

2022 BUDGET

City of Markham
Ontario, Canada



East Markham Operations Yard, Markham, Ontario





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Markham
Ontario**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Markham, Ontario**, for its Annual Budget for the fiscal year beginning **January 01, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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2022 EXECUTIVE SUMMARY

The City of Markham is located in the Region of York (York Region) within the Greater Toronto Area (GTA). With a population of over 350,000, Markham is the largest municipality in the York Region, fourth largest in the GTA after Toronto, Mississauga and Brampton, and 16th largest in Canada. The root of Markham goes back to 1790s across 227 years of prosperous growth and urbanization. Today, Markham is Canada's most diverse city and enjoys a rich heritage, outstanding community planning and services, and a vibrant local economy. 2021 marked the 50th anniversary of the incorporation of the City of Markham.

In 2021, Markham continued to experience the impact of the pandemic due to COVID-19. Essential front-line municipal services continued to be provided and City business activities were maintained, with approximately half of Staff working remotely. Some services were modified in order to help break the chain of transmission in the community and help protect the City's seniors and vulnerable populations. The main priority was, and still remains, keeping community and employees safe.

Markham continues to build on a strong record of fiscal management by keeping the lowest possible property tax rate increase. The 2022 property tax rate increase is well below the current rate of inflation and will help re-open the economy as Markham recovers from this pandemic. The 2022 budget provides for increased community safety and modernized service delivery while optimizing technology.

With the looming implementation of the Next Generation 911, Markham was facing costs in the millions with new equipment and operating expenses. Now with a contract service arrangement with the City of Barrie, which takes advantage of their industry leading facility Markham will see overall operational savings of \$730,000 annually. Markham's Fire and Emergency Services will also introduce the Drago, which is a highly effective high-powered water cannon that uses a unique water fragmentation technology. Another significant area of innovation is the recently announced fire training centre, which uses repurposed shipping containers at a cost of \$85,000. This Made in Markham solution results in significant cost avoidance in the range of \$18M for a new bricks and mortar training centre.

The new East Markham Operations Yard was officially opened in November 2021. This 8.5-hectre facility will improve winter maintenance response times across the entire City and support future growth needs in the North and East areas of Markham. The crews will be better equipped to maintain and clear Markham's network of 2,250 km of road and more than 1,150 km of sidewalk to make streets and neighbourhoods safe for vehicles and pedestrians.

Markham continued to innovate, even during the pandemic. The Artificial Intelligence-driven virtual "IBM Watson Assistant for Citizens" was launched in April 2020 to offer 24-hours a day, 7 days a week customer service for residents looking for COVID-19 information. The 2022 budget provides for expansion of the Virtual Agent to include information about Markham's programs and services. Development is underway to merge the Virtual Agent with the new Contact Centre system to address frequently asked question and provide easier access for customers to get the



information and services they need, 24/7. This will free up live operators to focus on more complex service issues.

Markham continues to be a leader in taking action against climate change and our goal to achieve Net Zero Emission by 2050. The 2022 budget grows the City's green spaces by extending the trail system and adding four new parks. Included in our sustainability efforts is an investment to retrofit our community centres, such as Mount Joy, to reduce both energy costs and greenhouse gas emissions. New EV chargers have also been installed to support a green future. Significant upgrades and replacements will also be made to the City's wastewater infrastructure to improve stormwater capacity to limit flooding risks.

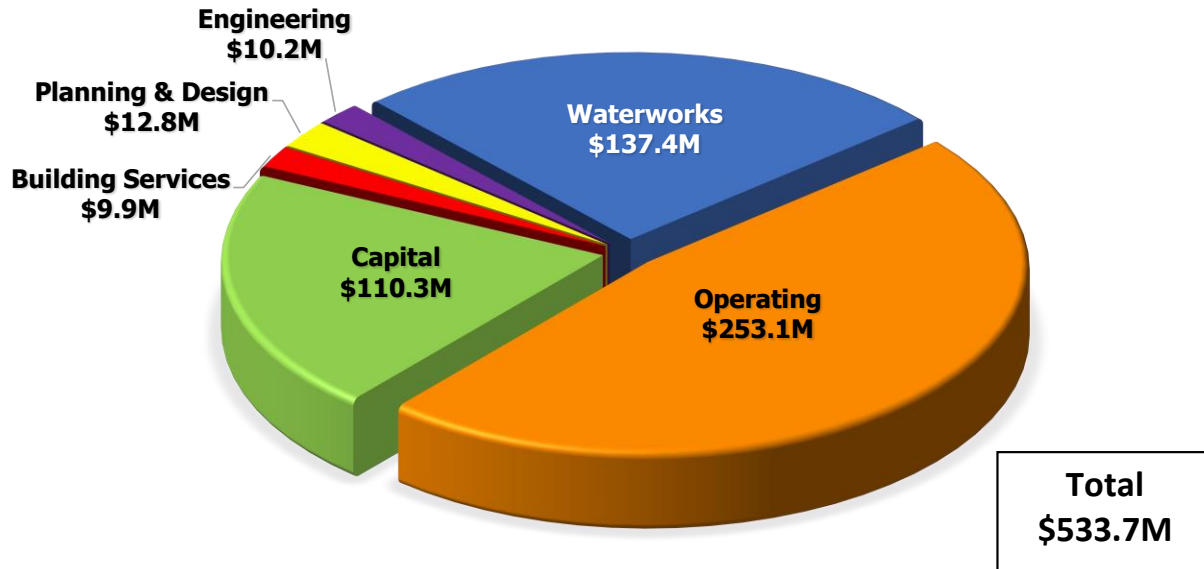
Transformative technologies, innovation spaces, entrepreneurship and a free flow of ideas are at the core of Markham's strategic plan, which is anchored by industry leaders and start-ups that call Markham home. Markham's visionary path is supported by strong and collaborative relationships that continue to position the city for success on the world stage. In an age of great transformation, City Council and staff continue to reinforce Markham's position as a 21st century city and a municipal leader in the heart of Ontario's innovation corridor. Markham was named as a Top 21 Intelligent Community by the Intelligent Communities Forum, for the third year in a row.

Markham has received the Excellence Canada Gold level Certification for Organizational Excellence Standard and Healthy Workplace Standard, the Platinum-level certification from the World Council on City Data (WCCD), and multiple heritage, environmental and communications awards. Home to more than 10,000 companies, including over 400 corporate head offices specializing in technology, life sciences, financial services and communications, the City employs a diverse and highly skilled labour force. It has the highest concentration of Information, Communication and Technology (ICT) employers per capita in Canada. The presence of a range of multinational companies such as IBM, Aviva Insurance, GM Canada, Honda Canada, Honeywell, Huawei and Johnson & Johnson has elevated the City to becoming a sought after location reinforced by its pro-business environment, highly skilled and educated workforce and exceptional quality of life. On the international stage, the City has increased its profile from several economic alliances and frequent business missions to and from Asia, the USA and Europe with the goal of attracting global investment, as well opening doors for local businesses to help expansion.

Markham has 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 over 80% and earned an "A-" in the C.D. Howe Institute's annual report card on municipal fiscal transparency "*Solving the Municipal Budget Mystery: Fiscal Accountability in Canada's Cities, 2021*". Markham's score places the City in the top 6 out of 31 major Canadian municipalities in the report.

2022 Budget Process

In December 2021, Markham Council approved the 2022 budget of \$533.7M. The major components are:



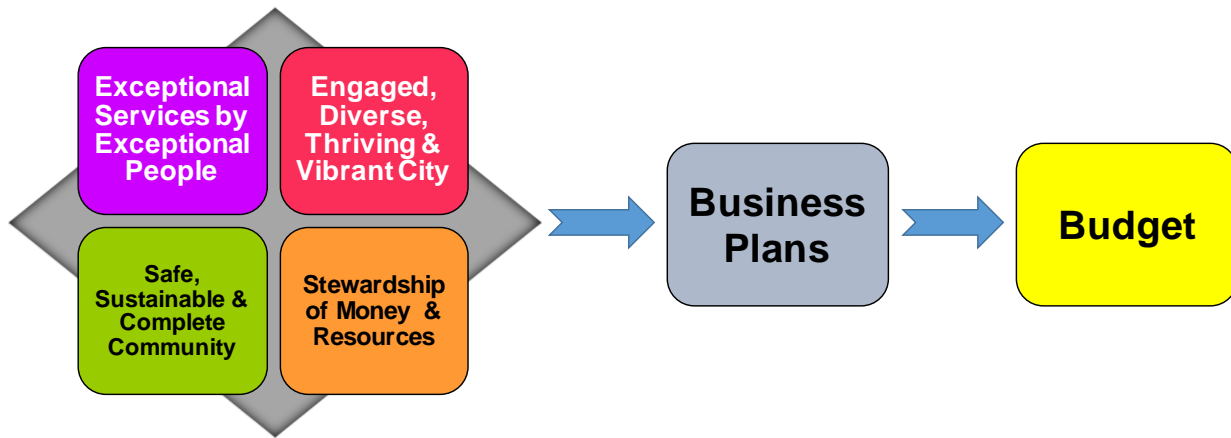
Council approved a 1.95 per cent property tax rate increase to provide needed services support to the community during the pandemic.

The City anticipates that the Markham community will still be impacted by the effects of COVID-19 in 2022, and as a result, Council knew the importance of approving the lowest possible property tax rate increase to assist Markham property owners to better weather these uncertain and challenging times during COVID-19. The budget preserves, and in some cases, exceeds current service levels. It 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 2022 budget was developed in accordance with budget guidelines. The process was initiated with a fiscal scan that identified economic pressures. Based on this and other factors, 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 Budget Committee.

Building Markham's Future Together 2020-2023 (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.



From October to December 2021, eight Budget Committee meetings were held. All meetings were open to the public via live video-streaming through Markham’s portal. A public consultation meeting was held on December 8, 2021 to obtain feedback and views from residents about the proposed budget.

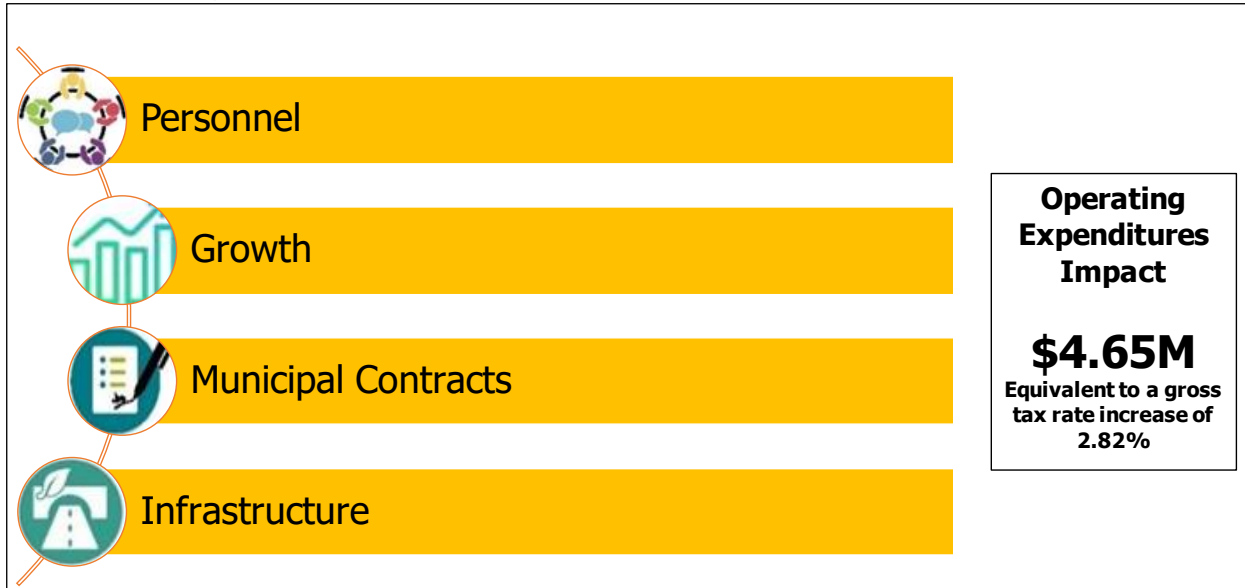
The Budget Committee, supported by Senior Staff, actively encourages input from stakeholders to ensure taxpayers are receiving value for money. Every year, the budget process includes a robust communication plan to reach out to the residents for their input. As a result of the COVID-19 pandemic, physical attendance at the meetings was not possible. Members of the public were able to make written or virtual deputations by contacting Clerks prior to the meeting. Through Council’s direction and support, Staff were directed to identify efficiencies and mitigating strategies to deliver a fiscally responsible budget that would provide strategic investments in the community, while continuing to deliver excellent services.

