact of not proceeding with the project as originally defined;
- The scope and budget of the revised project;
- The benefits of approving the revised project.

7. Requesting Additional Funding for an Approved Capital Project

During the annual capital budget process, Departments make every attempt to ensure that the budget request is sufficient to complete the defined scope of the project. Unanticipated costs, emergency purchases or approved scope changes may prompt the need for additional funding. All approved budget increases will be funded from the established capital contingency project(s) appropriate to the project scope.

- Approval for the use of capital contingency project funds is governed by the signing authority levels in the corporate “Expenditure Control Policy”, (*Capital Overruns, section 6.03*).
- Treasurer approval for the use of capital contingency funds is required if the funding request is \$25,000 or more, or 40% of the original budget or more.

Following is the list of the approved capital contingency projects, by funding type & use and the maximum funding amount for each.

Non-DC Contingency	\$250,000	Tax funded portion of requirement
Design DC Contingency	\$100,000	90% DC portion of requirement
Planning DC Contingency	\$50,000	90% DC portion of requirement
Engineering DC Contingency	\$100,000	DC portion of requirement
Waterworks Contingency	\$100,000	Waterworks Stabilization/Capital requirement

Where appropriate, the Treasurer and/or CAO have delegate authority to adjust the funding source for projects charged to contingency if a different Reserve fund is required. These draws will be reported as part of subsequent Status of Capital Projects reports to Council.

8. Closing Capital Projects and Return of Unexpended Funds

The timely closing of capital projects is imperative to ensure that funds are not spent unnecessarily, and to ensure that any surplus funds are returned to their original source(s).

In the event that an invoice is received after the closure of a capital project, the Treasurer has the authority to approve payment of the invoice from the funding source(s) originally approved for the project; that is, providing the total cost of the project is within the original project budget. Invoices not within the original budget must be addressed according to the Expenditure Control Policy and other sections of this Capital Budget Control Policy.

a) Closure of “Major” capital projects

The following guiding principles provide parameters on completion and closure dates for “Major” projects:



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- i. Projects that do not have a maintenance/warranty period (e.g. studies): Closure Date is set as the Substantial Completion Date plus no more than 3 months in order to pay outstanding invoices.
- ii. Projects that have a maintenance/warranty period (e.g. Detail design tied to Construction, construction of an asset): Closure Date is set as the end of the Substantial Performance Date plus no more than 3 months in order to pay outstanding invoices.
- iii. Major facility capital projects (e.g. construction of a community Centre): Closure Date is set as the greater of end of maintenance / warranty period or 1 year from the Substantial Performance Date plus no more than 3 months in order to pay outstanding invoices.

b) Closure of “Annual” capital projects

Must be initiated and completed within the calendar year of budget approval plus no more than 3 months in order to pay invoices. (e.g. 2020 approved project must be completed by December 31, 2020 and will be closed by March 31, 2021).

c) Closure of “Minor” capital projects

Must be completed within 12 months from the date of initiation plus no more than 3 months in order to pay invoices. (e.g. 2020 approved projects starts May 1, 2020, must be completed by April 30, 2021 and will be closed by July 31, 2021).

9. Process to Address Non-Compliant Projects

On a semi-annual basis, Finance conducts a Capital Budget Status reporting process where Finance consolidates the information received from the Departments and provides a report to General Committee on closure of capital projects and an overview on the status of total open capital projects. As well, capital projects are evaluated against the project categories noted above for compliance and where applicable, a non-compliant project may be left open until completion.

Non-compliant “Minor” and “Major” projects will remain open when:

	Scenario	Criteria
A.	PO issued	<ul style="list-style-type: none"> • PO represents a minimum 50% of the total approved budget
B.	PO not issued / Project not initiated	<ul style="list-style-type: none"> • Capital Project is included in the procurement plan, and • Future PO represents a minimum 50% of the total approved budget, and • Commitment that the PO will be issued by March 1

Example under Scenario B:

Capital Project X was approved in the amount of \$100,000 as part of the 2020 Budget. On January 1, 2021, Project X has not been initiated, and therefore it is non-compliant.



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The project will only remain open if the following criteria is met:

- i. the capital project is included in the procurement plan in the month of January 2021; and
- ii. the PO will be \$90,000 of the total approved budget (> 50%); and
- iii. PO will be issued no later than March 1, 2021.

Project X will be closed if PO is not issued by March 1. Departments can request the project again in the next year's Capital Budget process.

Despite the conditions set out in Sections 8 and 9 above, a non-compliant project may be kept open at the discretion of the Treasurer.

10. Capital Budget Reporting

The Treasurer will report to Council semi-annually on the status of all capital projects. This regular reporting will provide Council with the tools necessary to make informed decisions on all capital related items requiring their approval.

The use of capital contingency funds will be reported to the CAO and Commissioners on a regular basis. The amounts required to top up the contingency projects to their respective maximum funding amounts, will be included in the semi-annual capital status report to Council.

i. Status Updates from Departments

To accurately administer and report on the capital budget, Departments will be required to forward to Finance, on a quarterly basis, an accurate status of each project owned or managed by them. The status must include a description of the work in progress, the percentage of work complete and a projected forecast for completion. Departments should also disclose any third-party agreements or other situations that may delay the initiation or the completion of the project.

ii. Semi-annual Status Report to Council

On a semi-annual basis, Finance will consolidate the information received from the Departments and report to Council on the status of capital works.

The report will include a summary of the encumbrances to date, the percentage of budget encumbered, the known commitments and expenditures, and a detailed listing of capital projects to be closed. The information provided will also include all changes to reserves and reserve funds resulting from project closures.

The particulars in the report will be provided for information purposes only.



	Appendix 3: Investment Policy	
	Policy Category:	
	Policy No.:	Implementing Procedure No.:
Approving Authority: Council	Effective Date: March, 2009	
Approved or Last Reviewed Date: January 2020	Next Review Year: 2025	
Area(s) this policy applies to: Financial Strategy & Investments, Financial Services	Owner Department: Financial Strategy & Investments, Financial Services	
Related Policy(ies): <ul style="list-style-type: none"> (If any, cross-reference other related or superseded policy(ies) and Legislations. Identify Policy No. and Name on each line) 		

Note: Questions about this policy should be directed to the Owner Department.

1. Purpose Statement

In order of priority, the investment objectives of the City are:

1. Legality of Investments
2. Preservation of Principal
3. Maintenance of Liquidity
4. Competitive Rate of Return

2. Applicability and Scope Statement

N/A

3. Background

N/A

4. Definitions

None

5. Policy Statements

LEGALITY OF INVESTMENTS

The legal authority to invest funds comes from the Municipal Affairs Act. Investments shall be in conformance with the Ontario Municipal Act and O.Reg. 438/97 – Eligible Investments and Related Financial Agreements (See Appendix A). In accordance with this Act, for the purposes of clause 167 (2), a list of eligible securities that a municipality may invest in can be found in Appendix A:



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Investments made by the City are further restricted by the limitations and terms outlined in this policy. Where the City of Markham has excess funds not required immediately, such funds may be invested only in:

- Bonds, debentures, treasury bills or other forms of indebtedness of or guaranteed by the Government of Canada
- Bonds, debentures, treasury bills or other forms of indebtedness of or guaranteed by any province of Canada
- The Municipal Finance Authority of British Columbia.
- Bonds, debentures, or promissory notes of a metropolitan, regional or district municipality or of a municipality as defined in the Municipal Affairs Act
- Bonds, term deposits, deposit receipts, deposit notes, certificates of deposit, banker's acceptances and other similar instruments issued, accepted, guaranteed or endorsed by a Schedule I or a Schedule II Bank.

Additionally, the City may use funds to cover shortfalls in the City's Development Charge reserves so long as the interest charged to such reserves are at a competitive interest rate.

PRESERVATION OF PRINCIPAL

Preservation of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

This policy acts to minimize credit risk, i.e., the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the safest types of securities
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized

Safety

All investments must rate at least "AA Low" or the equivalent from the Dominion Bond Rating Service, the Canadian Bond Rating Service, or Standard and Poors and/or a commercial paper rating of R1 Low or better from DBRS.

Diversification

Investments shall be diversified by:

- Limiting investments in securities that have higher credit risks;
- Investing in securities of varying maturities while providing for stability of income;
- Continuously investing a portion of the portfolio in readily available funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations; and
- Limiting investments to avoid over-concentration in securities from a specific issuer or business sector (excluding Canadian Treasury securities). The limits are as follows:



Federal/Provincial Government Securities

Securities offered by, or unconditionally guaranteed by, the government of Canada or a province of Canada, shall comprise not less than 40% of the total investment portfolio at all times, and may comprise 100% of the portfolio.

The following limitations apply:

- Government of Canada - no limit
- Province of Ontario - no limit
- Other provinces - maximum 20%

Municipal Government Securities

Municipal securities cannot exceed 30% of the total investment portfolio and any one municipality cannot exceed 15% of the total portfolio.

Financial Institutions

Investments in eligible financial institutions shall not exceed 60% of the total portfolio. The following limitations will apply to the individual institutions:

- the five major Canadian chartered banks (Canadian Imperial Bank of Commerce, Bank of Montreal, Royal Bank, Scotia Bank, TD Canada Trust) – individual maximum of 20%
- other Canadian chartered banks and Schedule II banks - in aggregate 25% with individual maximum of 15%

The Investment Analyst, under the direction of the Treasurer is permitted to deviate +/- 5% from the above targets to take advantage of changing market conditions.

MAINTENANCE OF LIQUIDITY

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may reasonably be anticipated.

Investments are limited to an individual term of twelve years. Investments for terms in excess of one year are restricted to any of the Canadian Federal, Provincial, and Municipal Governments, the 5 largest Canadian Schedule I banks ranked by assets, and institutions guaranteed by the aforementioned.

COMPETITIVE RATE OF RETURN

The investment portfolio shall be designed with the goal of maximizing the long term rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

The investment portfolio shall be designed with the objective of regularly exceeding the average return on three-month Treasury bills. This index is considered an appropriate benchmark for risk-



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less investment transactions and therefore represents a minimum standard for the portfolio's rate of return. The investment program shall seek to augment returns above this threshold, consistent with risk limitations identified herein and prudent investment principles.

Return on investment is of secondary importance when compared to the safety and liquidity objectives.

The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

To take advantage of short-term fluctuations in interest rates, securities may be sold prior to maturity. All realized and unrealized capital gains/losses will be identified in the annual investment report.

ADMINISTRATIVE PROCEDURES

The Commissioner of Corporate Services or the Treasurer will have signing authority on all investments that require wire transfers. The Investment Manager will enter into all investment transactions on behalf of the City of Markham and will provide monthly updates on the portfolio performance to the Commissioner of Corporate Services and the Treasurer.

All investment transactions are recorded and interest earnings distributed to the various funds in accordance with City policies and generally accepted accounting principles for municipalities.

Authorized Financial Institutions and Brokers/Dealers

The following is a current list of all financial institutions authorized to provide investment services to the City of Markham. This list will be maintained and updated as the business environment changes:

1. TD Canada Trust
2. CIBC World Market Inc.
3. Scotia McLeod Inc.
4. RBC Dominion Securities Inc.
5. Royal Bank of Canada
6. Bank of Montreal
7. HSBC Bank Canada
8. Canaccord Capital

Reporting

The Investment Analyst shall prepare a quarterly investment report, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter.

The report will summarize recent market conditions, economic developments, anticipated market movements and investment strategies employed in the most recent fiscal quarter. The report shall explain the quarter's total investment return and compare the return with budgetary expectations. The reports shall indicate any areas of policy concern and/or planned revision of investment strategies.



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This management summary will be prepared in a manner that will allow the Finance & Administrative Committee to ascertain whether investment activities during the reporting period have conformed to the investment policy.