Like all municipalities, Council and Staff are challenged with the delivery of a balanced budget that meets residents’ expectations and incorporates minimal tax rate increases, while accounting for economic pressures.

To help manage this challenge, Markham distinguishes itself from other municipalities with its capital reserve program. We are a growing city, building or assuming about \$80 million 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 is reviewed every year using a 25-year rolling planning horizon.

2022 Budget Pressures

The fiscal scan conducted to forecast the 2022 economic pressures identified approximately \$4.65M in budgetary pressures made up by four components:



1. **Personnel** budgetary pressures totaled \$3.77M 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 \$1.08M and resulted from personnel ramp-up related to existing and new facilities (e.g. Fire Stations, Libraries), increased maintenance for 8.8kms of new roads, 17.6kms of sidewalks and 5kms of rear lanes, 3.97 hectares of new parkland, the assumption of 25 new hectares of storm water management pond, associated increase in waste collection for 1,068 residential new home/apartment units and providing power plus the maintenance and repair of 250 new streetlights. Contributions to the capital program and capital induced costs are also included in the budget to support growth.
3. **Municipal Contracts** budgetary pressures, taking into account CPI increases, totaled \$3.20M and resulted primarily from the waste management, roads winter maintenance and insurance.
4. **Infrastructure:** Life Cycle and Water & Wastewater 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 0.5% infrastructure investment in 2022
 - Preliminary review of the next Life Cycle Reserve Study update indicates an infrastructure investment of 1% is required, phasing in 0.1% each year for 5 years.
- B. Development Charges Background Study
 - Non-growth portion of City-wide hard and soft services
- C. Water and Wastewater Reserve Study
 - Increases from the Region of York



➤ 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. Additionally for 2022, staff were faced with the challenge of providing for post-pandemic recovery despite the evolving situation and the uncertainties associated with it.

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 \$34.7M, including \$3.7M in 2022 (split \$3.4M from expenditures and \$0.3M from revenues), have been identified. This equates to a tax rate increase avoidance of over 27.6%, which would have been paid on an annual basis by Markham residents.

After the first Budget Committee meeting held on October 1, 2021, staff presented a fiscally responsible budget which included a staff supported property tax rate increase of 3.17% based on known information at that time. In addition to the 2022 Budget Shortfall, the City approved a 0% tax rate increase in 2021, funding the \$3.6 million (2.19%) budget shortfall temporarily from the Corporate Rate Stabilization Reserve. The 2022 cumulative budget shortfall is thus \$8.8M, or 5.36%.

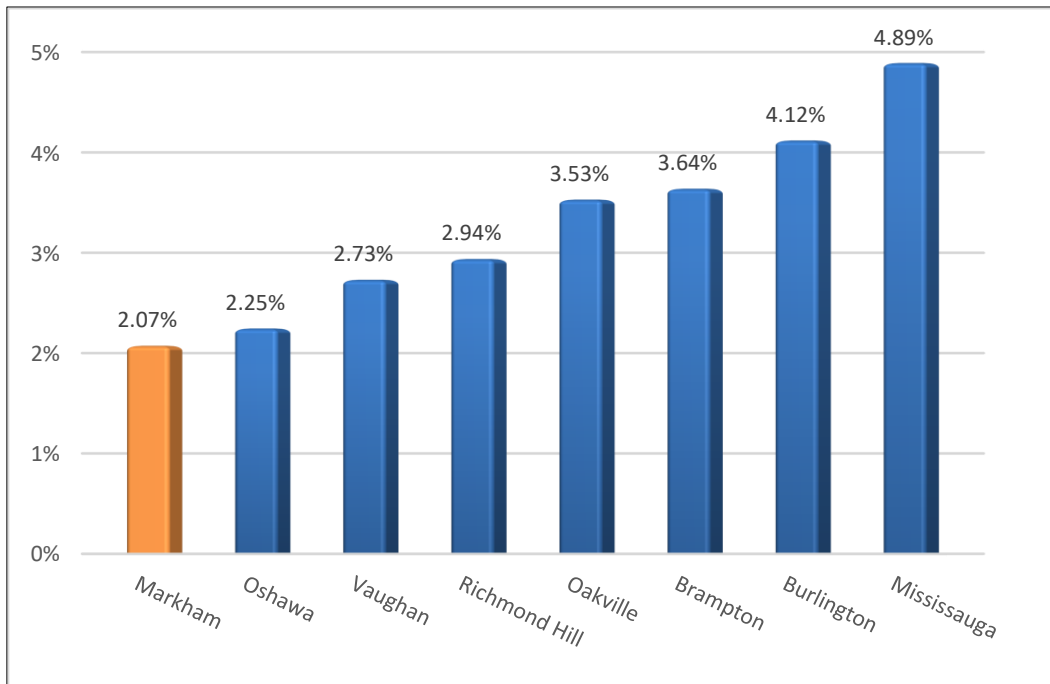
At the initial meeting, the Committee requested staff to look for ways to mitigate the 2022 tax rate increase, knowing residents and businesses will continue to contend with impacts of the pandemic for some time. At the last Budget Committee meeting staff recommended, and Budget Committee approved, a draw from the Corporate Rate Stabilization reserve to bring the tax rate increase from 3.17% to 1.95% for the year 2022, hence eliminating the operating budget shortfall. This represents a temporary \$3.15M funding for one year which will be recovered in future year operating budgets over 3 to 4 years.

It is the City's goal to find ways to reduce the operating budget shortfall through base budget adjustments to reduce the reliance on future tax rate increases and the Corporate Rate Stabilization Reserve.

In addition, Council approved an application based Property Tax and Stormwater Fee Payment Deferral Program to assist residential and business property owners who require payment flexibility throughout 2022.

Markham has maintained low tax rates year over year, making it the benchmark for other municipalities to follow. Following approval of the 2022 Budget, Markham's seventeen year (2006-2022) cumulative residential tax rate increase of 35.2%, or an average of 2.07% per year, is the lowest among Greater Toronto Area municipalities.

Comparison of 17-Year Average Property Tax Rate Increases



Despite a history of low tax rate increases, the City continues to invest tax dollars to improve infrastructure, community facilities, and celebrate the city’s diverse culture, and unique history.

2022 Operating Budget Highlights (\$253.1M)

The 2022 operating budget includes an increase in expenditures of \$5.0M, wholly offset by an increase in revenues of \$5.5M and a reduction in reserve funding of \$0.5M, resulting in a net zero position.

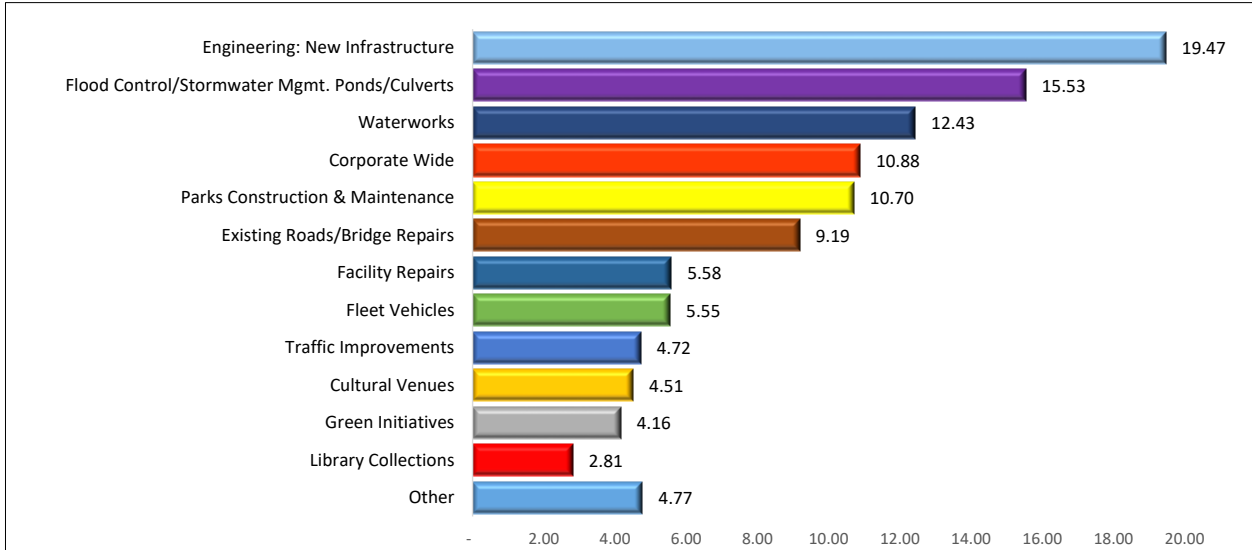
In 2022, the pandemic will continue to impact operations, and measures are in place to mitigate potential challenges and deficits. There are also favourable budgetary impacts that staff are hopeful will mitigate any future funding shortfalls. As the situation may change, staff will continue to monitor financial results monthly and report to Council regularly.

2022 Capital Budget Highlights (\$110.3M)

The total 2022 Capital Budget effectively addresses each of the City’s strategic priorities. Incorporating the longer-term thinking approach within the capital budget provides assurance to residents that the existing infrastructure, and community facilities are maintained in a state of good repair. Overall the 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.

The chart below illustrates a breakdown of the 2022 Capital Budget by category type:

**Total \$110.3M
(\$ Millions)**



The 2022 Capital Budget includes \$19.5M for new infrastructure, \$15.5 for flood control and stormwater management, \$12.4M in water and wastewater system replacements and upgrades, \$10.7M for park construction and maintenance, \$9.2M for road repair and rehabilitation, \$5.6M to maintain the City’s facilities and \$5.5M for fleet replacement and repairs. The major continuing or revitalization investments include:

Flood Control Program - Continuation of the City’s 30-year program to protect public and private properties and make critical infrastructure more resilient to climate change. The 2022 Budget includes \$10.7M for continued construction in West Thornhill.

Under the Safe and Sustainable Community goal, the City’s capital budget in this area continues to ensure its assets are kept in a state of good repair. Water system and water meter replacement and upgrades of \$12.4M and facility improvement work of \$5.6M and asphalt resurfacing of \$6.7M are included in the 2022 budget, for a total of \$24.7M to maintain this goal.

Park Development Program – Since 2014, the City has expedited the delivery of parks with the goal of providing residents access to parks as soon as possible after they move into a new community. The 2022 park construction and maintenance budget totals \$7.7M and includes the Markham Centre Rouge Promenade Park and York Downs Park.

2022 Budget: Full Accrual Accounting Method

The 2022 Council Approved Budget restated in full accrual accounting method as prescribed by the Public Sector Accounting Board is shown on page 13.



Looking Ahead: Building Markham's Future Together 2020-2023 Strategic Plan

Throughout 2019, several consultation meetings were held to develop and refine the City's 2020-2023 Strategic Plan. The Plan was developed to act as a blueprint for how Council and senior staff will make decisions about the City's future to ensure its success. The City continues with its community consultation process, to find out what is important to residents and members of the business community through innovative and interactive online surveys. With over 1,800 surveys completed, members of Markham's communities confirmed the strategic priorities established by the City. Based on these results, Markham Council officially adopted the strategic plan to help guide the municipality's actions through 2023. Findings from the Building Markham's Future Together (BMFT) survey showed that neighbourhood partnership strategy, advocating for rapid transit and leveraging new technologies were key priorities.

The 2022 Budget aligns with the Council approved strategic priorities which address social, economic and environmental considerations. The budget includes service level enhancements while providing value for money for Markham taxpayers. Due to the pandemic, the 2022 operating budget achieves fiscal sustainability by using temporary funding to balance the budget – a draw of \$3.15M from the Corporate Rate Stabilization Reserve.

Building Markham's Future Together (BMFT): 2020 – 2023 Strategic Plan

Exceptional
Services by
Exceptional People

Engaged,
Diverse Thriving
and Vibrant
City

Safe, Sustainable
and Complete
Community

Stewardship
of Money
and
Resources

Goal 1: Exceptional Services by Exceptional People

To embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.

Goal 2: Engaged, Diverse, Thriving and Vibrant City

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

Goal 3: Safe, Sustainable and Complete Community

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.

Goal 4: Stewardship of Money and Resources

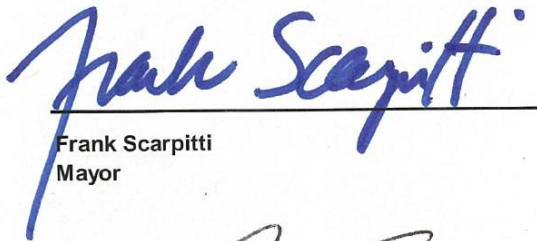
To demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management, and policy development to mitigate risks while enabling efficient and effective service delivery.

The City of Markham's Strategic Plan incorporates a vision for the continued development of Markham as a vibrant and thriving city. The Plan provides direction to Council, residents, businesses and investors about the proposed development of Markham and perhaps more importantly strives to provide direction for the provision of services for its inhabitants. The key 2021 accomplishments against each goal are listed in Section 2 (Corporate Strategic Plan) under Strategic Plan and Initiatives starting from pages 36 to 41.

Summary

The challenges experienced across the globe during the past two years arising from the pandemic were unexpected. Despite the uncertainties, Markham has continued to provide outstanding service and delivery to its residents. Markham successfully commenced its emergency operations and subsequently implemented a number of initiatives to help and protect its residents, communities and staff alike. At the same time, the City considered the longer-term impacts on its residents and made plans to address these and plan for post-pandemic recovery. The 2022 budget continues to include investment for improved services and infrastructure, and also focuses on elements of post-pandemic recovery and the needs of residents. Markham has repeatedly achieved success in delivering state-of-the-art facilities and award winning services, while always maintaining its role as a responsible steward by keeping taxes at the lowest rate throughout the GTA. Through its numerous achievements, Markham has earned a reputation of being a premier municipality, with the ability to deliver quality results and establish itself at the forefront of new initiatives and programs.

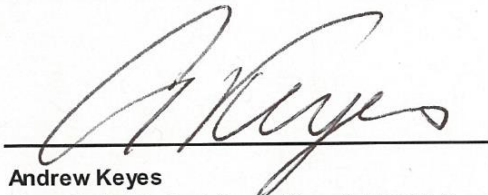
2022 has begun with continuing challenges from COVID-19, but Markham remains committed to ensuring it works hard for its residents and ensuring their safety, while researching and implementing new and innovative solutions to deal with the current climate.

A handwritten signature in blue ink that reads 'Frank Scarpitti'.

Frank Scarpitti
Mayor

A handwritten signature in blue ink that reads 'Amanda Collucci'.

Amanda Collucci
Budget Chief & Ward 6 Councillor

A handwritten signature in blue ink that reads 'Andrew Keyes'.

Andrew Keyes
Vice Chair, Budget Committee & Ward 5 Councillor

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



2022 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

As the City currently excludes the above expenses from the traditional, balanced budget, the 2022 budget has been restated in accordance with Ontario Regulation 284/09 and was included for Council adoption as part of the 2022 budget approval process.

The restatement of the 2022 Budget in accordance with the full accrual method of accounting and Ontario Regulation 284/09 results in a projected surplus of \$4,010,568. Details of the restated budget are shown on the next page.



2022 CONSOLIDATED BUDGET

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

REVENUES

- Operating (excl. Planning & Design, Engineering, Building Standards and Waterworks)	\$253,146,615	
- Planning & Design	\$12,828,142	
- Engineering	\$10,161,738	
- Building Standards	\$9,880,206	
- Waterworks	\$137,438,127	
Total Revenues from Operations		\$423,454,828
Non-Tangible Capital	\$29,972,300	
Tangible Capital Assets	\$80,291,200	
Total Capital - Tangible & Non-Tangible	\$110,263,500	
Less: Transfer from Reserve / Reserve Funds	(1)	(\$53,022,942)
Net Revenues to fund Capital	(2)	\$57,240,558
<hr/>		
TOTAL REVENUES		\$480,695,386

EXPENSES

- Operating (excl. Planning & Design, Engineering, Building Standards and Waterworks)	\$253,146,615	
- Planning & Design	\$12,828,142	
- Engineering	\$10,161,738	
- Building Standards	\$9,880,206	
- Waterworks	\$137,438,127	
Total Operating Expenses	\$423,454,828	
Less: Transfer to Reserve / Reserve Funds	(3)	(\$56,909,693)
Add: TCA Amortization Expenses	(4)	\$79,344,906
Add: Post-employment Benefit Expenses	(5)	\$822,477
Net Operating Expenses		\$446,712,518
Non-Tangible Capital	(6)	\$29,972,300
Tangible Capital Assets		\$80,291,200
Total Capital Expenses		\$110,263,500
Less: Tangible Capital Assets Capitalized		(\$80,291,200)
Net Capital Expenses - Not Capitalized	(6)	\$29,972,300
<hr/>		
TOTAL EXPENSES		\$476,684,818
<hr/>		
ADJUSTED BUDGET: 2022 FULL ACCRUAL ACCOUNTING BUDGET SURPLUS	(7)	\$4,010,568

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 2022 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 2020 and amortization expenses for assets projected to be "in-service" in 2022 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 2022 capital budget, and they will be restated as operating expenses.
- (7) Projected surplus is based on the restated 2022 budget.

2022 CITY OF MARKHAM



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.

2019 - 2022 Council of the City of Markham



**Mayor
Frank Scarpitti**



**Deputy Mayor
Don Hamilton**



**Regional Councillor
Jack Heath**



**Regional Councillor
Joe Li**



**Regional Councillor
Jim Jones**



**Ward 1 Councillor
Keith Irish**



**Ward 2 Councillor
Alan Ho**



**Ward 3 Councillor
Reid McAlpine**



**Ward 4 Councillor
Karen Rea**



**Ward 5 Councillor
Andrew Keyes**



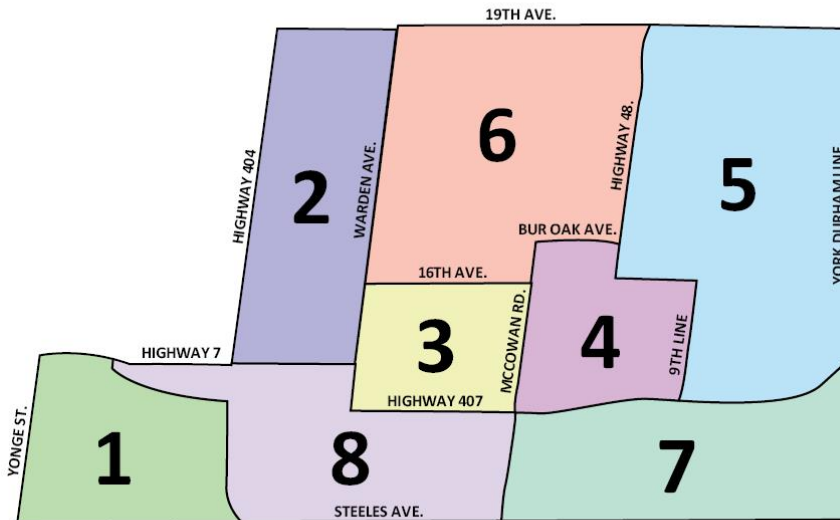
**Ward 6 Councillor
Amanda Yeung
Collucci**



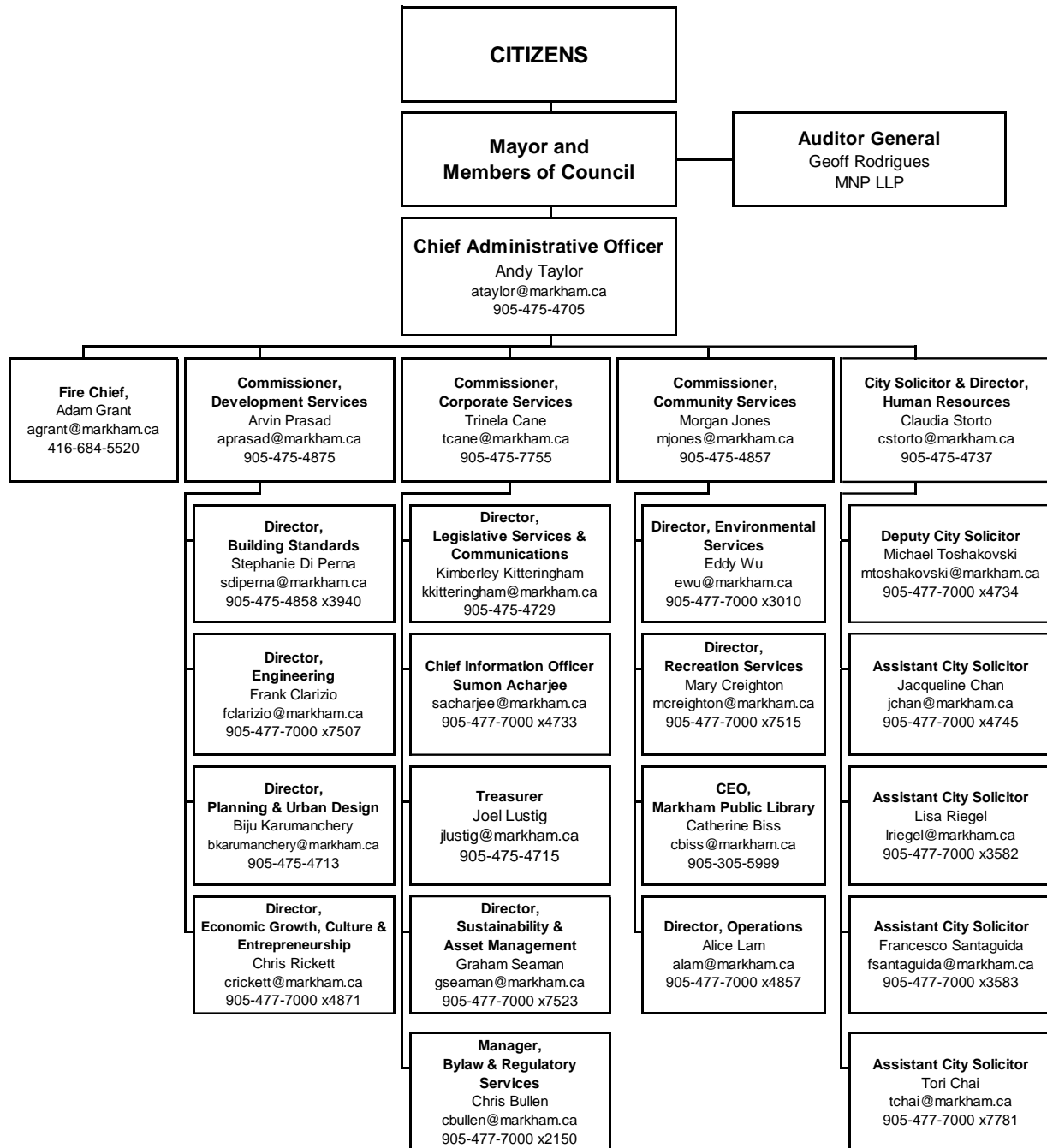
**Ward 7 Councillor
Khalid Usman**



**Ward 8 Councillor
Isa Lee**



ORGANIZATIONAL STRUCTURE





2022 BUDGET HEAD COUNT APPROVED FULL TIME COMPLEMENT

Department / Commission	2018	2019	2020	2021	2022
Mayor & Council*	3	3	3	3	3
Human Resources	17	19	19	19	18
Legal Services	11	12	13	13	13
CAO's Office	3	3	3	3	4
Fire & Emergency Services	278	278	280	281	269
Total CAO, Legal, HR & Fire Services	309	312	315	316	304
Financial Services	50	50	49	49	49
Information Technologies Services	34	36	37	42	44
Legislative Services & Communications	73	73	78	81	82
Sustainability & Asset Management	18	18	20	17	19
Commissioner's Office	2	2	2	2	2
Total Corporate Services	177	179	186	191	196
Culture & Economic Development	29	29	30	30	29
Traffic Operations	4	4	4	5	5
Commissioner's Office	10	10	10	14	14
Total Development Services	43	43	44	49	48
Environmental Services	10	10	10	10	10
Environmental Services - Waste Management	5	5	5	5	4
Markham Public Library	78	78	78	78	78
Operations	117	119	122	122	122
Recreation Services	132	132	132	132	132
Commissioner's Office	4	4	4	3	2
Total Community Services	346	348	351	350	348
Corporate	6	6	7	7	7
Sub Total	884	891	906	916	906
Building Services	54	54	54	54	54
Engineering	44	44	47	46	49
Planning & Design	57	58	59	50	60
Waterworks	67	67	67	67	68
Total Corporation	1,106	1,114	1,133	1,133	1,137