The interim report will include the following:

- Listing of individual securities held at the end of the reporting period;
- Realized gains or losses resulting from the sale of investments that were not held until maturity;
- Average weighted yield of the Fund's investments as compared to applicable benchmarks;
- Listing of all investments by maturity date;
- Percentage of total portfolio that each type of investment represents.



Appendix A

ELIGIBLE INVESTMENTS UNDER THE MUNICIPAL ACT

ONTARIO REGULATION 438/97

ELIGIBLE INVESTMENTS AND RELATED FINANCIAL AGREEMENTS

1. A municipality does not have the power to invest under section 418 of the Act in a security other than a security prescribed under this Regulation. O. Reg. 438/97, s. 1; O. Reg. 399/02, s. 1.
2. The following are prescribed, for the purposes of subsection 418 (1) of the Act, as securities that a municipality may invest in:
 1. Bonds, debentures, promissory notes or other evidence of indebtedness issued or guaranteed by,
 - i. Canada or a province or territory of Canada,
 - ii. an agency of Canada or a province or territory of Canada,
 - iii. a country other than Canada,
 - iv. a municipality in Canada including the municipality making the investment,
 - iv.1 the Ontario Strategic Infrastructure Financing Authority,
 - v. a school board or similar entity in Canada,
 - v.1 a university in Ontario that is authorized to engage in an activity described in section 3 of the Post-secondary Education Choice and Excellence Act, 2000,
 - v.2 the board of governors of a college established under the Ontario Colleges of Applied Arts and Technology Act, 2002,
 - vi. a local board as defined in the Municipal Affairs Act (but not including a school board or a municipality) or a conservation authority established under the Conservation Authorities Act,
 - vi.1 a board of a public hospital within the meaning of the Public Hospitals Act,
 - vi.2 a non-profit housing corporation incorporated under section 13 of the Housing Development Act,
 - vi.3 a local housing corporation as defined in section 2 of the Social Housing Reform Act, 2000, or
 - vii. the Municipal Finance Authority of British Columbia.
 2. Bonds, debentures, promissory notes or other evidence of indebtedness of a corporation if,
 - i. the bond, debenture or other evidence of indebtedness is secured by the assignment, to a trustee, as defined in the Trustee Act, of payments that Canada or a province or territory of Canada has agreed to make or is required to make under a federal, provincial or territorial statute, and



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ii. the payments referred to in subparagraph i are sufficient to meet the amounts payable under the bond, debenture or other evidence of indebtedness, including the amounts payable at maturity.

3. Deposit receipts, deposit notes, certificates of deposit or investment, acceptances or similar instruments the terms of which provide that the principal and interest shall be fully repaid no later than two years after the day the investment was made, if the receipt, note, certificate or instrument was issued, guaranteed or endorsed by,

- i. a bank listed in Schedule I, II or III to the Bank Act (Canada),
- ii. a loan corporation or trust corporation registered under the Loan and Trust Corporations Act, or
- iii. a credit union or league to which the Credit Unions and Caisses Populaires Act, 1994 applies.

3.1 Deposit receipts, deposit notes, certificates of deposit or investment, acceptances or similar instruments the terms of which provide that the principal and interest shall be fully repaid more than two years after the day the investment was made, if the receipt, note, certificate or instrument was issued, guaranteed or endorsed by,

- i. a bank listed in Schedule I, II or III to the Bank Act (Canada),
- ii. a loan corporation or trust corporation registered under the Loan and Trust Corporations Act,
- iii. a credit union or league to which the Credit Unions and Caisses Populaires Act, 1994 applies.

4. Bonds, debentures, promissory notes or other evidence of indebtedness issued or guaranteed by an institution listed in paragraph 3.

5. Short term securities, the terms of which provide that the principal and interest shall be fully repaid no later than three days after the day the investment was made, that are issued by,

- i. a university in Ontario that is authorized to engage in an activity described in section 3 of the Post-secondary Education Choice and Excellence Act, 2000,
- ii. the board of governors of a college established under the Ontario Colleges of Applied Arts and Technology Act, 2002, or
- iii. a board of a public hospital within the meaning of the Public Hospitals Act.

6. Bonds, debentures, promissory notes, other evidence of indebtedness or other securities issued or guaranteed by the International Bank for Reconstruction and Development.

6.1. Bonds, debentures, promissory notes or other evidence of indebtedness issued or guaranteed by a supranational financial institution or a supranational governmental organization, other than the International Bank for Reconstruction and Development.

7. Asset-backed securities, as defined in subsection 50 (1) of Regulation 733 of the Revised Regulations of Ontario, 1990 made under the Loan and Trust Corporations Act.

7.1 Bonds, debentures, promissory notes or other evidence of indebtedness issued by a corporation that is incorporated under the laws of Canada or a province of Canada, the terms of



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which provide that the principal and interest shall be fully repaid more than five years after the date on which the municipality makes the investment.

7.2 Bonds, debentures, promissory notes or other evidence of indebtedness issued by a corporation that is incorporated under the laws of Canada or a province of Canada, the terms of which provide that the principal and interest shall be fully repaid more than one year and no later than five years after the date on which the municipality makes the investment.

8. Negotiable promissory notes or commercial paper, other than asset-backed securities, maturing one year or less from the date of issue, if that note or commercial paper has been issued by a corporation that is incorporated under the laws of Canada or a province of Canada.

8.1 Shares issued by a corporation that is incorporated under the laws of Canada or a province of Canada.

9. Bonds, debentures, promissory notes and other evidences of indebtedness of a corporation incorporated under section 142 of the Electricity Act, 1998.

10. Bonds, debentures, promissory notes or other evidence of indebtedness of a corporation if the municipality first acquires the bond, debenture, promissory note or other evidence of indebtedness as a gift in a will and the gift is not made for a charitable purpose.

11. Securities of a corporation, other than those described in paragraph 10, if the municipality first acquires the securities as a gift in a will and the gift is not made for a charitable purpose.

12. Shares of a corporation if,

- i. the corporation has a debt payable to the municipality,
- ii. under a court order, the corporation has received protection from its creditors,
- iii. the acquisition of the shares in lieu of the debt is authorized by the court order, and
- iv. the treasurer of the municipality is of the opinion that the debt will be uncollectable by the municipality unless the debt is converted to shares under the court order. O. Reg. 438/97, s. 2; O. Reg. 265/02, s. 1; O. Reg. 399/02, s. 2; O. Reg. 655/05, s. 2; O. Reg. 607/06, s. 1; O. Reg. 39/07, s. 1.

3. (1) A municipality shall not invest in a security under subparagraph 1 iii, v.1, v.2, vi.1, vi.2 or vi.3 or paragraph 3.1 or 4 of section 2 unless the bond, debenture, promissory note or evidence of indebtedness is rated,

(a) Revoked: O. Reg. 265/02, s. 2 (1).

(b) by Dominion Bond Rating Service Limited as "AA(low)" or higher;

(b.1) by Fitch Ratings as "AA-" or higher;

(c) by Moody's Investors Services Inc. as "Aa3" or higher; or

(d) by Standard and Poor's as "AA-" or higher. O. Reg. 438/97, s. 3 (1); O. Reg. 265/02, s. 2 (1); O. Reg. 399/02, s. 3 (1); O. Reg. 655/05, s. 3 (1, 2); O. Reg. 607/06, s. 2; O. Reg. 39/07, s. 2.

(2) Revoked: O. Reg. 655/05, s. 3 (3).



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(2.1) A municipality shall not invest in a security under paragraph 6.1 of section 2 unless the security is rated,

- (a) by Dominion Bond Rating Service Limited as "AAA";
- (b) by Fitch Ratings as "AAA";
- (c) by Moody's Investors Services Inc. as "Aaa"; or
- (d) by Standard and Poor's as "AAA". O. Reg. 655/05, s. 3 (4).

(3) A municipality shall not invest in an asset-backed security under paragraph 7 of section 2 that matures more than one year from the date of issue unless the security is rated,

- (a) by Dominion Bond Rating Service Limited as "AAA";
- (a.1) by Fitch Ratings as "AAA";
- (b) by Moody's Investors Services Inc. as "Aaa"; or
- (c) by Standard and Poor's as "AAA". O. Reg. 265/02, s. 2 (2); O. Reg. 399/02, s. 3 (2); O. Reg. 655/05, s. 3 (5).

(4) A municipality shall not invest in an asset-backed security under paragraph 7 of section 2 that matures one year or less from the date of issue unless the security is rated,

- (a) by Dominion Bond Rating Service Limited as "R-1(high)";
- (a.1) by Fitch Ratings as "F1+";
- (b) by Moody's Investors Services Inc. as "Prime-1"; or
- (c) by Standard and Poor's as "A-1+". O. Reg. 265/02, s. 2 (2); O. Reg. 399/02, s. 3 (3); O. Reg. 655/05, s. 3 (6).

(4.1) A municipality shall not invest in a security under paragraph 7.1 of section 2 unless the security is rated,

- (a) by Dominion Bond Rating Service Limited as "A" or higher;
- (b) by Fitch Ratings as "A" or higher;
- (c) by Moody's Investors Services Inc. as "A2"; or
- (d) by Standard and Poor's as "A". O. Reg. 655/05, s. 3 (7).

(4.2) A municipality shall not invest in a security under paragraph 7.2 of section 2 unless the security is rated,

- (a) by Dominion Bond Rating Service Limited as "AA(low)" or higher;
- (b) by Fitch Ratings as "AA-" or higher;
- (c) by Moody's Investors Services Inc. as "Aa3" or higher; or
- (d) by Standard and Poor's as "AA-" or higher. O. Reg. 655/05, s. 3 (7).

(5) A municipality shall not invest in a security under paragraph 8 of section 2 unless the promissory note or commercial paper is rated,

- (a) by Dominion Bond Rating Service Limited as "R-1(mid)" or higher;



- (a.1) by Fitch Ratings as "F1+";
- (b) by Moody's Investors Services Inc. as "Prime-1"; or
- (c) by Standard and Poor's as "A-1+". O. Reg. 265/02, s. 2 (2); O. Reg. 399/02, s. 3 (4); O. Reg. 655/05, s. 3 (8).

(6) If an investment made under paragraph 7 or 8 of section 2 falls below the standard required under subsection (3), (4) or (5), as the case may be, the municipality shall sell the investment within 30 days after the day the investment falls below the standard. O. Reg. 265/02, s. 2 (2).

(7) A municipality shall not invest in a security under paragraph 9 of section 2 unless, at the time the investment is made and as long as it continues, the investment ranks, at a minimum, concurrently and equally in respect of payment of principal and interest with all unsecured debt of the corporation. O. Reg. 265/02, s. 2 (2).

(8) A municipality shall not invest in a security under paragraph 9 of section 2 unless, at the time the investment is made, the total amount of the municipality's investment in debt of any corporation incorporated under section 142 of the Electricity Act, 1998 that would result after the proposed investment is made does not exceed the total amount of investment in debt, including any interest accrued on such debt, of the municipality in such a corporation that existed on the day before the day the proposed investment is to be made. O. Reg. 265/02, s. 2 (2).

(9) Any investment made under paragraph 9 of section 2, including any refinancing, renewal or replacement thereof, may not be held for longer than a total of 10 years from the date such investment is made. O. Reg. 265/02, s. 2 (2).

(10) Subsections (7), (8) and (9) do not prevent a municipality from holding or disposing of a security described in paragraph 9 of section 2 issued by a corporation incorporated under section 142 of the Electricity Act, 1998, if the municipality acquired the security through a transfer by-law or otherwise under that Act. O. Reg. 655/05, s. 3 (9).

(11) A municipality shall sell an investment described in paragraph 10 or 11 of section 2 within 90 days after ownership of the investment vests in the municipality. O. Reg. 655/05, s. 3 (9).