* Excludes Mayor & Council Members



2022 Budget

The approved 2022 full time complement of 1,137 represents an increase of four positions from 2021.

The details of the transfers of positions between departments is shown below.

DETAILS OF FTE TRANSFERS BETWEEN DEPARTMENTS

CAO's Office, HR, Legal & Fire	2021 Approved FTE	20212 Approved FTE	Increase/ (Decrease)	Reason for Change
CAO's office	3	4	1	1 position moved in from HR
Human Resources	19	18	(1)	1 position moved from HR to CAO's office
Fire and Emergency Services	281	269	(12)	12 positions inactivated
Total - CAO's Office, HR, Legal & Fire	303	291	(12)	
Corporate Services	2020 Approved FTE	2021 Approved FTE	Increase/ (Decrease)	Reason for Change
Information Technology Services	42	44	2	2 new positions added
Financial Services	49	49	0	1 position inactivated and 1 position added
Legislative Services & Communication:	81	82	1	2 new positions added and 1 position inactivated
Sustainability & Asset Management	17	19	2	2 new positions added
Total - Corporate Services	189	194	5	
Development Services	2020 Approved FTE	2021 Approved FTE	Increase/ (Decrease)	Reason for Change
Traffic Operations	5	5	0	1 position moved to Engineering and 1 new position added
Culture & Economic Development	30	29	(1)	1 position inactivated
Total - Development Services	35	34	(1)	
Community & Fire Services	2020 Approved FTE	2021 Approved FTE	Increase/ (Decrease)	Reason for Change
Environmental Services - Waste	5	4	(1)	1 position inactivated
Commissioners Office	3	2	(1)	1 position inactivated
Total - Community Services	8	6	(2)	
Other	2020 Approved FTE	2021 Approved FTE	Increase/ (Decrease)	Reason for Change
Engineering	46	49	3	1 position moved in from Traffic and 2 new positons added
Waterworks	67	68	1	1 new position added
Planning & Design	50	60	10	10 new positions added
Grand Total	698	702	4	

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.

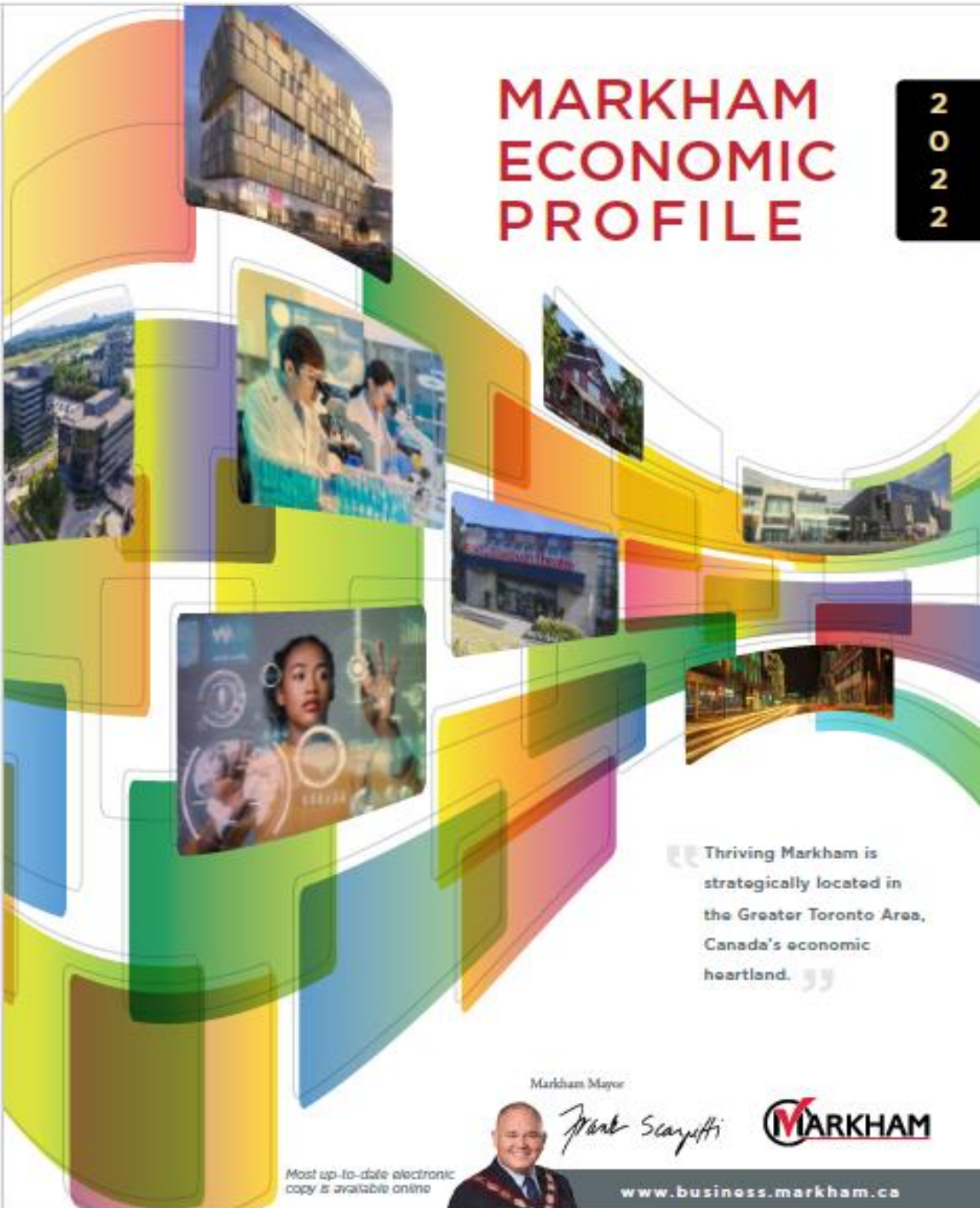
By 1969, the Township of Markham consisted of several villages, including Markham, Unionville, and parts of Thornhill. In 1971, the Regional Municipality of York was established. Northern portions of Markham Township were annexed to the municipalities of Richmond Hill and Whitchurch-Stouffville, while 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 350,000. 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

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2
2



“ Thriving Markham is strategically located in the Greater Toronto Area, Canada’s economic heartland. ”

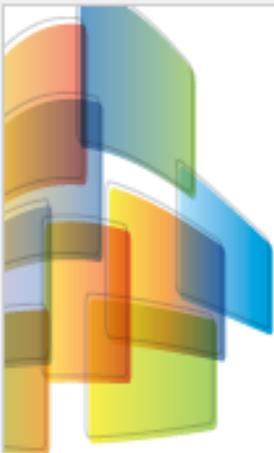
Markham Mayor



Most up-to-date electronic copy is available online

www.business.markham.ca

Economic Overview



LEGEND

- 3 Economic Overview
- 4 Technology Cluster
- 5 Life Sciences Cluster
- 6 Development Activity
- 7 Residential Activity & Utilities
- 8 Quality of Life
- 9 Demographic Profile
- 10 Labour Force Profile
- 11 Additional Vital Resources
- 12 Contacts

Produced by the City of Markham, Economic Growth, Culture & Entrepreneurship Department
 Tel: 905-475-4878
 Email: edinfo@markham.ca
www.business.markham.ca

ECONOMIC OVERVIEW

Markham and the North American Market

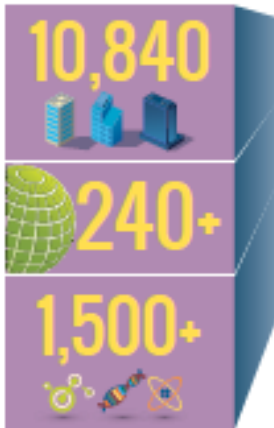


Markham and the Greater Toronto Area



Expanding business base. Motivated, highly educated and diverse workforce. Markham is at the centre of Canada's second largest tech hub – and 16th largest municipality. Markham is thriving.

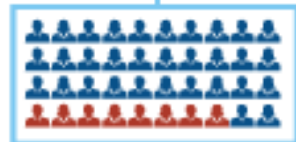
The award-winning City of Markham is the largest of nine municipalities in York Region, with a population of over **353,900** and a land area of **212 square kilometres**.



Markham is a leader in attracting foreign direct investment. Of the **10,840 companies in Markham**, over **240 foreign companies** are located here, employing more than **32,000 people**.

Leading innovators in Markham include: IBM, Aviva Insurance, AMD, GM Canadian Technical Centre, Bank of China, GE Grid IQ Innovation Centre, Honeywell, Huawei Technologies, Lenovo, Johnson & Johnson, Toshiba, Honda, Qualcomm and Hyundai.

179,610



Markham has the highest concentration of ICT employers per capita in Canada. Over **1,500 technology and life sciences companies** are based in Markham. These two sectors alone employ **35,400 people** – over one-fifth of the total workforce of **179,610**.

Strategies for Growth

Markham is maintaining its economic momentum by following its 10-year economic strategy, Markham 2020. In targeting specific growth sectors, the City continues to attract companies specializing in information and communication technology (ICT), life sciences, financial services, design and engineering, professional scientific services, and information and cultural industries. Here, businesses find skilled workers from around the world who are drawn to Markham for its exceptional quality of life (see page 8).

Internationally, the City's profile has benefited from several economic alliances and a frequent exchange of business missions to and from Asia, the USA and Europe – reaching out to global markets to bring investment into Markham as well as opening doors for Markham-based businesses to expand.