(12) If an investment described in subsection (1), (2.1), (4.1) or (4.2) falls below the standard required by the subsection, the municipality shall sell the investment within 90 days after the day the investment falls below the standard. O. Reg. 655/05, s. 3 (9).

4. (1) A municipality shall not invest more than 25 per cent of the total amount in all sinking and retirement funds in respect of debentures of the municipality, as estimated by its treasurer on the date of the investment, in short-term debt issued or guaranteed by the municipality. O. Reg. 438/97, s. 4 (1).

(2) In this section,

"short-term debt" means any debt, the terms of which provide that the principal and interest of the debt shall be fully repaid no later than 364 days after the debt is incurred. O. Reg. 438/97, s. 4 (2).

4.1 (1) A municipality shall not invest in a security under paragraph 7 of section 2 or in a promissory note or commercial paper under paragraph 8 of section 2 unless, on the date that the investment is made,

(a) the municipality itself is rated, or all of the municipality's long-term debt obligations are rated,



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(i) by Dominion Bond Rating Service Limited as "AA(low)" or higher,

(i.1) by Fitch Ratings as "AA-" or higher,

(ii) by Moody's Investors Services Inc. as "Aa3" or higher, or

(iii) by Standard and Poor's as "AA-" or higher; or

(b) the municipality has entered into an agreement with the Local Authority Services Limited and the CHUMS Financing Corporation to act together as the municipality's agent for the investment in that security, promissory note or commercial paper. O. Reg. 265/02, s. 3; O. Reg. 399/02, s. 4; O. Reg. 655/05, s. 4 (1, 2).

(1.1) A municipality shall not invest in a security under paragraph 7.1 or 8.1 of section 2 unless, on the date the investment is made, the municipality has entered into an agreement with the Local Authority Services Limited and the CHUMS Financing corporation to act together as the municipality's agent for the investment in the security. O. Reg. 655/05, s. 4 (3).

(1.2) Subsection (1.1) does not apply to investments in securities by the City of Ottawa if all of the following requirements are satisfied:

1. Only the proceeds of the sale by the City of its securities in a corporation incorporated under section 142 of the Electricity Act, 1998 are used to make the investments.

2. The investments are made in a professionally-managed fund.

3. The terms of the investments provide that,

i. where the investment is in debt instruments, the principal must be repaid no earlier than seven years after the date on which the City makes the investment, and

ii. where the investment is in shares, an amount equal to the principal amount of the investment cannot be withdrawn from the fund for at least seven years after the date on which the City makes the investment.

4. The City establishes and uses a separate reserve fund for the investments.

5. Subject to paragraph 6, the money in the reserve fund, including any returns on the investments or proceeds from their disposition, are used to pay capital costs of the City and for no other purpose.

6. The City may borrow money from the reserve fund but must repay it plus interest. O. Reg. 655/05, s. 4 (3).

(2) The investment made under clause (1) (b) or described in subsection (1.1), as the case may be, must be made in the public sector group of funds of the Local Authority Services Limited and the CHUMS Financing Corporation with,

(a) another municipality;

(b) a public hospital;

(c) a university in Ontario that is authorized to engage in an activity described in section 3 of the Post-secondary Education Choice and Excellence Act, 2000;

(d) the board of governors of a college established under the Ontario Colleges of Applied Arts and Technology Act, 2002;

(e) a school board; or



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(f) any agent of an institution listed in clauses (a) to (d). O. Reg. 265/02, s. 3; O. Reg. 655/05, s. 4 (4); O. Reg. 607/06, s. 3.

5. A municipality shall not invest in a security issued or guaranteed by a school board or similar entity unless,

(a) the money raised by issuing the security is to be used for school purposes; and

(b) Revoked: O. Reg. 248/01, s. 1.

O. Reg. 438/97, s. 5; O. Reg. 248/01, s. 1.

6. (1) A municipality shall not invest in a security that is expressed or payable in any currency other than Canadian dollars. O. Reg. 438/97, s. 6 (1).

(2) Subsection (1) does not prevent a municipality from continuing an investment, made before this Regulation comes into force, that is expressed and payable in the currency of the United States of America or the United Kingdom. O. Reg. 438/97, s. 6 (2).

7. (1) Before a municipality invests in a security prescribed under this Regulation, the council of the municipality shall, if it has not already done so, adopt a statement of the municipality's investment policies and goals. O. Reg. 438/97, s. 7.

(2) In preparing the statement of the municipality's investment policies and goals under subsection (1), the council of the municipality shall consider,

(a) the municipality's risk tolerance and the preservation of its capital;

(b) the municipality's need for a diversified portfolio of investments; and

(c) obtaining legal advice and financial advice with respect to the proposed investments.
O. Reg. 265/02, s. 4.

(3) Revoked: O. Reg. 655/05, s. 5.

(4) In preparing the statement of the municipality's investment policies and goals under subsection (1) for investments made under paragraph 9 of section 2, the council of the municipality shall consider its plans for the investment and how the proposed investment would affect the interest of municipal taxpayers. O. Reg. 265/02, s. 4.

8. (1) If a municipality has an investment in a security prescribed under this Regulation, the council of the municipality shall require the treasurer of the municipality to prepare and provide to the council, each year or more frequently as specified by the council, an investment report. O. Reg. 438/97, s. 8 (1).

(2) The investment report referred to in subsection (1) shall contain,

(a) a statement about the performance of the portfolio of investments of the municipality during the period covered by the report;

(b) a description of the estimated proportion of the total investments of a municipality that are invested in its own long-term and short-term securities to the total investment of the municipality and a description of the change, if any, in that estimated proportion since the previous year's report;

(c) a statement by the treasurer as to whether or not, in his or her opinion, all investments are consistent with the investment policies and goals adopted by the municipality;



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(d) a record of the date of each transaction in or disposal of its own securities, including a statement of the purchase and sale price of each security; and

(e) such other information that the council may require or that, in the opinion of the treasurer, should be included. O. Reg. 438/97, s. 8 (2); O. Reg. 655/05, s. 6.

(3) Upon disposition of any investment made under paragraph 9 of section 2, the council of the municipality shall require the treasurer of the municipality to prepare and provide to the council a report detailing the proposed use of funds realized in the disposition. O. Reg. 265/02, s. 5.

8.1 If an investment made by the municipality is, in the treasurer's opinion, not consistent with the investment policies and goals adopted by the municipality, the treasurer shall report the inconsistency to the council of the municipality within 30 days after becoming aware of it. O. Reg. 655/05, s. 7.

9. (1) Despite this Regulation, an investment by a municipality in bonds, debentures or other indebtedness of a corporation made before March 6, 1997 may be continued if the bond, debenture or other indebtedness is rated,

(a) Revoked: O. Reg. 265/02, s. 6.

(b) by Dominion Bond Rating Service Limited as "AA(low)" or higher;

(b.1) by Fitch Ratings as "AA-" or higher;

(c) by Moody's Investors Services Inc. as "Aa3" or higher; or

(d) by Standard and Poor's as "AA-" or higher. O. Reg. 438/97, s. 9 (1); O. Reg. 265/02, s. 6; O. Reg. 399/02, s. 5; O. Reg. 655/05, s. 8.

(2) If the rating of an investment continued under subsection (1) falls below the standard required by that subsection, the municipality shall sell the investment within 90 days after the day the investment falls below the standard. O. Reg. 438/97, s. 9 (2).

6. Roles and Responsibilities

The Financial Services Department shall be responsible for:

- Future updates to this policy
- Reporting to Council
- Adherence to the Municipal Act



	Appendix 4: Development Charge Borrowing /Lending Policy	
	Policy Category:	
	Policy No.:	Implementing Procedure No.:
Approving Authority: Council	Effective Date: September 2010	
Approved or Last Reviewed Date: September 2022	Next Review Year: 2027	
Area(s) this policy applies to: Financial Strategy & Investments, Financial Services	Owner Department: Financial Strategy & Investments, Financial Services	
Related Policy(ies):		

Note: Questions about this policy should be directed to the Owner Department.

1. Purpose Statement

The objective of this policy is to provide a framework with respect to borrowing funds to complete Development Charge (DC) related capital projects. As well, this policy provides a framework for the City to borrow funds from the DC Reserves.

2. Applicability and Scope Statement

N/A

3. Background

Every five years, Council is required to approve a Development Charges Background Study and associated by-laws.

As part of these updates, multi-year capital programs are approved by Council. Due to the timing of these capital programs, it is regularly communicated that there will be significant borrowing required to fund these projects in advance of the City collecting the related DCs.

There are really only two funding options available to the City. The first is to borrow funds through debenturing or government agency sponsored loans (i.e., Canada Housing and Mortgage Corporation for certain projects). The second is to borrow internally. Under either method, the interest on the borrowed amount can be charged back to the Developers, under the Development Charge Act.

Debentures (External Borrowing)

For the majority of its external funding requirements, the Town would have to borrow through the Region of York (the Region has an AAA credit rating; Markham does not have a rating). The disadvantages of this approach are that the City would have to borrow in advance of needing the cash and in significant sizes that would result in situations of having borrowed money (at higher



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rates) sitting in the bank (at lower rates) for prolonged periods of time. As well, there would be an uncertainty regarding the required term of the borrowing. If the City collects DC's faster than expected, that money will be sitting in the bank waiting to repay the external debt at maturity. Or alternatively, the City collects less DC's than expected and does not have enough money to repay the debt at maturity and requires further borrowing. Under this method, the Developers may end up paying more interest than necessary. The disadvantages of external borrowing can be negated by combining the approach with an internal borrowing strategy.

Internal Borrowing

This general portfolio balance is a potential source of borrowing for the DC reserves. Under the right conditions, this type of internal borrowing can benefit both the City and Developers since it allows for greater flexibility as it does not require the involvement of York Region and the comparatively longer lead times for borrowing.

Internal borrowing will be capped at a maximum of 25% of the previous year's average general portfolio balance, in order to not restrict the City's ability to invest in other opportunities. The internal borrowing rate will be determined by the York Region debenture rate at the time that borrowing is required. This policy will allow the City to reap higher rates of return for its general portfolio, while still allowing the DC reserves to borrow at market rates but with greater flexibility.

The strategy will be to take advantage of external borrowing when rates are low and to use internal borrowing when rates are higher. The attached DC Borrowing Policy combines both the internal and external approaches.

Any internal borrowing will be tracked and accounted for in the same manner as the City's existing money market and bond investments.

Development Charge Lending

From time to time, the City's general bank account may have a short-term requirement for funds. To allow for flexibility, the DC Reserve can act as a funding mechanism to avoid a potential overdraft situation. Any lending would follow the same guidelines as outlined in this policy for borrowing.

4. Definitions

None

5. Policy Statements

SOURCES OF BORROWING

This section outlines the sources of funding available when the DC Reserves are in (or are approaching) a deficit balance.

Internal Borrowing

The City may loan the DC reserves up to a cumulative maximum of 25% of the previous year's average general portfolio balance (i.e., the City's cash and investments, as defined under the Eligible Investments section of the Municipal Act, that are not attributable to interest bearing reserves, reserve funds, and trust funds). For example, if the average general portfolio balance



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was \$200 million, the City could provide up to \$50 million of funds to the DC reserves. The 25% limit was chosen as it still allows the City to maintain a high level of liquidity and mirrors the 25% annual repayment limit decided upon by the Ministry of Municipal Affairs and Housing.

Term of Borrowing

The internal borrowing provided from the City's General Portfolio will act as a loan for a predetermined period of time. DC Reserves will be able to continue to use these funds while there is a negative balance. At any time, the City can decide to call upon these funds if the money is needed elsewhere. It would be at this point, the DC Reserve would turn to external borrowing. (Note: there would need to be enough time to secure external borrowing before the loan could be called).

Internal Borrowing Interest Rate

The Prime Rate will be applied when the borrowing is deemed to be less than five years in duration. The York Region debenture rate will be applied when the borrowing is deemed to be greater than five years in duration. The specific York Region debenture rate should match the forecasted duration of the loan.

External Borrowing

Any funding requirements not covered by internal borrowing will require external borrowing. The determination of the source of the funds (i.e. debenturing through the Region of York or borrowing through a bank or government agency) will be made at that time depending on the length of term required, market conditions and rates. All external borrowing needs to be coordinated through the Region of York.

ADMINISTRATION

Any external borrowing will be brought to Council for approval. Any internal borrowing will be approved by the Treasurer and be reported to Council no fewer than twice per year. The determination of the borrowing source will be at the discretion of the Treasurer of the City of Markham.

Any internal borrowing will be tracked and accounted for in the same manner as the City's existing investment portfolio.

As per the Municipal Act, before authorizing any specific work or class of work or any increase in the expenditure for a previously authorized specific work or class of work that would require a long-term debt or financial obligation, the Treasurer will calculate an updated annual repayment limit using the most recent debt and financial obligation limit determined by the Ministry of Municipal Affairs and Housing.

6. Roles and Responsibilities

The Financial Services Department shall be responsible for:

- Future updates to this policy



	Appendix 5: Investment Interest Allocation Policy	
	Policy Category:	
	Policy No.:	Implementing Procedure No.:
Approving Authority: Council		Effective Date: October 2009
Approved or Last Reviewed Date: May 2019		Next Review Year: Fall 2024
Area(s) this policy applies to: Financial Strategy & Investments, Financial Services		Owner Department: Financial Strategy & Investments, Financial Services
Related Policy(ies):		

Note: Questions about this policy should be directed to the Owner Department.

1. Purpose Statement

The objective of this policy is to provide a framework with regards to the recording and allocation methods of the City’s Investment Interest income (including bonds, money market, interest earned on bank balances, etc.).

2. Applicability and Scope Statement

3. Background

This policy has been designed to provide a framework with respect to the recording and allocation methods of the City’s Investment Interest Income. The main purpose of developing this policy is to create a process that will be used to smooth year-to-year fluctuations in the Investment Interest budget through the use of a Capital Gains Reserve.

The City invests in both short-term (money market) and long-term (bond market) investments. Since the long-term investments are held over multiple years, the rate of return on the bond portion of the portfolio does not fluctuate significantly year over year.

Because of the large swing in portfolio balances throughout the year (due to the timing of the collection and disbursement of taxes), there will always need to be a significant portion of the City’s funds invested in the money market.

The City’s practice has been to allocate money market rates to the interest-bearing reserves and apply bond interest to the general portfolio. The reasons for this are 1) over the long term, bond rates generally outperform money market rates, therefore the City is able to achieve higher rates of return in its general portfolio and thereby reducing the immediate need for tax increases; 2) bond market rates are more stable which allows for smoother budgeting; and 3) reserves and reserve



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funds can more easily absorb these money market rate fluctuations as the requirements for these funds are longer term in nature.

This policy maintains the current practice of allocating money market interest (typically around prime less 1.7%) to interest bearing reserves and reserve funds. This policy also prescribes that reserves with negative balances be charged interest at a rate of prime (which is more reflective of the rate for borrowing).

Capital Gains Reserve

Over the past 10 years, the City has been averaging approximately \$840,000/year. Historically these surpluses were simply amalgamated into the City’s year-end operating surplus/deficit. A Council resolution from March 2005 dictates that “year-end operating surpluses, if any, be used first to top-up the Corporate Rate Stabilization Reserve...and secondly to replenish the expenditures in the Environmental Land Acquisition Reserve Fund, and finally transferred to the Life Cycle Replacement and Capital Reserve Fund”.

The attached policy seeks to give staff flexibility in taking investment income surpluses (or a portion thereof) and transferring to a special Capital Gains Reserve. The purpose of this would be to provide a method of applying surpluses earned in one year to a subsequent year’s budget. It allows for smoother budgeting, as well as promoting the best buy/sell decisions for the City since the impact to future year’s budgets can be managed better.

For example, a 5-year \$1.0 million, 6% coupon bond purchased at par earns the City \$60,000/year in interest (\$300,000 over a 5 year period). If the City can sell that bond for \$1.1 million and reinvest the \$1.1 million at 4%, the City earns \$44,000/year plus the \$100,000 in capital gains for a total of \$320,000 over 5 years. This is the best decision for the City to make but has the following effect on interest income revenues:

Current	Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL
Buy and Hold (A)	\$60 K	\$60 K	\$60 K	\$60 K	\$60 K	\$300 K
Sell and Reinvest (B)	\$144 K	\$44 K	\$44 K	\$44 K	\$44 K	\$320 K
Difference (D)	\$84 K	(\$16 K)	(\$16 K)	(\$16 K)	(\$16 K)	\$20 K

Budget (B)	\$44 K	\$44 K	\$44 K	\$44 K
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By being able to take a portion of the \$100,000 of capital gains in Year 1 and transferring \$20,000 to each of following years, it can help offset the reduction in income in Years 2-5 which allows for higher annual Investment Interest budgets each year (by \$20,000 per year in this example)

Proposed	Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL
Buy and Hold (A)	\$60 K	\$60 K	\$60 K	\$60 K	\$60 K	\$300 K
Sell and Reinvest (B)	\$144 K	\$44 K	\$44 K	\$44 K	\$44 K	\$320 K
Transfer to/from Reserve (C)	(\$80 K)	\$20 K	\$20 K	\$20 K	\$20 K	\$0 K
Difference (D)	\$4 K	\$4 K	\$4 K	\$4 K	\$4 K	\$20 K

Budget (B + C)	\$64 K	\$64 K	\$64 K	\$64 K
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There is no long-term financial impact to this policy as it simply outlines the methods of allocating interest. As outlined above, it will have an impact on budget setting in future years.

4. Definitions

None

5. Policy Statements

INTEREST ALLOCATION

This section outlines the methods for allocating interest to various City Reserves and Reserve Funds.

Development Charges Reserves

The Development Charge Reserves have its own segregated investment pool. The interest generated from these investments is fully allocated to the Development Charge Reserves on a monthly basis. In cases where there is internal borrowing to the Development Charges reserves, the Prime Rate will be applied when the borrowing is deemed to be less than five years in duration. The York Region debenture rate will be applied when the borrowing is deemed to be greater than five years in duration. The specific York Region debenture rate should match the forecasted duration of the loan.

Interest Bearing Reserves and Reserve Funds

There are no specific investments made on behalf of reserve and reserve funds. Interest is calculated and allocated monthly. The amount of interest is determined by applying the average money market rate earned by the City in a given month to the previous month's ending reserve balance. Any reserves or reserve funds with negative balances will be charged at a rate of prime.



Varley Trust

Through a past agreement with the Varley Trust, interest is calculated and allocated monthly by applying the average bond market rate (exclusive of capital gains) earned by the City in a given month to the previous month's ending reserve balance.

General Portfolio

The remaining interest not allocated to the above reserves and trusts is deemed to be the interest earned on the general portfolio.

CAPITAL GAINS RESERVE

City staff have the authority to transfer surpluses in the Capital Gains account to a Capital Gains Reserve.

The Capital Gains reserve can only be drawn upon in the following situations:

- a) Funds are required to make up for a deficit in the Investment Interest or Capital Gains accounts
- b) Approval is given through the budget process to use the funds in the reserve to help set the Investment Interest budget
- c) Funds can be drawn from the reserve to be allocated to other reserves using either of the following methodologies:
 - i. to all interest-bearing reserves and reserve funds on a prorated basis; or
 - ii. in a method similar to the process of allocating year end surpluses (i.e. first to top-up the Corporate Rate Stabilization Reserve to a level equivalent to 15% of local tax revenues and secondly to replenish the expenditures in the Environmental Land Acquisition Reserve Fund, and finally transferred to the Life Cycle Replacement and Capital Reserve Fund)

6. Roles and Responsibilities

The Financial Services Department shall be responsible for:

- Future updates to this policy



	Appendix 6: Reserve Policy	
	Policy Category: Finance	
	Policy No.:	Implementing Procedure No.:
Approving Authority: Chief Administrative Officer (CAO)		Effective Date: 2017
Approved or Last Reviewed Date: December 1, 2019		Next Review Year: Fall 2024
Area(s) this policy applies to: City-wide		Owner Department: Financial Services
Related Policy(ies):		

Note: Questions about this policy should be directed to the Owner Department.

1. Purpose Statement

The primary objective is to ensure that monies are set aside for the long-term goals (e.g. to replace & rehabilitate infrastructure, to smooth tax rate impacts, etc.) of the City and that those funds will be available when needed.

2. Applicability and Scope Statement

The policy applies to all Reserve and Reserve Funds in the City.

3. Background

Asset Life Cycle Reserve Study In 2005, Council approved a reserve study that examined the City’s Reserves and Reserve Funds with the purpose of:

- Determining the adequacy of the City’s Reserves to meet known future expenditures (Infrastructure/Capital Asset Rehabilitation/Replacements) for 25 years based on projected inflows
- Determining the adequate level for the City’s corporate rate stabilization/contingency reserve based upon comparisons and benchmarking with other Municipalities and “best practices”
- Reviewing, consolidating and refining policies for the City’s various reserves and reserve funds

4. Definitions

N/A



5. Policy Statements

The following sections provide more details on the Reserve Study and policies Council approved.

Life Cycle Replacement and Capital Reserve Fund

One of the major recommendations from the 2005 Reserve Study was the consolidation of reserves into the Life Cycle Replacement and Capital reserve or the financial impact of these recommendations (e.g., the reserves that were consolidated to create the Life Cycle Replacement and Capital Reserve). This reserve is to fund the replacement of the City's aging infrastructure and for major capital expenditures approved by Council.

- Funding for this reserve will come from the following sources
- The City's Operating Budget contribution to Capital
- Future interest income (in excess of \$1M) from long-term loans and future dividends from Markham Enterprises Corporation, a wholly-owned subsidiary, and its subsidiaries
- Proceeds from the sale of asset, excluding land, and
- Future year-end Operating Budget Surpluses

Corporate Rate Stabilization Reserve

The purpose of this reserve is to maintain the City's cash flow, minimize need for short-term borrowing, fund urgent expenditure requirements, minimize changes in the property tax rate, and to smooth out fluctuations due to one-time expenditures.

Based on Government Finance Officer Association's (GFOA) recommended best practices, the balance in the Corporate Rate Stabilization reserve was established at 15% of the local tax revenues.

In addition, future year-end operating Budget surpluses, if any, will be used to top-up this reserve to the target balance. As explained in the Future Operating Surplus section, below, once the target balance in the Corporate Rate Stabilization is achieved, remaining year-end surpluses, if any, will be allocated to other reserves in a sequential order, as approved by Council.

Other Reserve Study Recommendations and Policies

Non-DC Growth Reserve Fund – intended for the purpose of funding the non-DC component of growth-related projects. See "Development Charge (DC) Projects – Non-DC Reserve Funding" section in the Capital Budget Guidelines section for further information on the City's requirement to fund a portion of growth-related new capital infrastructure projects. Proceeds from future land sales will be the source of funding for this reserve.

Facility Ramp-up Reserve – funded from the operating Budget dollars included in previous years' Budgets to ramp-up for facility operating costs. Intended use of this reserve was not defined when the reserve was established, however, it was used to fund non-growth facility-related capital projects in the past, with Council approval. Balance at the end of each fiscal year will be transferred to the Corporate Rate Stabilization Reserve.

Environmental Land Acquisition Reserve Fund – a new reserve established in 2005 to provide a source of financing for the City to acquire/protect environmentally sensitive land. On an annual basis, \$250,000 of interest income from a long-term loan to a related company, Alectra, will be the source of funding for this reserve. As well, any remaining year end surpluses



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after topping up the stabilization reserve will be used to replenish expenditures in the Reserve Fund.