Markham's TOP 20 EMPLOYERS

3

- IBM CANADA LTD.
- TD FINANCIAL GROUP
- CITY OF MARKHAM
- AVIVA CANADA
- MARKHAM STOUFFVILLE HOSPITAL
- CGI INFORMATION SYSTEMS
- AMD TECHNOLOGIES INC.
- THE MILLER GROUP
- ALLSTATE INSURANCE
- HOMELIFE LANDMARK REALTY INC
- ENERCARE HOME SERVICES
- WSPN CANADA GROUP LTD.
- JOHNSON AND JOHNSON INC.
- VEONEER CANADA
- BGIS
- HUAWEI TECHNOLOGIES CANADA CO. LTD
- WEINS CANADA
- TORCE FINANCIAL GROUP
- HOMELIFE BAYVIEW REALTY INC.
- ESTEE LAUDER

Data source: 2019 York Region Employment Survey

TECHNOLOGY CLUSTER

4

INDUSTRIAL CATEGORY	NUMBER OF COMPANIES
Computer Systems Design and Related Services	312
Engineering Services	117
Computer, Computer Peripheral and Pre-Packaged Software Wholesaler-Distributors	67
Electronic and Precision Equipment Repair and Maintenance	52
Graphic Design Services	42
Electronic Components, Navigational and Communications Equipment and Supplies Wholesaler-Distributors	29
Management Consulting Services	28
Software Publishers	27
Wireless Telecommunications Carriers (except Satellite)	26
Research and Development in the Physical, Engineering and Life Sciences	26
Other Telecommunications	22
Data Processing, Hosting, and Related Services	21
Semiconductor and Other Electronic Component Manufacturing	19
Other Scientific and Technical Consulting Services	17
Navigational, Measuring, Medical and Control Instruments Manufacturing	16
Wired Telecommunications Carriers	13
Environmental Consulting Services	9
Computer and Peripheral Equipment Manufacturing	8
Management of Companies and Enterprises	8
Industrial Design Services	6
Geophysical Surveying and Mapping Services	5
Electrical Equipment Manufacturing	4
All Other Electrical Equipment and Component Manufacturing	4
Internet Publishing and Broadcasting, and Web Search Portals	4
Surveying and Mapping (except Geophysical) Services	4
All Other Professional, Scientific and Technical Services	4
Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	3
Other Communications Equipment Manufacturing	3
Telephone Apparatus Manufacturing	2
Communication and Energy Wire and Cable Manufacturing	2
Wiring Device Manufacturing	2
Electric Power Generation	1
Audio and Video Equipment Manufacturing	1
Research and Development in the Social Sciences and Humanities	1
TOTAL NO. OF TECHNOLOGY COMPANIES	905

LIFE SCIENCES CLUSTER

INDUSTRIAL CATEGORY	NUMBER OF COMPANIES
Professional Machinery, Equipment and Supplies Wholesaler-Distributors	57
Medical Equipment and Supplies Manufacturing	36
Medical and Diagnostic Laboratories	19
Computer Systems Design and Related Services	18
Pharmaceuticals and Pharmacy Supplies Wholesaler-Distributors	17
Research and Development in the Physical, Engineering and Life Sciences	13
Home Health Care Services	9
Testing Laboratories	8
Navigational, Measuring, Medical and Control Instruments Manufacturing	6
Management of Companies and Enterprises	6
Office Administrative Services	3
Pharmaceutical and Medicine Manufacturing	3
Toiletries Preparation Manufacturing	2
Management Consulting Services	2
Other Scientific and Technical Consulting Services	2
Computer, Computer Peripheral and Pre-Packaged Software Wholesaler-Distributors	1
Research and Development in the Social Sciences and Humanities	1
TOTAL NO. OF LIFE SCIENCES COMPANIES	203

5

Note: Data was obtained from the 2019 York Region Business and Employment Survey. While every effort has been made to ensure the accuracy of this information, the Regional Municipality of York and the City of Markham can accept no responsibility for any inaccuracies, errors or omissions. Some industry categories can be found under both the high-tech and life sciences clusters because the functions of the companies support both clusters.

IBM Innovation Space-Markham Convergence Centre

The IBM Innovation Space-Markham Convergence Centre is a 50,000 square foot innovation hub located in Markham. Managed by ventureLAB, the region's technology accelerator, the hub is home to over 45 tech companies and nearly 300 employees who are building transformative, impactful products and solutions.

RESIDENT ORGANIZATIONS

ventureLAB, York University, Seneca College, Markham Small Business Centre, Markham Board of Trade, National Research Council's Industrial Research Assistance Program, Ontario Centres of Excellence, York Angel Investors, TechConnex, and over 40 tech start-ups and scale-ups.

Bring your Ideas. Share your dreams. Create new business ventures with the capacity to go global.

Come visit the IBM Innovation Space-Markham Convergence Centre at 3600 Steeles Avenue East.



MARKHAM SMALL BUSINESS CENTRE
HELPING SMALL BUSINESS GROW



Industrial/Commercial Activity

DEVELOPMENT ACTIVITY

Development Activity

6

From premium 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.

2021 Tax Rates (%)

	COMMERCIAL	INDUSTRIAL
Toronto	2.08%	2.07%
Mississauga	1.87%	1.93%
Vaughan	1.57%	1.72%
Markham	1.54%	1.77%

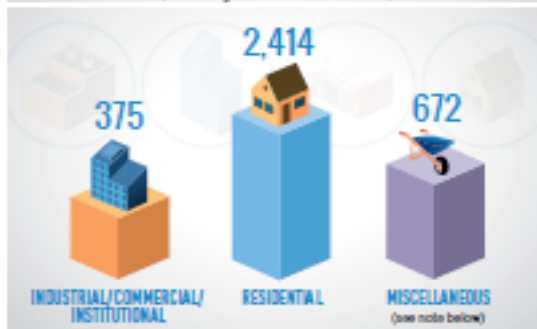
Value of Construction

(January - December 2021)



Number of Building Permits Issued

(January - December 2021)



Miscellaneous includes Agricultural, Swimming Pools, Demolitions, Septic, Signs, Tents, Decks, Designated Structures, Heating & Plumbing Only and Partial Permits.

Industrial Commercial Development

Vacant Employment Land Inventory 2021

Land Use Designation Categories	Serviced and Market Ready (acres)	Not serviced (acres)
Commercial Office	73.41	12.48
Commercial Retail	34.80	39.99
Commercial Mixed	46.96	32.09
Total Commercial	155.17	84.56
Total Industrial	325.45	1158.96

Average Price Per Acre (Industrial) \$1,600,000-2,000,000
 Average Price Per Acre (Commercial) \$2,300,000-3,400,000

Industrial Inventory, 2021 (Q4)

Total Inventory (sq.ft.)	36,396,918
Vacancy rate - class A	0%
Average net rent (sq.ft.)	\$13.54

Commercial Office Inventory, 2021 (Q4)

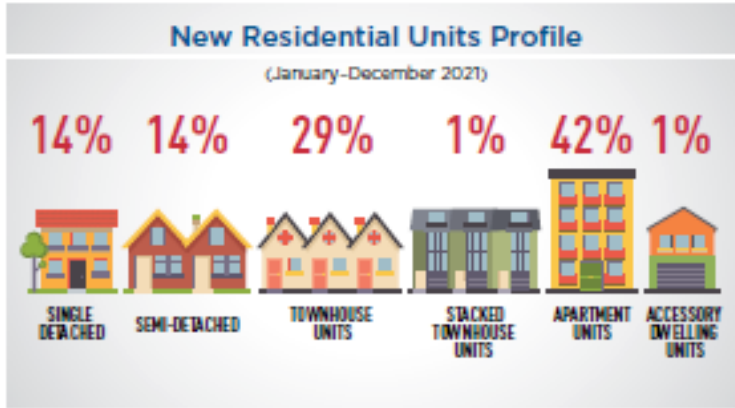
Total Inventory (sq.ft.)	14,350,206
Vacancy rate - class A	19%
Average net rent (sq.ft.)	\$17.29

All values are in Canadian Dollars. Source: Colliers International

Residential Activity & Utilities

RESIDENTIAL ACTIVITY & UTILITIES

Residential Development

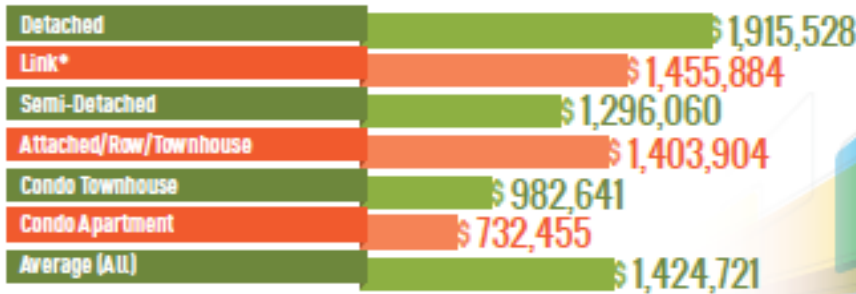


Number of New Residential Units Per Year



Average Home Prices

(Toronto Real Estate Board, Market Watch, December 2021)



*Link houses are commonly two or more buildings or dwellings joined underground or by garage (Ontario Real Estate Association).

Municipal Utilities

Water & Sewer Infrastructure, 2021 Rate

Water & wastewater rate per cubic metre	\$4.4680/m ³
Sanitary sewers	931.40 km
Water mains	1092.17 km
Storm mains	940.10 km

Electricity Costs and Charges, Business Rates

50KW OR LESS

Distribution charge	\$0.0214 per kWh
Monthly fixed charge	\$32.24 per month

GREATER THAN 50KW DEMAND

Distribution charge	\$8.7724 per kW
Monthly fixed charge	\$155.32 per month

QUALITY OF LIFE

8

A key part of Markham's competitiveness strategy is to build and maintain a community that appeals to educated, culturally diverse knowledge workers.

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, prestigious 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.

Markham's Greenprint strategy drives many initiatives to create a healthier, more sustainable community for all. Among many successes, the City boasts the highest waste diversion rate in the Greater Toronto Area.

Markham is home to high-quality healthcare services through the expanded Markham Stouffville Hospital and other facilities, and to Seneca College, a premier post-secondary educational research and training facility. For details on available programs, visit <http://www.senecacollege.ca>.

Recreation & Culture

- Number of Parks
- Trails/Pathway System
- Public Libraries
- Community and Cultural Centres & Facilities
- Golf Courses
- Ice Arenas
- Flato Markham Theatre, Markham Museum, Varley Art Gallery, McKay Art Centre
- Heritage Areas - Thornhill Village, Unionville Village, Markham Village, Buttonville Village

*In 2019 new methodology used in accordance with Official Plan park typologies.

Seneca

- 260*
- 202.9 km
- 8
- 36
- 8
- 10 pads

Public Health & Education

- Markham Stouffville Hospital (beds)
- Shouldice Hernia Centre (beds)
- Elementary Schools
- High Schools
- Community Colleges (within 1 hr drive)
- Universities (within 1 hr drive)

- 329
- 89
- 71
- 15
- 8
- 7

Transportation Infrastructure & Service Providers

- Roads (excludes private roads)
- Highways (404 and 407)
- Sidewalks
- Multi Use Path
- Cycle Track
- York Region Transit (YRT)/Viva
- Toronto Transit Commission (TTC)
- GO Transit
- CN Rail
- 407 ETR
- Toronto Buttonville Municipal Airport

- 1065.3 km
- 32 km
- 1,120.6 km
- 30.1 km
- 2.8 km
- www.yorkregiontransit.com
- www.ttc.ca
- www.gotransit.com
- www.cn.ca
- www.407etr.com
- www.buttonvilleairport.ca



Demographic Profile

DEMOGRAPHIC PROFILE

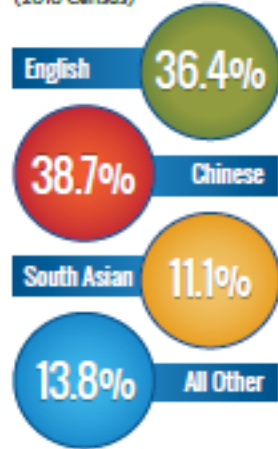
Population Projections

(York Region Official Plan Office Consolidation April 2016) - Year Projection



Mother Tongue Breakdown

(2016 Census)