Environmental Sustainability Reserve Fund – intended to provide a source of funding for internal (City) and external (e.g., Community groups) initiatives that are environmental in nature. A base level of \$150,000 was established for this fund. The process to replenish the base for expenditures is through the following year's Capital Budget process.

Land Acquisition Reserve Fund - a new reserve established in 2005 to provide a source of financing for the City to acquire land that is strategic in nature, non-growth (and thus cannot be DC-funded), and not environmentally sensitive. On an annual basis, \$250,000 of interest income from a long-term loan to a related company, Alectra, will be the source of funding for this reserve.

Future Operating Surpluses

Prior to the 2005 Reserve study, year-end Operating Budget surpluses were directed to the Corporate Rate Stabilization reserve. The 2005 Reserve study established a target balance for the Corporate Rate Stabilization reserve at 15% of local tax revenues. Accordingly, a policy was adopted by Council to prioritize the funding of Reserves from future operating surpluses:

Future year-end surpluses, if any, in the operating Budget will be allocated to top-up the Corporate Rate Stabilization reserve to 15% of local tax revenues first. Year-end surpluses remaining, if any, after topping up the stabilization reserve will be used to replenish expenditures in the Environmental Land Acquisition Reserve Fund (second priority) and the Life Cycle Reserve Fund (third priority). Should future year-end surpluses not be sufficient to top-up the Stabilization and replenish the Environmental Land Acquisition reserve fund, the funding requirements should be included for discussion in the following year's Budget discussions.

Waterworks Reserves

Waterworks Reserves is water rate funded and offsets fluctuations in gross profit on water sales to residents and funds repairs/ replacements of waterworks capital infrastructures. In 2007, Council approved the Water and Wastewater Reserve Study with the purpose of:

- Addressing the ongoing replacement and rehabilitation requirements for the Waterworks infrastructure over their useful lives
- Determining the adequacy of the City's Waterworks Reserves to meet known future expenditures for 25 years

Based on the future replacement and rehabilitation program as identified in the Water and Wastewater Reserve Study, the Waterworks Reserves will require additional funding in order to sustain future replacement and rehabilitation requirements. As a result, effective January 1, 2008, a Water & Wastewater Infrastructure Surcharge was implemented, to be phased-in over 10 years. Any potential increase to the approved surcharge will be brought forward to Council through the annual reserve study update and the annual Budget process.



6. Roles and Responsibilities

The Financial Services Department shall be responsible for:

- Future updates to this policy



	Appendix 7: Debt Policy	
	Policy Category: Finance	
	Policy No.:	Implementing Procedure No.:
Approving Authority: Chief Administrative Officer		Effective Date: 2006
Approved or Last Reviewed Date: January 2020		Next Review Year: 2025
Area(s) this policy applies to: Financial Strategy & Investments, Financial Services		Owner Department: Financial Services
Related Policy(ies):		

Note: Questions about this policy should be directed to the Owner Department.

1. Purpose Statement

Borrowing has its appropriate place in making prudent financing decisions. The City will continue to capitalize on fluctuations in interest rates and recognize when borrowing is appropriate to minimize the impact on tax rates. Building growth related infrastructure in advance of development combined with the fluctuations in development charge revenues, may result in a future need to borrow.

2. Applicability and Scope Statement

N/A

3. Background

N/A

4. Definitions

N/A

5. Policy Statements

Policy on Debt Issuance

Markham will strive to maintain its status as a “Pay As You Go” Community and the City will only consider borrowing for growth related capital projects.

Provincial Guidelines

- Annual payments relating to debt and financial obligations should not be more than 25% of own source revenues and fund revenues, not including Municipal electrical utilities revenues.
- Markham’s annual repayment limit for 2019 was approximately \$88.0 million.



6. Roles and Responsibilities

The Financial Services Department shall be responsible for:

- Future updates to this policy



	Appendix 8: Expenditure Control Policy	
	Policy Category: Finance Services - Administration	
	Policy No.:	Implementing Procedure No.:
Approving Authority: ELT	Effective Date: June 2011	
Approved or Last Reviewed Date: June 2021	Next Review Year: 2026	
Area(s) this policy applies to: Corporate-wide	Owner Department: Financial Services	
Related Policy(ies): Business Expense & Conference Policy Code of Ethic and Conduct Petty Cash Policy Procurement and Corporate Card Policy Purchasing By-law #2017-8		

Note: Questions about this policy should be directed to the Owner Department.

1. Purpose Statement

The purpose of this policy is to establish internal controls over the authorization of expenses.

2. Applicability and Scope Statement

This policy applies to all authorized individuals or designates authorizing payments on behalf of **Markham**.

3. Background

To establish internal controls over the authorization of expenses, **contract overruns**, **purchase order** adjustments and **change order** requirements.

4. Definitions

“Authorized Employee” means an employee who have been approved by the appropriate Director and Commissioner to have signing authority

“Capital Budget” means a financial plan outlining expenditures and revenues of a Capital Project that is formally reviewed and approved by **Council**;

“Change Order” means a component of the change management process whereby changes in the scope of work agreed to by **Markham** and the vendor(s);

“Cheque Requisition” means a form requesting a cheque be prepared for payment of non-invoice related transactions (i.e., seminar, conference, and membership);



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“**Commissioner**” means a person appointed by **Council** with administrative responsibilities of a group of departments;

“**Commitment**” means an act in the form of a contract or **purchase order** binding **Markham** to a financial obligation;

“**Contingency**” means an unexpected requirement not specified in the original scope of a project that may result in a project change and additional cost;

“**Cost Centre Manager**” means a person holding a position that has staff reporting directly to him/her and has authority over the scheduling of work and is responsible for the work that these staff produce (e.g., Supervisor, Coordinator, etc.);

“**Criteria**” means a set of rules the conformance to which will govern the authority limits to award a contract

“**Council**” means the Council of the Corporation of the City of **Markham**;

“**Designate**” means the staff member who may be temporarily appointed to act on behalf of an authority named in this Policy;

“**Director**” means a person holding a management position of Director within a department and includes the **Treasurer**, Fire Chief, Deputy Fire Chief, Solicitor, Clerk, Architect and Chief Information Officer (CIO), and any other title approved by Human Resources as a staff position equivalent to that of a Director;

“**ELT**” means the Executive Leadership Team;

“**Manager**” means a person holding a management position of Manager within a department and includes the Project Manager, Assistant Solicitors and Deputy Clerk and any other title approved by Human Resources as a staff position equivalent to that of a Manager;

“**Markham**” means the Corporation of the City of Markham’

“**Operating Budget**” means a financial plan, outlining expected revenues, expenses and expenditures for operations, that is formally reviewed and approved by **Council**;

“**Overruns**” means an increase in costs resulting from unforeseen additional services or materials and includes all addenda, change orders, and extensions to the original contract or **purchase order** value. Overruns resulting from a change in scope from the original contract must be identified and dealt with as a new purchase;

“**Petty Cash**” means a small amount of cash available for necessary minor purchases;

“**Purchase Order**” means a purchase order (blanket, fixed, regular) issued by the Purchasing Department that confirms **Markham’s** intent to procure goods and services for a price and from the vendor as stated in the purchase order;

“**Treasurer**” means the **Council** appointed Treasurer of the Corporation of the City of **Markham**;

“**User Department**” means the department within **Markham** requiring goods and services.



5. Policy Statements

5.0 COMMITMENTS

5.01 The general level of authority to authorize awards within Markham’s approved Operating and Capital budgets will be as follows:

a) Value <\$5,000

The user department Commissioner or designate delegate shall award purchases of goods and services under \$5,000.

b) Contract awards that are within the Established Criteria:

Contract Value	Approval Authority
\$5,000 - 25,000	Manager
\$25,001 - \$100,000	Director
100,001 - \$350,000	Commissioner
>\$350,000	CAO

c) Contract awards that are outside the established criteria:

Contract Value	Approval Authority
\$5,000 - \$25,000	Manager
\$25,001 - \$50,000	Director
\$50,001 - \$100,000	Commissioner
100,001 - \$350,000	CAO
>\$350,000	Council

Established Criteria

The following criteria must be met to enable award of contracts:

- The expenses relating to the goods/services is included in the budget (Operating/Capital)
- The award is within budget
- The award results from the normal tendering process
- The award is to the lowest priced proponent
- The term of the contract is for a maximum of four (4) years
- There is no litigation between the successful bidder and Markham
- There is no disqualified Bidder (which disqualified Bidder is also the lowest priced or highest ranked Bidder (as applicable) pursuant to the Quotation process) at the time of Contract Award

5.02 Contingencies

a) For approved contingencies, the Director of the User Department responsible for the project will have the authority to authorize project changes. It is the responsibility of the



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Director of the **User Department** to ensure that the project **contingency** fund does not exceed the original **contingency** funding allowance on the contract award.

5.03 Capital Overruns

The level of authority for capital expenditures that exceed awarded **commitments** (contract **overruns**) will be as follows:

Dollar Threshold*	Approval Authority
\$0 - \$10,000	Director
\$10,001 - \$50,000	Commissioner
\$50,001 - \$100,000	CAO
>\$100,000	Council

*The dollar threshold limits are cumulative in nature. Two individual capital **overruns** at \$9,000 each for a cumulative total of \$18,000 will require the **Commissioner's** authorization.

a) Approval for a capital overrun must be obtained from the appropriate authority level via an email and a **Purchase Order** Adjustment Authorization Form (POAAF) must be completed within 10 business days with the email attached.

b) The **Treasurer** will review compliance and report any exceptions periodically to ELT.

5.04 Operating Overruns

1. The **User Department Commissioner** may approve **overruns** to contracts drawn from **Operating budgets**. The **User Department Commissioner** may approve overspending of any particular budget line by making the necessary balancing decisions with other **operating budgets** within their Commission. **Commissioners** are responsible to ensure that procedures are in place to prevent total budget overspending.

5.05 Purchase Order Increase with Budget Remaining Including Contingencies

a) The approval authority level for a purchase order increase is as follow: Dollar Threshold Approval

Dollar Threshold	Approval Authority
\$0 - \$50,000	Director
\$50,001 - \$100,000	Commissioner
\$100,001 to limit	CAO

5.06 Single Change Order With Budget Remaining Including Contingencies

a) The approval authority level for a single change order is as follow:



Dollar Threshold	Approval Authority
\$0 - \$50,000	Director
\$50,001 - \$100,000	Commissioner
\$100,001 to limit	CAO

5.1 PROCEDURES

5.11 Goods and Services less than \$100 (excluding Taxes)

- a) Goods and services costing less than \$100 required in the normal course of business may be paid for from **Petty Cash** or by using the Corporate Procurement Card.
- b) All withdrawals from **Petty Cash** and all expenditures using **Petty Cash** must be authorized by the employee’s next level of authority.
- c) Invoices will be approved by the appropriate authority and sent to the Accounts Payable Department for payment.

5.12 Goods and Services greater than \$100 and less than \$5,000 (excluding Taxes)

Goods and services costing more than \$100 and less than \$5,000, required in the normal course of business, may be purchased without a **purchase order** either through normal invoice procedures or by using the Corporate Procurement Card, except in the case of regular predictable expenses such as rent or utilities.

- a) Invoices will be approved by the appropriate authority and sent to the Accounts Payable Department for payment.

5.13 Goods and Services greater than \$5,000 (excluding Taxes)

- a) For goods and services costing more than \$5,000, a **purchase order** must be issued. The **purchase order** could be either a blanket, fixed or regular **purchase order** depending on the type of purchase.
- b) For purchases using a blanket or regular **purchase order**, invoices duly approved by the appropriate level of authority (sign off on the invoice), will be sent to Accounts Payable for payment processing.
- c) For **fixed purchase orders**, the invoices will be paid automatically by the Accounts Payable Department without the need for approval by the **User Department**. It is the responsibility of the **User Department** to inform Accounts Payable to stop payment for any reason before the payment is due.

5.14 Cheque Requisitions

5.14.1 When a Cheque Requisition can be used

- a) A **Cheque Requisition** can only be used if no invoice has been provided or is available from the vendor and for the follow authorized payment types:
 1. Payments to other levels of government or non-profit organization
 2. Honorariums (where regular ongoing requirements exist, a contract is recommended)



3. Legal fees and amounts transferred in trust through the law branch
4. Permits
5. Settlement of a legal claim
6. Purchase of land
7. Payment of a grant, donation or sponsorship
8. Refunding a prior payment
9. Payment of a rebate
10. Payment of a seminar or conference fee
11. Payment of a legal contract or agreement
12. Payment for election duties
13. Payment to Workplace Safety and Insurance Board (WSIB) b) If an invoice has been provided or is available from the vendor, the invoice must be processed through Accounts Payable

5.14.2 Authorizing a Cheque Requisition Payment

All **Cheque Requisitions** require two **Authorized Employee** signatures.

- a) A payment equal to or less than \$5,000 must be authorized by an **Authorized Employee** and their Immediate **Manager**.
- b) A payment more than \$5,000 and less than \$100,000 must be authorized by an **Authorized Employee** and their immediate **Director**.
- c) A payment equal to or more than \$100,000 must be authorized by an **Authorized Employee** and the applicable **Commissioner**.
- d) A payment for purchase of land must be authorized by an **Authorized Employee** and the **CAO**. The Senior Manager, Financial Strategy & Investments may authorize any Letter of Credit draw, reduction or release up to \$100,000 if the **Manager** or **Director** from the applicable department has approved that the necessary work has been completed and supporting documentation has been provided.

5.14.3 Appropriate Supporting Documentation

In order for Accounts Payable to process a **Cheque Requisition** payment, the requester must complete a Cheque Request Form (located on CheckMark) along with supporting documentation such as: Copy of the authorized claim settlement, final agreement and Council extract (if applicable). For refunds, proof of payment to the City.

5.15 Contingencies

- a) Any **contingency** fund authorized in a contract award will be issued on a separate **purchase order**. Authorized project change invoices will be posted against the **contingency purchase order**.



5.16 Invoice Authorization for Payment

- a) All invoices less than \$5,000 must be authorized by an employee who has been approved by the appropriate **Director** and **Commissioner** to have signing authority up to \$5,000.
- b) All invoices greater than \$5,000 must have two authorizers as per the following:
 - i. The first authorizer can be any staff member within the **User Department** who has been authorized by the appropriate **Director** and **Commissioner** to have signing authority up to \$5,000.
 - ii. The second authorizer for invoices less than \$100,000 must be the appropriate **Manager** or **Director** or **Commissioner** or the **CAO**.
 - iii. For invoices greater than \$100,000 the second authorizer must be the appropriate **Director** or **Commissioner** or the **CAO**.
- c) Invoices that do not have the correct **purchase order** and line item number noted may be returned to the Vendor for correction.

All invoices must include approver(s) printed name, signature and date the invoice was signed.

5.17 Write-Offs of Non-Tax Items

Authorization to make a write-off of outstanding Non-Tax items owing to **Markham** is as follows:

- a) Write-off of any non-tax related invoices up to \$10,000 will be reviewed and authorized by the **Treasurer** and/or delegate, and where it is concluded that they are uncollectable, the Treasurer and/or delegate shall be authorized to write-off the invoice as uncollectable.
- b) Write-off of any non-tax related invoices in excess of \$10,000, the **Treasurer** and/or delegate shall recommend to the **Council** that the outstanding amount be deemed as uncollectable, and that **Council** direct the write-off of the amount as uncollectable.

5.18 Write-Offs of Tax Items

- a) Write-off of any tax related items, where **Treasurer** and/or delegate concludes that certain taxes are uncollectable, the **Treasurer** and/or delegate shall, under the provisions of S.354 of the Municipal Act, 2001, recommend to the **Council** that such outstanding taxes be removed from the Roll, and that **Council** direct the write-off of taxes as uncollectable.

5.19 Property Tax Adjustments

Treasurer and/or delegate shall be authorized to approve required tax adjustments, resulting from appeals, rebates and/or errors or overpayments.

- a) Authorization to make tax adjustments is as follows:

In Addition to the **Treasurer**, two additional staff members be delegated authority to authorize the approval of tax adjustments;

1. Senior Manager, Revenue & Property Tax



2. Manager, Tax & Cash Management

b) Delegated approval thresholds are set as follows:

1. Manager, Tax and Cash Management \$0 - \$50,000
2. Senior Manager of Revenue and Property Tax \$50,001 - \$100,000
3. **Treasurer/Commissioner**, Corporate Services > \$ 100,001

5.2 MISCELLANEOUS AUTHORITIES

5.21 Accounting

a) Personal Expense Claims

	Authority
a) Personal Expense Claims	
Staff member	Manager
Manager	Next Level/Director
Director	Next Level/Commissioner
Commissioner	Chief Administrative Officer
Chief Administrative Officer	Commissioner of Corporate Services
Councillor	Councillor
b) Cheque requisitions	Manager/Director as per clause 5.15
c) Procurement Card Purchase	Manager and/or Director
d) Petty Cash Expenditures	Manager

5.22 Payroll / Personnel

	Authority
a) Time Sheets	Cost Centre Manager
b) Overtime	Cost Centre Manager
c) Vacation	Cost Centre Manager
d) Salary Memorandums	Director - Human Resources
e) Termination/Leave of Absence	Director - Human Resources

5.23 Letters of Credit – Draws, Reductions, Releases

	Authority
a) up to \$100,000	Manager
b) up to \$350,000	Director
c) up to requested value	CAO, Commissioner, Treasurer

5.24 Miscellaneous

	Authority
a) Disposal of surplus assets	Chief Administrative Officer or Treasurer
b) Acquisition of computer equipment and software	Chief Administrative Officer



5.25 Treasurer's Authority

Despite any other provision in this Policy, the **Treasurer** is authorized to pay the following accounts, provided that funds are available in the **Operating Budget** or a Capital Project for that purpose:

- a) all salaries, wages and benefits due to any person in the employ of **Markham**;
- b) all retiring allowances and mandatory sick pay grants upon Human Resources approval due to any person previously in the employ of **Markham**;
- c) all accounts for telephones, postage and utilities supplied to **Markham**;
- d) all accounts for fees and levies payable to the federal, provincial or other municipal government, or to any agency, board or commission thereof;
- e) all accounts for payments of principal or interest on debentures, loans or overdrafts, including foreign exchange;
- f) all accounts for payments to the school boards of amounts raised for them by tax;
- g) all accounts relating to employee pension deductions and employer pension contributions in respect of the salaries and wages of those persons who are paid by or employed by **Markham**, and which are payable in respect of any duly authorized registered pension plan on behalf of the respective employee.

5.3 AUDIT

Expenses, **contract overruns**, **purchase order** adjustments and **change order** requirements may be audited by Finance Staff or the Auditor General to ensure compliance.

5.4 ATTACHMENTS

- Cheque Requisition Form
- Expenditure Control Form
- **Purchase Order** Adjustment Authorization Form (POAAF)

6. Roles and Responsibilities

Staff - individuals approved by the appropriate **Commissioner** or Chief Administrative Officer (CAO) will have signing authority. Those individuals responsible for approving expenditures are also responsible for the legitimacy of the expenses.

Accounts Payable Department - is responsible for ensuring that no payments are made without appropriate authorization.

Treasurer - is responsible for the administration of this Policy and recommend to the CAO any amendments that may be required.

CAO - is authorized to approve any amendments suggested by the **Treasurer**.



	Appendix 9: Tangible Capital Asset Policy	
	Policy Category: Finance	
	Policy No.:	Implementing Procedure No.:
Approving Authority: Chief Administrative Officer (CAO)		Effective Date: January 1, 2009
Approved or Last Reviewed Date: January 2020		Next Review Year: 2025
Area(s) this policy applies to: City-wide		Owner Department: Financial Services
Related Policies:		
<ul style="list-style-type: none"> Public Sector Accounting Board (PSAB), Section 3150 		

Note: Questions about this policy should be directed to the Owner Department.

1. Purpose Statement

The purpose of this policy is to provide clear direction to ensure the City of Markham’s (City’s) assets are recorded in a fixed asset register, at historic values and amortized over their useful lives, in a consistent manner in accordance with the guidelines of public sector accounting standards, established in the Public Sector Accounting Board (PSAB) handbook, Section 3150.

- This policy will provide the framework to achieve the following outcomes:
- Compliance with PSAB 3150
 - Consistent accounting treatment of asset related expenditures
 - Gather and maintain information needed to prepare financial statements
 - Fiscal responsibility
 - Users of the financial report are able to discern information about investments in property, plant and equipment, and the changes in such investments.

2. Applicability and Scope Statement

This policy will apply to all City departments, boards and commissions, agencies and other organizations falling within the consolidated reporting entity of the City.

3. Background

The PSAB, a branch of the Canadian Institute of Chartered Accountants, created in 1981, is an independent body with the authority to set accounting standards for the public sector. In June 2006, PSAB approved the revisions to Section 3150 of the Public Sector Accounting Handbook - Tangible Capital Assets stating that effective January 1, 2009 all municipal governments would be required to capitalize tangible capital assets (TCA) at historic cost and amortize these assets over their useful lives.



In order to be fully compliant with the new requirements, all tangible capital assets owned by the City of Markham (City) were inventoried and valued at their historic costs. The useful life of each asset, or asset class, was determined and accumulated amortization was calculated from the time the asset was put into service. The City's 2009 Financial Statements included 2008 comparative numbers. The City's 2008 Financial Statements were restated to be PSAB 3150 compliant.

Effective January 1, 2009, the City's Capital Budget must include only projects which meet the criteria laid out in this document for tangible capital assets. All other expenditures must be included in the operating budget and be expensed in the period in which they are incurred.

7. Definitions

Amortization is the accounting process of allocating the cost less the residual value of a tangible capital asset to operating periods as an expense over its useful life in a rational and systematic manner appropriate to its nature and use. Amortization expense is an important part of the cost associated with providing services, regardless of how the acquisition of tangible capital assets is funded. Depreciation accounting is another commonly used term to describe the amortization of tangible capital assets.

Assets are economic resources controlled as a result of past transactions or events and from which future economic benefits may be obtained. Assets have three essential characteristics:

- a) they embody a future benefit that involves a capacity, singly or in combination with other assets, to provide future net cash flows, or to provide goods and services
- b) the City can control access to the benefit, and
- c) the transaction or event giving rise to the control of the benefit has already occurred.

Asset impairment occurs when conditions indicate that a tangible capital asset no longer contributes to the City's ability to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net book value.

Betterment is a cost incurred to enhance the service potential of a tangible capital asset. Betterments increase service potential (and may or may not increase the remaining useful life of the tangible capital asset). Such expenditures would be included in the tangible capital asset's cost.

Capitalization threshold (recognition threshold) is the value above which assets are capitalized and reported in the financial statements.

Capital lease is a lease with contractual terms that transfer substantially all the benefits and risks inherent in ownership of property to the City. For substantially all of the benefits and risks of ownership to be transferred to the lessee, one or more of the following conditions must be met;

- a) There is reasonable assurance that the City will obtain ownership of the leased property by the end of the lease term.
- b) The lease term is of such duration that the City will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span.
- c) The lessor would be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement.



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Carrying costs are costs directly attributable to an asset's acquisition, construction or development activity where, due to the nature of the asset, it takes a long period of time to get it ready for its intended use. Typical carrying costs could include:

- technical and administrative work prior to commencement of and during construction
- overhead charges directly attributable to construction or development, and
- interest.