9

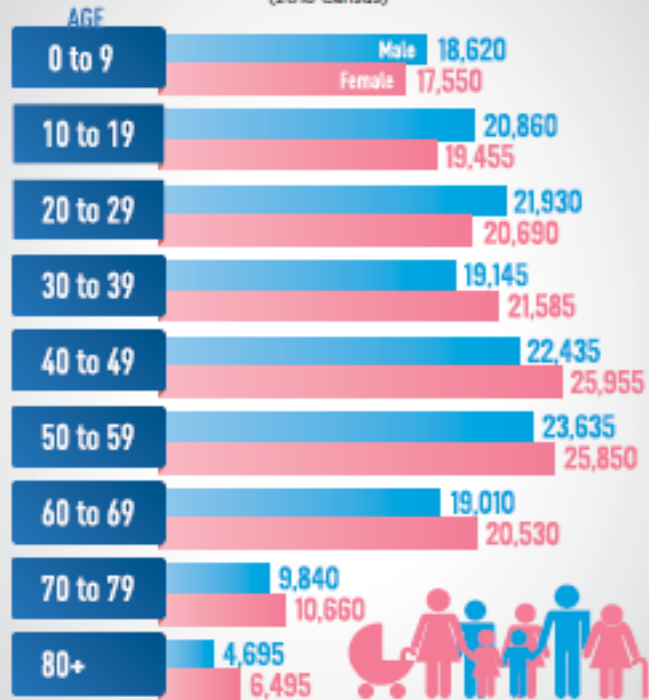
Educational Attainment

(2016 Census)



Population Age Characteristics

(2016 Census)



Labour Force Profile

ABOUT FORCE PROFILE

Basic Indicators

(2016 Census)

Number of Persons Employed	159,640
Unemployment Rate	7.3%
Labour Force Participation Rate	63.3%

Average Total Income

(2016 Census, for the population aged 15 years and over in private households)



Markham Average
\$45,184



Ontario Average
\$47,915



Canadian Average
\$47,487

Labour Force by Industry

(2016 Census)

Finance, Insurance, and Real Estate	13.8
Professional, Scientific and Technical	12.3
Retail Trade	11.3
Manufacturing	9.1
Health Care and Social Assistance	8.4
Accommodation and Food Services	7.2
Educational Services	7.0
Wholesale Trade	5.8
Information, Cultural, Arts, Entertainment and Recreation	4.8
Construction	4.3
Public Administration	3.4
Other	12.6

Wage Rates

(Ministry of Labour)

Minimum Wage Rate	Rates from Jan 1, 2022 to Sept 30, 2022
General Minimum Wage	\$15.00 per hour
Student Minimum Wage	\$14.10 per hour

Average Earnings, by Selected Occupation, in Markham

(Statistics Canada 2016 Census)

Management	\$ 83,438
Natural and applied sciences and related	\$ 75,796
Health	\$ 62,873
Business, finance and administrative	\$ 52,358
Education, law and social, community and government services	\$ 49,434
Trades, transport and equipment operators and related	\$ 37,588
Manufacturing and utilities	\$ 34,381
Sales and service	\$ 29,493
Art, culture, recreation and sport	\$ 24,602
Natural resources, agriculture and related production occupations	\$ 22,505

Note: For other Census topics, please visit www150.statcan.gc.ca/n1/pub/92-629-x/2016001/article/14668-eng.htm. Data for Average Earnings by Selected Occupations is based on the Markham Census Subdivision Area (CSD) from Statistics Canada 2016 Census.

VITAL RESOURCES

HELP GROW YOUR BUSINESS!



ventureLAB

ventureLAB is a leading global founder community for hardware technology and enterprise software companies in Canada. Located at the heart of Ontario's Innovation corridor in York Region, ventureLAB is part of one of the biggest and most diverse tech communities in Canada. Our initiatives focused on raising capital, talent retention, commercializing technology and IP, and customer acquisition have enabled thousands of companies to create over 4,500 jobs and raise more than \$200 million in investment capital. At ventureLAB, we grow globally competitive tech titans that build-to-scale in Canada, for global markets.

Learn More: www.venturelab.ca

Visit Us: 3600 Steeles Ave East, Suite E171, Markham, ON L3R 9Z7

Contact Us: hello@venturelab.ca
905-248-2727



Markham Small Business Centre

Markham Small Business Centre (MSBC) is an innovative public and private sector alliance providing a complete source of 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, in person and virtual educational training and the business resources needed to sustain their growth in today's competitive marketplace. MSBC also works to encourage entrepreneurship as a career option for Markham's youth.

MSBC co-delivers the Founder Fundamentals entrepreneurial training program in partnership with York University's YSpace Markham community innovation hub. YSpace helps a growing number of entrepreneurs, community members and youth build and scale their sustainable and impactful businesses in Markham. For more information on YSpace, yspace@yorku.ca.

The Markham Small Business Centre is located in the IBM Innovation Space - Markham Convergence Centre at 3600 Steeles Avenue East in Markham Ontario.

Learn More: markham.ca/msbc

Contact Us: msbc@markham.ca
905-477-7000 x6722



CONTACTS

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Chair of Culture and Economic Development Committee
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Khalid Usman, Councillor Ward 7
Vice Chair of Culture and Economic Development Committee
kusman@markham.ca 905-479-7748

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Huyen Hare, Sr. Business Development Officer
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Joshua Mak, Coordinator
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Niamh O'Laoghaire, Manager, Varley Art Gallery
nolaoghaire@markham.ca 905-477-7000 x 3273

Business Associations

Association of Chinese Canadian Entrepreneurs (ACCE) www.acce.ca 905-479-2802

Canadian Tamils' Chamber of Commerce (CTCC) www.ctcc.ca 416-335-9791

Federation of Chinese Canadians in Markham (FCC) www.fccm.ca 905-534-3221

Indian Institutes of Technology Alumni Canada (IITAC) www.iitalumnicanada.com 647-271-9846

Indo Canada Chamber of Commerce (ICCC) - www.icconline.org 416-224-0090

Markham Board of Trade www.markhamboard.com 905-474-0730

Markham, Richmond Hill & Vaughan Chinese Business Association (MRVCBA) www.mrvcba.ca 905-731-8806

TechConnax www.techconnax.ca 905-415-4558

The most up-to-date electronic copy is available online.



2021 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.

2021 GTA Tax Rate Ranking



Lowest 16-year average tax rate increase in the GTA inclusive of 2021

	2020	2021	Goal	Status
Planning For The Future				
Total Reserves and Reserve Funds excl. Land Acquisition Reserve (as a % of Operating Expenses)	91.2%	107.2%	>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	2.84%	2.73%	>Inflation**	
Net Financial Assets (as a % of annual revenue)	104.1%	61.4%	>-50%*	
Debt Servicing (as a % of total operating revenue)	0.24%	0.13%	<5%*	
Net Cost per Household to Operate Municipality	\$1,249	\$1,293	Within the Lowest 25% of GTA Municipalities**	
Ensuring Growth Pays For Growth				
Tax Rate increase	1.95%	0.00%	<3%**	
Non-Residential Property taxes (as a % of total property taxes levied)	17.10%	17.01%	>20%**	
Safeguarding Of Money				
Total Taxes Receivable less Uncollectible allowance (as a % of total taxes levied)	4.9%	4.5%	<10%*	
Liquidity: total cash and cash equivalents (as a % of Current Liabilities)	103.5%	111.2%	>5%*	

* Goals are guided by Financial Indicator Review, and are based on Financial Information Return (FIR) data. On an annual basis, Ministry of Municipal Affairs and Housing staff prepare financial indicators for each municipality, based on the information contained in the FIRs. The City of Markham considers these targets, according to the FIR's guidance of the lowest thresholds for the lowest levels of risk.

** These indicators and their targets are reviewed and revised as needed to ensure the indicators provide proactive measures of the City's fiscal health. This may lead to indicators or targets being added, removed, or modified as required to ensure they provide an accurate representation of the financial health of the City.



New Dwelling Units and Construction Values (RESIDENTIAL & NON-RESIDENTIAL)

Number of New Dwelling Units Issued in Year 2021

Single Dwellings	611
Double Dwellings	139
Row Dwellings	951
Apartments	1,805
Accessory Dwellings	76
Total	3,582

Construction Value of Permits Issued in 2021

(in \$000's)

Residential	\$2,531,359,031
Commercial	\$ 352,527,461
Other	\$ 559,536,549
Total	\$3,443,423,041



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.

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.

In 2007, Mayor Scarpitti's first Council term, Council and Senior Staff developed Building Markham's Future Together Strategic Plan (BMFT). 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.

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 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.

The COVID-19 pandemic continued to affect City of Markham programs and services in 2021. The challenges of the pandemic also presented opportunities to innovate and introduce new and enhanced services and programs. Below is a list of some **major accomplishments from 2021**:

Goal 1: Exceptional Services By Exceptional People:

- In response to the COVID-19 pandemic, City supported Mass Vaccination Clinic throughout 2021 and into 2022 at the Aaniin Community Centre where Markham Recreation Services staff were responsible for the operation of non-clinical roles, in partnership with the Region of York. City of Markham also supported Oak Valley Health and South East Local Health Integration Network (LHIN) Mass Vaccination Clinic non-clinical services at Cornell Community Centre.
- Named Canada's top municipal employer by Forbes in annual survey of 300 leading Canadian businesses and corporations.
- Developed and implemented a Wellness Strategy that focused on improving the mental health of staff.
- Developed and implemented a COVID-19 Vaccination Policy, introduced various COVID benefits, programs and tracking systems to ensure staff and community safety.
- Developed and introduced Unconscious Bias training program for all staff.
- Received 11 awards, most notably two awards for the Styrofoam Ban (CAMA Environment Award, AMO P.J. Marshall Innovation Award) and three awards for the F.O.G. Clogs –

Protect your Pipes! Campaign (IABC/Toronto OVATION Award of Excellence, IABC/Toronto OVATION Award of Merit, IABC Canada Silver Leaf Award of Merit).

- Achieved two award recognitions, namely John Niedra Better Practices Competition / Award and the IDC Smart Cities North America Award in piloting AI pothole detection (ROVER).
- Hosted The Markham Design Excellence Awards, which recognize and promote excellence in building design and place making. Projects completed in the City of Markham before August 27, 2021 and within the last six years were eligible for consideration for this year's juried Awards, which includes five categories. People's Choice Awards were introduced this year and the community voted on Your Voice Markham to select the winner.
- Conducted Staff Satisfaction Study and implemented multi-year Staff Satisfaction Improvement Plans for all departments.
- Expansion of City of Markham's innovative IBM Watson Artificial Intelligence Virtual Assistant (web & mobile) to include more than 50 new general new topics that address frequent inquiries to the Contact Centre.
- Successfully implemented an in-house animal services program, increased sale of animal licenses, completed over 2,000 animal related investigations, facilitated 99 cat adoptions, reunited 75% of lost dogs with owners and rehabilitated 152 wild animals.

Goal 2: Engaged, Diverse, Thriving and Vibrant City

- Launched research, internal discovery and input process of Diversity Action Plan that included 10 targeted community consultations, a Mayor's Official Launch, Consultations on Anti-Black Racism and the launch of a community survey resulting in over 1,000 respondents.
- Launched the Mayor's Black Youth Liaison Committee that provides Black youth in Markham an open forum to convey perspectives on issues and initiatives that are of particular importance to them. The Committee provides guidance and advice to the City to support Black youth in the community and combat Anti-Black racism.
- Markham Fire & Emergency Services entered into a unique agreement aimed at enhancing inclusion while reducing participation barriers for Black, Indigenous, and Racialized Markham students who wish to build a career in firefighting. This agreement creates a complete package of scholarships, equipment, supports for training and certification, summer job placements and mentorship to prime students for success. Humber College will offer eight scholarships, two each for four school terms, for students to study for a two-year Fire Services Diploma followed by a one-year Pre-Service Firefighter Education and Training program.
- Continued growth of Markham's unique partnership with Eabametoong First Nation, including collaborating on infrastructure grant applications, knowledge sharing, and cultural exchange.
- Advanced municipal calls to action from the Truth and Reconciliation Commission as well as hosted corporate and community events commemorating National Indigenous People's Day and National Truth and Reconciliation/Orange Shirt Day.
- Successfully modified and hosted 20+ virtual and in-person events to maintain community engagement in key City initiatives, dates of significance, and strategic mandates. Events included: Celebration of the City of Markham's 50th Anniversary since incorporation, Day

of Mourning, Spring maintenance 2021, Indigenous Peoples History Month, Pride celebrations, Innovation Month celebrations, Made in Markham Awards, Markham Design Excellence Awards, Canada Day celebrations, Markham-Milliken Children's Festival, Winter maintenance 2021, Remembrance Day 2020 celebration, Season's greetings from ELT, Chanukah greetings 2020 and more!