Conveyed assets include all assets which are constructed by a developer and where ownership is transferred to the City in accordance with the registered subdivision agreement. These assets could include land, roads, stormwater ponds, sidewalks, street signs, water, waste water and sanitary sewage systems.

Component is a part of an asset with a cost that is significant in relation to the total cost of that asset. Component accounting recognizes that each part might have a different useful life and requires separate accounting for each component that has a different useful life than the whole asset does.

Cost is the gross amount of consideration given up to acquire, construct, develop or better a tangible capital asset, and includes all costs directly attributable to the asset's acquisition, construction, development or betterment, including installing the asset at the location and in the condition necessary for its intended use. The cost of a contributed tangible capital asset, including a tangible capital asset in lieu of a developer charge, is considered to be equal to its fair value at the date of contribution. Capital grants would not be netted against the cost of the related tangible capital asset. The cost of a leased tangible capital asset is determined in accordance with Public Sector Guideline 2 (PSG-2) Leased Tangible Capital Assets.

Depreciation is the expense in an accounting period arising from the application of depreciation accounting.

Directly attributable costs refer to direct incremental expenses incurred for technical and administrative activities related to the construction of a tangible capital asset. These costs could include the salaries and benefits for internal staff doing design work related to the construction project. It would not include an allocation of fixed costs such as occupancy costs for the design department or an allocation of the costs of corporate departments such as human resources, legal, purchasing and accounting. These latter costs are incurred whether or not the construction project is undertaken and, therefore, would not be incremental overhead expenses directly attributable to the cost of the project. Refer also to the definitions of direct costs and indirect costs.

Direct costs are incremental costs incurred for the acquisition, construction or development of a tangible capital asset. Direct costs would not have been incurred other than to acquire, construct or develop the tangible capital asset. For example, materials and supplies, equipment, temporary site buildings, legal and other professional fees, etc., could be considered direct costs.

Expenses, including losses, are decreases in economic resources, either by way of outflows or reductions of assets or incurrence of liabilities, resulting from the operations, transactions and events of the accounting period. Expenses include transfer payments due where no value is received directly in return. Expenses include the cost of economic resources consumed in, and identifiable with, the operations of the accounting period. For example, the cost of tangible capital



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assets is amortized to expenses as the assets are used in delivering programs. Expenses do not include debt repayments or transfers to other local governmental units in the City's reporting entity.

Fair value is defined in accounting standards as the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction who are under no compulsion to act.

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets include but are not limited to, cash, investments, accounts receivable, inventory held for resale.

Full accrual basis of accounting recognizes the financial effects of transactions in the period(s) in which they occur irrespective of when the cash has been received or paid.

It requires that tangible capital assets be reported on the balance sheet (statement of financial position) at historical cost and expensed (amortized) in the annual results of operations over their estimated useful lives.

Gains can arise from peripheral or incidental transactions and events affecting a local government. Such transactions and events include the disposition of assets purchased for use and not for resale, and the liquidation or refinancing of debt.

Indirect costs are costs incurred for a common or joint purpose and, therefore, can not be identified readily and specifically with an activity related to the acquisition, construction or development of a tangible capital asset. For example, executive management, occupancy costs for general administrative buildings, corporate services (accounting, payroll, legal, technology, etc.), general local government, etc., would be considered indirect costs.

Liabilities are present obligations to others arising from past transactions or events, the settlement of which is expected to result in the future sacrifice of economic benefits. Liabilities have three essential characteristics:

- a) they embody a duty or responsibility to others, leaving little or no discretion to avoid settlement of the obligation
- b) the duty or responsibility to others entails settlement by future transfer or use of assets, provision of goods or services, or other form of economic settlement at a specified or determinable date, on occurrence of a specified event, or on demand, and
- c) the transactions or events obligation have already occurred.

Losses can arise from peripheral or incidental transactions and events. Such transactions and events include the disposition of assets purchased for use and not for resale, and the liquidation or refinancing of debt.

Market value is defined as the estimated amount for which a property would be exchanged on the date of valuation between a willing buyer and a willing seller in an arm's length transaction wherein the parties had each acted knowledgeably, prudently and without compulsion.

Maintenance and repairs maintain the predetermined service potential of a tangible capital asset for a given useful life. Such expenditures are charged in the accounting period in which they are made.



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Net book value of a tangible capital asset is its cost, less accumulated amortization and the amount of any write-downs.

Non-financial assets include tangible capital assets and other assets such as prepaid expenses and inventories of supplies. Non-financial assets are acquired, constructed or developed assets that are normally employed to deliver services, may be consumed in the normal course of operations and are not for sale in the normal course of operations.

Pooled assets are assets that have a unit value below the capitalization threshold but have a material value as a group. Although recorded in the financial systems as a single asset, each unit may be recorded in the asset sub-ledger for monitoring and control of its use and maintenance. Examples could include personal computers, furniture and fixtures, small moveable equipment, etc.

Residual value is the estimated net realizable value of a tangible capital asset at the end of its useful life.

Revenues, including gains, can arise from: taxation; the sale of goods; the rendering of services; the use by others of economic resources yielding rent, interest, royalties or dividends; or receipt of contributions such as grants, donations and bequests. Revenues do not include borrowings, such as proceeds from debt issues or transfers from other local governmental units.

Service potential is tangible capital asset's output or service capacity, normally determined by reference to attributes such as physical output capacity, quality of output, associated operating costs and useful life.

Straight-line amortization allocates the cost less estimated residual value of a capital asset equally over each year of its estimated useful life.

Useful life is the estimate of either the period over which a tangible capital asset can be used, or the number of production or similar units that it can obtain from the tangible capital asset. The life of a tangible capital asset may extend beyond its useful life. The life of a tangible capital asset, other than land, is finite, and is normally the shortest of the physical, technological, commercial and legal life.

Write-down is a reduction in the cost of a tangible capital asset to reflect the decline in the asset's value due to a permanent impairment.

5. Policy Statements

All assets owned by the City of Markham, which meet the definition of a tangible capital asset will be capitalized and amortized over their useful life.

1. TCA Definition

According to PSAB 3150 Section .05, tangible capital assets are defined as non-financial assets having physical substance that:

- Are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets
- Have useful economic lives extending beyond an accounting period



- Are to be used on a continuing basis, and
- Are not for sale in the ordinary course of operations.

1.1 Assets Exclusions

The following assets are to be excluded from the TCA policy:

- Intangible assets including copyrights, trademarks, patents, goodwill and easements
- Natural resources – trees, woodlots (land value capitalized only)
- Works of Art, Historical Treasures, Archival records – as they have cultural, aesthetic or historical value that is worth preserving in perpetuity, but has no direct future benefit which is measurable. The existence and nature of this property must be disclosed on the Financial Statements (Section PS 3150.42(e))
- Studies, including environmental assessments, which are not directly related to an acquisition of a TCA
- Assets listed for sale if the following conditions are met:
 - The asset is in a condition to be sold
 - There is an active market for the asset
 - There is a plan for selling the asset, and
 - It is reasonably anticipated that the sale to a purchaser external to the City will be completed within one year of the reporting date.

2.0 Asset Categories

An asset category is a grouping of assets of similar in nature or function in the City's operation.

The following is a list of the City's asset categories:

- Building
- Equipment
- Furniture & Fixtures
- Infrastructure
- Land
- Library Furniture & Fixtures
- Library Media Collection
- Parks & Pathways
- Vehicles
- Waterworks Equipment
- Waterworks Infrastructure
- Waterworks Vehicles

3.0 Capitalization

Tangible capital assets will be capitalized (recorded in the fixed asset register) according to the following thresholds:

- All land
- All buildings
- Civil infrastructure systems (built assets such as roads, bridges, sewers, water, parks etc. with unit cost of \$25,000 or greater, assets less than \$25,000 should be pooled where their pooled value exceeds \$50,000)
- All others with unit cost of \$5,000 or greater
- Assets between \$1,000 and \$5,000 where their pooled value exceeds \$50,000.

Betterments (see Section 12) to existing assets will be capitalized when unit costs exceed the approved threshold.

Thresholds will be reviewed on an annual basis. Changes to the thresholds will require the approval of the Treasurer.



4.0 Opening Valuations

In order to meet PSAB compliance, the following information was collected during the initial recognition and set up of individual asset:

- Description of asset
- Year of acquisition
- Serial ID (or unique asset ID)
- Original historical cost including betterments
- Amortization calculations to date

5.0 Valuation

A tangible capital asset will be recorded at cost plus all charges necessary to place the asset in its intended location and condition for use.

5.1 Purchased assets

Cost is the gross amount of consideration paid to acquire an asset. It includes all non-refundable taxes and duties, freight and delivery charges, installation and site preparation costs, and any other costs necessary to put the asset in the condition necessary for its intended use. It is net of any trade discounts or rebates.

Cost of land includes purchase price plus legal fees, land registration fees and transfer taxes. Also, any costs to make the land suitable for intended use, such as pollution mitigation, demolition and site improvements that become part of the land will be included. In the case of park land, the cost of all landscaping required to put the park into service will be added to the cost of the land.

When two or more assets are acquired for a single purchase price, it is necessary to allocate the purchase price to the individual asset acquired. Allocation will be based on the market value of each asset at the time of acquisition or some other reasonable basis if market value is not readily determinable.

5.2 Acquired, Constructed or Developed Assets

The value of an asset will include all costs directly attributable (e.g., construction, architectural and other professional fees) to the acquisition, construction or development of the asset.

The cost associated with internal staff time for design, inspection, administrative and other similar costs will be capitalized when the value can be determined. TCA related projects which are undertaken by the City's Engineering & Urban Design departments will be charged as a percentage of the project cost to cover internal staff time. This rate will be reviewed on an annual basis and adjusted at the discretion of the Treasurer.

Capitalization of general administrative overhead, for example an allocation of fixed costs such as occupancy costs for the design department or an allocation of the costs of corporate departments such as human resources, legal, purchasing and accounting, is prohibited. Capitalization of carrying costs ceases when no construction or development is taking place or when the tangible capital asset is ready for use.

Any cost that is not necessary for the completion of the acquisition, betterment or construction of an asset cannot be capitalized.



All eligible costs will accumulate within the City's Work in Progress (see Section 6.0) account until such time as the asset is put into service.

5.3 Capitalization of Interest Costs

Borrowing costs incurred by the acquisition, construction and production of an asset that takes a substantial period of time to get ready for its intended use will be capitalized as part of the cost of that asset.

Capitalization of interest costs will commence when expenditures are being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use are in progress. Capitalization will be suspended during periods in which active development is interrupted. Capitalization will cease when substantially all of the activities necessary to prepare the asset for its intended use are complete. Substantially all of the activities are complete when only minor or no modifications are outstanding.

5.4 Donated or Conveyed Assets

The cost of donated assets that meet the criteria for recognition will be equal to the fair value at the time of donation. Fair value for donated assets will be determined using market values, appraisal values, or an estimate of replacement cost.

Infrastructure assets conveyed to the City by developers will be recognized on the City's Financial Statements in the year they are accepted by the City for maintenance. These conveyed assets will be valued using the approved engineering consultant's estimates provided by developers at the time of subdivision registration.

The cost of land acquired by the City without consideration, including donated or conveyed land, will be equal to fair value at the time of acquisition. Fair value will be determined using an estimate of the current market value.

Ancillary costs associated with the donated/conveyed asset will also be capitalized.

6.0 Capital Work in Progress

The total cost of TCA, which meet the defined thresholds, currently under construction and not ready to be put into service at the end of the reporting year, will be reported as Work-In-Progress (WIP) on the City's Statement of Financial Position.

Eligible pre-construction costs incurred prior to the actual acquisition or construction of a TCA will be accumulated for each TCA or project as WIP. If in a subsequent period it is determined that the acquisition, development or construction of the TCA will not proceed, the costs accumulated as WIP will be immediately expensed.

7.0 Componentization

Tangible capital assets may be accounted for using either the single asset or component approach. Whether the component approach is to be used will be determined by the usefulness of the information versus the cost of collecting and maintaining information at the component level.

Factors to consider when determining whether to use a component approach include:

- Major components may have significantly different useful lives and consumption patterns than the related tangible capital asset.
- Value of components in relation to the related tangible capital asset.



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Major components will be grouped when the assets have similar characteristics and estimated useful lives or consumption rates.

Expenditures, regardless of value, related to assets capitalized using the single asset approach but do not extend the useful lives or improve the economic benefit of the assets must be expensed in the period in which they occur.

Please see Appendix A for a detailed list of asset groups and components.

8.0 In Service Date

The in-service date for a TCA is the date at which the City begins to utilize the TCA. Confirmation that a TCA is in service could include such indicators as the receipt of an occupancy permit, certificate of substantial completion or certificate of acceptance by the City.

Conveyed linear assets will be considered in service by the City when a registered plan is accepted for maintenance through a Council resolution.

Land conveyed to the City through registered subdivision agreements will be recognized when there is evidence that land title has been transferred.

9.0 Useful Life

Useful life is the period over which an asset is expected to be available for use by the City. It is normally the shortest of the asset's physical, technological, commercial or legal life. Some of the factors that are considered when determining an asset's useful life are the asset's intended use, construction type, current maintenance policies and technological changes.

A comprehensive list of useful life of the City's assets, by category, is attached (Appendix A).

The appropriate amortization period for each assets category has been determined at a corporate level with input from user departments. The useful lives of the City's assets will be reviewed on a regular basis and revised, with the approval of the Treasurer, when the appropriateness of a change can be clearly demonstrated.

10.0 Amortization/Depreciation

Amortization is an accounting process that allocates the cost of an asset over accounting periods, as an expense of its useful life. Amortization charges are included in the cost of operations and contribute directly to the net annual operating results.

In general, the City uses or consumes a TCA relatively evenly over the life of the asset. Hence, the most appropriate method for calculating amortization is the straight-line method.

Amortization will begin in the year an asset is put in service. For projects with distinctive phases, amortization will begin with the completion of each phase. Regardless of the month an asset is put in service, half of the annual amortization expense will be charge in the first year.

The amortization method will be reviewed on a regular basis and will be revised when the appropriateness of a change can be clearly demonstrated.

11.0 Disposal

The guidelines for the disposal of tangible capital assets are governed by the Purchasing Bylaw.



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Pooled assets will continue to be depreciated over their full lives regardless of the service status of the individual asset in the pool. Non-pooled assets will be accounted for as outlined below:

The gain or loss on the disposal of an asset is the difference between the net book value of the asset (at the time of disposal) and the proceeds from the disposal. The gain or loss on disposal of the asset will be charged to the appropriate operating account.

In cases where the tangible capital assets are permanently taken out of service, destroyed or replaced due to obsolescence, scrapping or dismantling, the department head or designate must notify Finance Department of the asset ID, asset description and effective date. The Finance department is responsible for adjusting the asset registers and writing down the asset to the estimated residual value.

Amortization of assets which are temporarily taken out of service should continue to be recorded as if the asset were in use. If the asset is redeployed, the useful life should be determined based upon the new usage of the asset.

12.0 Write Down/Write Off

Pooled assets will continue to be depreciated over their full lives regardless of the service status of the individual asset in the pool. Non-pooled assets will be accounted for as outlined below:

The value of a tangible capital asset will be written down when conditions indicate that the service potential to be derived from the asset has been diminished. These conditions include but are not limited to:

- A change in the extent to which the TCA is used
- A change in the manner in which the TCA is used
- Significant technological developments
- Physical damage
- Removal of the TCA from service
- A decline in or cessation of the need for the services provided by the TCA
- A decision to halt construction of the TCA before it is complete or in useable or saleable condition
- A change in the law or environment affecting the extent to which the tangible capital asset can be used.

The impairment to the tangible capital asset must be permanent in nature and the rationale must be documented. The TCA would be written down to the revised estimate of the value of the asset's remaining service potential.

A write down cannot be reversed.

13.0 Maintenance vs. Betterment

PSAB 3150 .21 states that the following basic distinctions can be used to identify maintenance and betterments:

- Maintenance and repairs maintain the predetermined service potential of a TCA for a given useful life. Such expenditures are expensed in the accounting period in which they are incurred.



- Betterments increase service potential (and may or may not increase the remaining useful life of the tangible capital asset). Such expenditures would be included in the cost of the related asset.

Expenditures, regardless of value, which do not extend the useful life or improve the economic benefit of the asset, must be expensed in the period in which they occur.

14.0 Capital Leases

A capital lease is a lease with contractual terms that transfer substantially all the benefits and risks inherent in ownership of property to the City. For substantially all of the benefits and risks of ownership to be transferred, one or more of the following conditions must be met:

- There is reasonable assurance that the City will obtain ownership of the leased property by the end of the lease term.
- The lease term is of such duration that the City will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span.
- The City would be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement.

The process to account for a capital lease is the same as acquiring a capital asset and incurring a liability.

Notwithstanding the above, leases will be considered operating leases, therefore expensed, when the net present value of the future minimum lease payments or fair value, whichever is less, is less than \$10,000.

6. Roles and Responsibilities

Operating departments are responsible for:

- Providing information on capital request forms identifying all information required for the eventual calculation of amortization
- Advising the Senior Manager of Financial Planning and Reporting of all acquisitions, disposals and asset life expectancy changes
- Ensuring proper control of tangible capital assets is maintained
- Providing information about the availability, condition and usage of the asset as required
- Correct allocation of all expenses whether capital or operating. Note that all expenses charged to a capital WIP project must meet the definition of eligible costs for a TCA
- Ensuring expenses are charged to the correct WIP account. Department must bear in mind that all WIP transactions will be audited for eligibility as part of the annual external audit.

Finance is responsible for:

- Maintaining the City's asset register
- Accounting for all TCA in accordance with this policy
- Reporting of all TCA in the financial statements of the City
- Establishing policies in compliance with PSAB, the Municipal Act and other Ministry guidelines
- Updating this policy as required and monitoring compliance on an ongoing basis
- Recording capital assets appropriately, confirming departments are charging expenses correctly, and that all asset costs are valid



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- Ensuring reporting requirements for provincially, federally or other funding sourced programs appropriately and accurately reflecting the impacts of PSAB (if any)
- Regular review of the useful life of each asset class
- Periodic physical inventories, including spot-checks where feasible, to ensure all assets are still in use and available
- Reporting to departments regarding capital assets
- Ensuring that assets conveyed through development agreements are captured including the required values needed for PSAB compliance.



Appendix A

Category 1	Category 2	Category 3	Recording Method	Useful Life-Years	Components	
Buildings			Single Asset (by Building)	40		
Equipment	Facility Equipment		Pooled by Year	10	Indoor Cleaning/Maintenance, Kitchen, Theatre, etc.	
	Facility Recycling Containers		Pooled by Year	10		
	Fire Services Equipment		Pooled by Year	11		
	ITS Equipment		Pooled by Year	7	Audio/Visual, Computers, Fire Dispatch, Library 3M HW, Network Device, Peripherals, Print Shop Equip, Printers, Servers & Telecomm.	
	Non-Licensed Construction/Maintenance Equipment		Pooled by Year	7		
	Parking Machines		Pooled by Year	10		
	Recreation Fitness & Program Equipment		Pooled by Year	5		
	Solar PV Panels		Single Asset (by location)	20		
	Air-Supported Structure		Single Asset (by location)	20		
	Artificial Turf		Single Asset (by location)	15		
Furniture & Fixtures	Facility Furniture		Pooled by Year	10		
	Office Furniture		Pooled by Year	15		
Infrastructure	Bridges	Substructure	Single Asset (by Bridge #)	75		
		Superstructure	Single Asset (by Bridge #)	25		
	Culverts		Pooled by Year	50		
	Fencing		Pooled by Year	20		
	Guide Rails		Pooled by Year	20		
	Masonry/Precast Concrete Features		Pooled by Year	40		
	Parking Lots	Paved Surface		Pooled by Year	25	
		Sub-base		Pooled by Year	45	
	Pedestrian Bridges		Pooled by Year	40		
	Retaining Walls		Pooled by Year	20		
	Right-Of-Ways (ROW's)	Road Surface		Pooled by Year	25	Asphalt surface-roads & laneways, curbs and speed humps.
		Sidewalks		Pooled by Year	45	Concrete surface of sidewalks
		Sub-base		Pooled by Year	45	Drainage, aggregate & earthwork.
	Signals	Controllers		Pooled by Year	10	
		Electrical, Poles & Heads		Pooled by Year	22	
	Signs		Pooled by Year	10		
	Storm Sewer Systems		Pooled by Year	88		
	Stormwater Lift Stations	Building Structure		Single Asset (by Station)	100	
		Electrical		Single Asset (by Station)	50	
		Process Mechanical		Single Asset (by Station)	25	
		Substructure - Concrete		Single Asset (by Station)	100	
		Substructure - Misc. Metals		Single Asset (by Station)	50	
	Street Lights		Pooled by Year	35		
SWM Ponds		Single Asset (by Pond)	10			
Traffic Islands		Pooled by Year	25			
Land	Land Parcels		Single Asset (by Roll #)	n/a		
	Park Landscaping		Pooled by Year	n/a		
	Land Under ROW's		Pooled by Year	n/a		
Library Furniture & Fixtures	Library Furniture & Fixtures		Pooled by Year	10		
Library Media Collection	Library Media Collection		Pooled by Year	7		
Parks & Pathways	Other Structures	Lighting	Pooled by Year	30	Pathway & sportfield lighting.	
		Park Furnishings	Pooled by Year	10	Benches, waste receptacles, signage.	
		Shelters	Pooled by Year	40	Park buildings, gazebos, arbors.	
		Skate Parks	Pooled by Year	25		
		Sportsfield Structures	Pooled by Year	10	Fencing, Court surfaces, Bleachers, Goal posts.	
	Pathways		Pooled by Year	15		
	Playground Structures		Pooled by Year	15		
	Site Servicing & Drainage		Pooled by Year	60	Water supply & drainage.	
Waterplay Structures		Pooled by Year	20			



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Category 1	Category 2	Category 3	Recording Method	Useful Life-Years	Components
Vehicles	Fire Apparatus		Pooled by Year	9	
	Licensed Vehicles		Pooled by Year	7	
Waterworks Equipment	O&M Tools and Equipment		Pooled by Year	9	
Waterworks Infrastructure	Drinking Water Distribution System		Pooled by Year	60	
	Sanitary Sewage Collection System		Pooled by Year	85	
	Sanitary Sewage Pumping Stations	Architecture	Single Asset (by Station)	50	
		Building Mechanical	Single Asset (by Station)	25	
		Building Structure	Single Asset (by Station)	100	
		Civil access area	Single Asset (by Station)	50	
		Civil - Fence and Pavement	Single Asset (by Station)	20	
		Civil - Underground Piping (100)	Single Asset (by Station)	100	
		Civil - Underground Piping (50)	Single Asset (by Station)	50	
		Electrical (25)	Single Asset (by Station)	25	
		Electrical (50)	Single Asset (by Station)	50	
		Instrumentation & Control	Single Asset (by Station)	15	
		Machinery	Single Asset (by Station)	50	
		Process Mechanical	Single Asset (by Station)	25	
		Substructure - Concrete	Single Asset (by Station)	100	
Substructure - Misc. Metals		Single Asset (by Station)	50		
Waterworks Vehicles	Licensed Vehicles		Pooled by Year	7	



**Markham Civic Centre
Anthony Roman Centre**

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