- Developed and launched a program to celebrate Markham's 50th Anniversary since Incorporation including a historical lookback and recognition of influential figures and places in Markham through a banner program on various main streets.
- Launched remedial remote children learning opportunities for Grades 1 to 5 on the library's children's webpage and provided curriculum-focused resources and activities on high-needs areas to support online education during school closures.
- Eliminated overdue fines for all children and teens to lower barriers to library use for marginalized and lower-income customers.
- Launched Library "eCards" to enable home access to the Library's digital resources (eBooks, research databases, streaming music and movies, magazines and newspapers, etc.), and support needs of homebound seniors and other residents during the pandemic.
- Hosted live and connected virtual performance series and virtual summer camps at City cultural venues.
- Completed Winter Pathway Maintenance pilot and survey, including Council approval of increased park pathway winter maintenance at 95 locations (29.5KM) city-wide. Installed 4 additional community ice rinks for public enjoyment.
- To support businesses pivoting to alternative service delivery during COVID-19, the City developed an alternate compliance path for small tents attached to restaurants to assist the restaurant community during COVID-19.
- Advanced the planning for the Markham Innovation District (MiX), the largest greenfield, purpose-driven innovation district in Ontario. Obtained Council endorsement of vision and approval to proceed with next steps to advance the MiX.
- To support small businesses, Markham's Economic Growth, Culture and Entrepreneurship department hosted 66 seminars/webinars and supported 42 starter companies with grant applications.

Goal 3: Safe, Sustainable and Complete Community

- Housing Choices: Markham's Affordable and Rental Housing Strategy was approved on July 14, 2021. The Strategy has a vision, three goals and 35 Actions to guide the City in addressing housing gaps and need, and seeks to facilitate the delivery of affordable and rental housing. The Strategy also includes an implementation timeline with five priority actions to be initiated in the next year; thirteen medium term actions to be initiated in the next 12-24 months and 17 ongoing actions. It focuses on practical steps that can be taken together with community partners to increase housing choices for Markham residents.
- Secured federal funding commitment for Yonge North Subway Extension, Markham and York Region's number one transit infrastructure priority. Collaborated with York Region, Metrolinx and Province of Ontario on planning and design of the subway extension.
- Box Grove Community Park was completed and opened to the public in Q4 2021. This 23.5-acre community park is now one of the largest public parks in the city and is located at 346 Box Grove By-pass.

- On November 30th a Special Development Services Committee workshop was held to provide a status update on the City's on-going work on making Markham a more age-friendly city. The workshop included responding to the 12 recommendations from the Committee for an Age-Friendly Markham as well as a study, which is currently being undertaken to devise age-friendly design guidelines, which will be applied to development applications review.
- Implemented the Flood Control Program by completing West Thornhill Phase 3A and 3B for a total of \$11.9 million, bringing the total investment in storm water projects completed to date to \$71.0 million.
- Implemented Smart Technology pilots to enhance operational efficiencies and effectiveness, such as monitoring pressure and transient in the water system and textile collection bin sensors.
- Completed Year 2 of a 3-year (\$3 million) Block Pruning program and initiated Year 3 following receipt of \$723,000 ICIP grant funding that will accelerate program completion by 6 months.
- Completed the 2021 Road Rehabilitation program (valued at approximately \$6.8 million) and the bi-annual laser condition assessment of 2,250 km of roads.
- The Active Transportation Master Plan (ATMP), which sets key objectives, identifies a comprehensive active transportation (walking and cycling) network and supportive operational activities, and recommends policies to guide facility planning, design, implementation and maintenance was supported by Council. The overall ATMP goal is to create a supportive infrastructure and operating environment that will make active transportation a practical, everyday mobility option for residents and commuters of all ages and abilities.
- Completed the construction of the first phase of the Markham Centre Trails Project. The trail network is located on the north side of the Rouge River, from Warden Avenue to Birchmount Road.
- 100% of Markham's departmental services are now provided online. Printing of paper for the purpose of building permit applications saved by ePLAN in 2021 was equivalent to 535 trees. The GHG saved by the paper manufacturing process is equivalent to 36.5 cars on the road for the entire year. Kilometres saved by applicants not having to travel to the Civic Centre to apply for building permits in 2021 was 189322 km. That is equal to over 4 times around the world and saved the equivalent GHG of 8.4 cars on the road for the entire year.
- Advanced partnership with Alectra Utilities for the installation of an additional 18 electrical vehicle (EV) charging stations at City of Markham facilities.
- Partnered with Mattamy Homes and Enwave on ground-breaking collaboration to research and design a pilot neighbourhood of approximately 300 homes, serviced by a community-scale distributed geothermal energy system for heating, cooling, and domestic hot water.

Goal 4: Stewardship of Money and Resources:

- COVID-19 Presentations to Council - Staff provided regular presentations that enabled decisive actions to support financial relief to residents and business owners, as well as providing strategies that assisted in mitigating financial impacts of COVID-19 on the City.
- Obtained Council approval of the 2021 Budget. The Budget preserved current service-levels, continues investments in the Council approved priorities, as well as ensuring

sufficient funds in the Life Cycle Reserve for the next 25 years, based on known inflows and outflows. The City of Markham had the lowest 16-year tax rate in GTA.

- Awarded WCCD Platinum Certification from the World Council on City Data (WCCD) for second consecutive year. In Markham reported indicators in conformity with ISO 37120 at the Platinum Level. ISO 37120 Sustainable Development of Communities: Indicators for City Services and Quality of Life.
- Repaired and replaced over 1650 stopped water meters, in collaboration with Alectra Utilities and Neptune Technology Group, to reduce the amount of estimated water billings.
- Installed touchless solutions and air purification enhancements in over 60 City facilities with Investing in Canada Infrastructure Program Covid-19 related funding.
- Achieved targeted operating cost savings in City-operated facilities through reduced utility consumption.
- Markham Fire and Emergency Services designed, built and installed a Class A burn demonstration unit – the first live fire training unit in Markham in 30 years and an example of a high efficiency, low cost solution to improve training standards.
- Signed shared service agreement between Markham Fire & Emergency Services and Barrie Fire & Emergency Services for the mandatory transition to Next Generation 9-1-1 (NG9-1-1). Both fire and emergency services will be able to leverage new emergency communications capabilities and will realize capital savings because of this transition. By collaborating and realizing savings, both cities can provide services in a way that is most economical and efficient for their residents.
- In order to address concerns from the development industry, and as an interim approach until a new Parkland By-law is adopted by Council before September 2022 in response to Bill 197 (*COVID-19 Economic Recovery Act, 2020*), staff explored opportunities to provide a Cash-in-Lieu reduction on an interim basis for medium and high-density residential apartments. A new methodology called “Proximity Ring” was used to provide an interim Cash-in-Lieu reduction while allowing the City to achieve its parkland provision target as per the City’s Official Plan. The Strategy was approved by Council in July 2021.
- City reviewed a record setting construction value of \$3.4 Billion in building permits and record setting building area of 458,649m².
- Successfully bargained updated Collective Agreements with CUPE and implemented all changes coming out of collective bargaining as well as updating non-union compensation as a result of collective bargaining and legislative updates.
- Tabled four Results of Operations reports to Council that included impacts related to the ongoing COVID-19 pandemic and a forecast of year-end results.
- Acquisition of strategic lands to support City initiatives and disposition of surplus lands acquired through tax sale process.

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:

2020 – 2023 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) % of transactional services that are provided and received online 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:

1. *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past.*
2. *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 Objectives

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>
<p>Metrics:</p> <ul style="list-style-type: none"> • Overall quality of life in Markham (every 2 years) • # of visits to our municipal arts, recreation, library, sporting venues • Gross square feet 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 <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • 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</p>

	3.4.7 Pursue partnership opportunities for programming in the Rouge National Urban Park
<p>Metrics:</p> <ul style="list-style-type: none"> • 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) 	

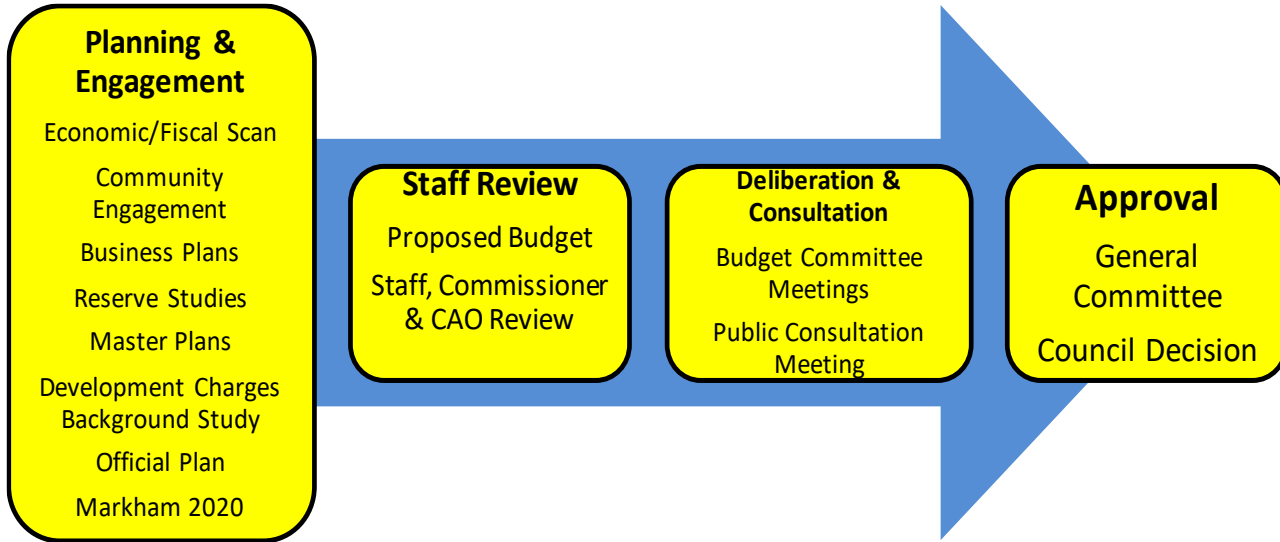
GOAL 4 - Stewardship of Money and Resources

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"> • % 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) 	

2022 BUDGETING PROCESS



2022 BUDGETING PROCESS DETAILED LEVEL

Planned Timeline

Date	Business Plan (Managed by: Strategy Managers)	Budget (Managed by: Financial Services)
June 29, 2021		Capital Budget database open for input of capital project requests
July 29-31		CAO review of Capital Budget requests and follow-up
August 4		CAO further review of Capital Budget
August 25, 27		Director review of Operating and Capital Budget reports with Commissioner including Commissioner sign-off
October 8		CAO review of Operating budgets
October 1		Budget Committee #1 – 2022 Budget Overview (Process, economic scan, staffing requests, Operating and Capital budget overview, Life Cycle Reserve Study Update)
October 6, 13, 20 & 22	<ul style="list-style-type: none"> October 6 - ELT authorized launch of annual process and Departmental Business Plan template October 8 – Director Forum and ELT received Departmental Business Plan template and key dates 	Budget Committee #2 to 5 – Capital Budget review
October-November	Director completed Departmental Business Plan	
November 2, December 1 & 3		Budget Committee #6 - 8 – Primary Operating Budget, Building, Planning, Engineering & Waterworks Operating Budgets, & User Fees Update
November 15		General Council Meeting - Draft Operating Budget Public Meeting Presentation
November 20		Budget Committee #5 – Primary Operating Budget and Building, Planning, Engineering and Waterworks Operating Budgets
December 8		Public Budget Consultation Meeting
December 14		Council Decision
December 15		Press Conference
December-January 13, 2022	CAO or Commissioner review and approve Departmental Business Plan in their Commission	
January 14, 2021	All approved Departmental Business Plans due to Strategy Manager	
February 2022	<ul style="list-style-type: none"> Strategy Managers consolidated Departmental Business Plans for the organization Staff Communication – Departmental Business Plans posted on staff intranet 	
February 16, 2022	ELT receive consolidated Departmental Business Plans for the organization	



2022 BUDGET OVERVIEW

Fiscal Prudence

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

- Prohibit the use of one-time funding to balance the Operating Budget*
- Prohibit the use of prior year surpluses to balance the Operating Budget
- Allocate additional funding to the Capital Budget Program

*Due to the exceptional circumstances relating to the COVID-19 pandemic which commenced in 2020 and have continuing impact on City owned facilities and programs, the 2022 Operating Budget continued to include a temporary draw from the Corporate Rate Stabilization Reserve in order to balance the budget.

Budget Framework

Council meets every four years to set the City's goals and priorities. For 2020, Council's strategic priorities address the initiatives defined in the 2020 - 2023 Council term that are detailed under section 2 - Corporate Strategic Plan:

- 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. The Business Plans are reviewed every Council term 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 Business Plans into action.

Multi-year Budgeting

Building Markham's Future Together four-year 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.

In order to align appropriate funding plans with Council's long-term goals and objectives, the City transitioned to a multi-year budgeting process in 2014. Markham's multi-year budgeting Guideline & Instructions document outlines an extensive and comprehensive process to roll out a four-year budget with year one tabled for Council approval, accompanied by a three-year forecast for years two, three and four.

A rolling multi-year Budget supports the Strategic goal "Stewardship of Money and Resources" and allows the City to prioritize funds and resources for the current term. A multi-year budget process will assist in identifying future opportunities and challenges; therefore, the City can be more proactive in capitalizing on opportunities, and mitigating challenges. A better understanding of the financial implications of decisions is also highlighted by the multi-year forecasts.

A Budget Staff Committee, comprising of members from across the organization, with at least one representative from each Commission, develops the criteria and framework for the budgeting



process. Committee members act as liaisons for their respective Commissions by facilitating the upstream and downstream flow of information including:

- Identifying Commission issues and opportunities
- Aligning Departmental Business Plans to Corporate Strategic Objectives
- Validating assumptions and ensuring cost drivers are consistently applied across the organization

Budget Process

In July 2021, staff began working on the 2022 Business Plan for each Business Unit. Each Business Unit filled out a Business Plan form that served as a single reference for identifying its Unit's 2022 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.

A total of eight Budget Committee meetings were held in October, November and December 2021 to discuss, review and finalize the 2022 Operating and Capital Budget. One public consultation meeting was held on December 8, 2021 as an opportunity for residents, business and community leaders to obtain an overview of the City's budget process and the 2022 proposed budget. All of the 2022 Budget meetings including the Public Consultation meeting were held virtually and live streamed via the City's website. Attendees were invited to inquire about the Budget and to provide feedback at these meetings.

On December 14, 2021, Council approved the Capital and Primary Operating Budgets as well as the Planning & Design, Engineering, Building Standards, and Waterworks Operating Budgets for 2022.



Approved Budget

The total approved 2022 Budget is \$533.7 million broken down as follows:

Budget Component	(in \$ millions)
Operating	\$253.1
Planning and Design	\$12.8
Engineering	\$10.2
Building Standards	\$9.9
Waterworks	\$137.4
Capital	\$110.3
Total	\$533.7

The 2022 Budget aligns with the Council approved strategic priorities which address social, economic and environmental considerations. The Budget includes service level enhancements while providing Markham residents' value for their money, and it achieves fiscal sustainability to balance the Budget, including a draw from the Corporate Rate Stabilization Reserve in the amount of \$3.15M.



2022 OPERATING BUDGET

<u>Description</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2022 Bud. vs. 2021 Bud.</u>	
			<u>\$ Incr./(Decr.)</u>	<u>% Change</u>
Revenues				
TAX LEVIES	\$167,419,963	\$171,917,263	\$4,497,300	2.7%
PAYMENTS-IN-LIEU OF TAXES	1,209,007	1,329,007	120,000	9.9%
GRANTS AND SUBSIDIES	1,935,197	1,935,197	0	0.0%
LICENCES & PERMITS	2,224,787	2,304,510	79,723	3.6%
PENALTY & INTEREST	4,276,428	4,576,428	300,000	7.0%
INCOME FROM INVESTMENTS	25,192,620	25,192,620	0	0.0%
FINES	3,400,018	3,400,018	0	0.0%
USER FEES & SERVICE CHARGES	21,414,026	21,454,815	40,789	0.2%
RENTALS	10,985,353	11,445,968	460,615	4.2%
SALES	645,202	647,481	2,279	0.4%
RECOVERIES & CONTRIBUTIONS	1,721,485	1,845,311	123,826	7.2%
OTHER INCOME	4,100,506	3,947,997	(152,509)	-3.7%
Total Revenues	\$244,524,592	\$249,996,615	\$5,472,023	2.2%
Expenses				
SALARIES AND BENEFITS	\$144,139,150	\$145,099,631	\$960,481	0.7%
PRINTING & OFFICE SUPPLIES	439,886	467,455	27,569	6.3%
PURCHASES FOR RESALE	399,550	404,947	5,397	1.4%
OPERATING MATERIALS & SUPPLIES	2,793,297	2,772,841	(20,456)	-0.7%
VEHICLE SUPPLIES	1,868,080	1,890,925	22,845	1.2%
BOTANICAL SUPPLIES	290,439	275,725	(14,714)	-5.1%
CONSTRUCTION MATERIALS	2,296,181	2,391,203	(14,714)	-5.1%
UTILITIES	8,601,906	8,554,556	(47,350)	-0.6%
COMMUNICATIONS	1,423,555	1,425,921	2,366	0.2%
TRAVEL EXPENSES	380,968	381,168	200	0.1%
TRAINING	805,284	805,092	(192)	0.0%
CONTRACTS & SERVICE AGREEMENTS	6,479,030	7,299,068	820,038	12.7%
MAINTENANCE & REPAIRS	7,431,855	7,602,172	170,317	2.3%
RENTAL/LEASE	770,944	766,047	(4,897)	-0.6%
INSURANCE	2,864,619	3,269,019	404,400	14.1%
PROFESSIONAL SERVICES	3,066,525	3,048,113	(18,412)	-0.6%
LICENCES, PERMITS, FEES	941,088	952,024	10,936	1.2%
CREDIT CARD SERVICE CHARGES	401,243	401,243	0	0.0%
PROMOTION & ADVERTISING	1,370,299	1,343,799	(26,500)	-1.9%
KEY COMMUNICATION PROGRAMS	445,375	137,427	(307,948)	-69.1%
CONTRACTED MUNICIPAL SERVICES	15,009,762	16,716,184	1,706,422	11.4%
OTHER PURCHASED SERVICES	1,461,706	1,437,541	(24,165)	-1.7%
PROPERTY TAX ADJUSTMENTS	1,301,000	1,301,000	0	0.0%
OTHER EXPENDITURES	2,768,837	2,390,142	(378,695)	-13.7%
TRANSFERS TO RESERVES	40,374,013	42,013,372	1,639,359	4.1%
Total Expenses	\$248,124,592	\$253,146,615	\$5,022,023	2.0%
Net Expenditures Before Draw From Reserve	(\$3,600,000)	(\$3,150,000)	\$450,000	-12.5%
TRANSFER FROM CORPORATE RATE STABILIZATION RESERVE	3,600,000	3,150,000		
Net Expenditures/(Revenues)	\$0	\$0		

RELATIONSHIP BETWEEN FUNCTIONAL UNITS AND FUNDS

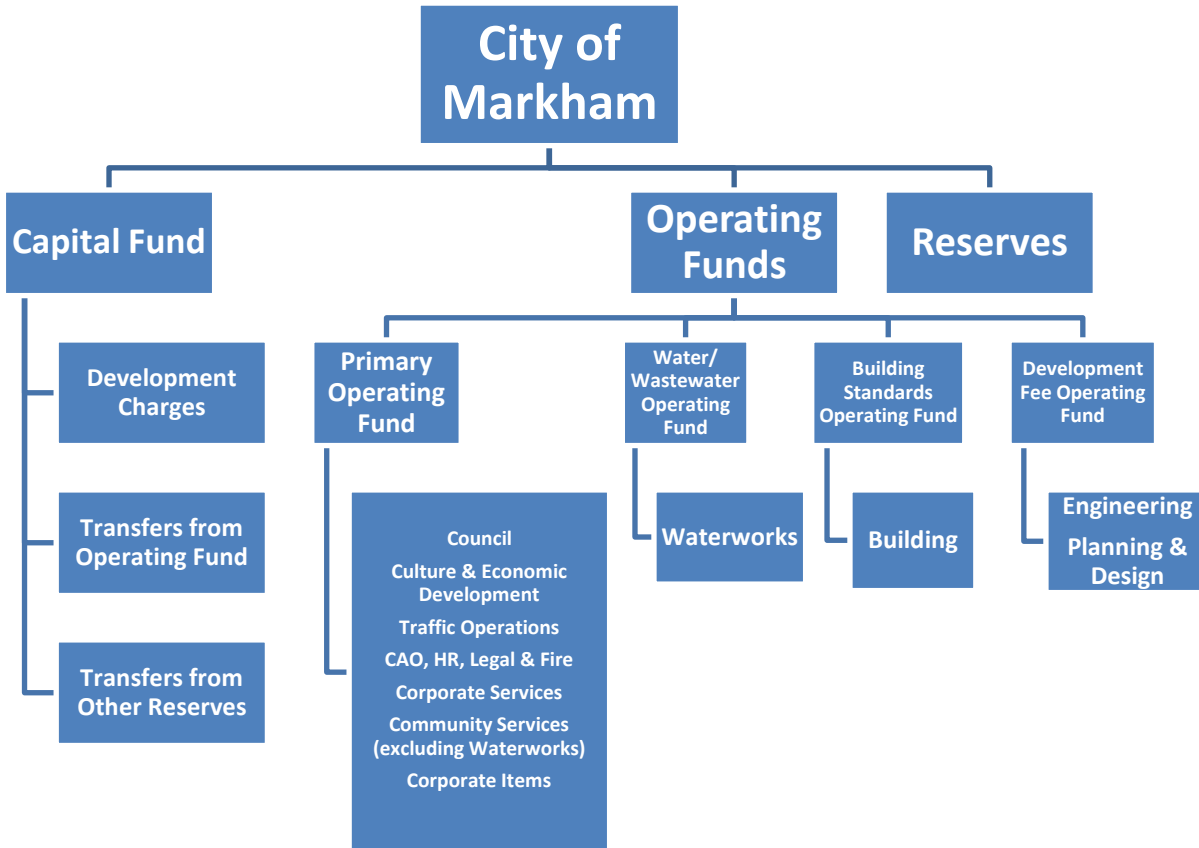
Department / Type of Fund	Operating Fund	Capital Development Fund	Development Fee	Building Fee	Waterworks Stabilization and Capital Fund
Council and Administration	X				
Development Services (DS)					
<i>Building</i>				X	
<i>Culture & Economic Development</i>	X	X			
<i>Engineering (including Traffic Operations)</i>	X	X	X		
<i>Planning and Design</i>		X	X		
<i>Commissioner's Office, DS</i>	X				
CAO, Legal, HR & Fire					
<i>CAO's Office</i>	X				
<i>Human Resources</i>	X				
<i>Legal</i>	X				
<i>Fire and Emergency Services</i>	X	X			
Corporate Services (CS)					
<i>Financial Services</i>	X	X			
<i>Information Technology Services</i>	X	X			
<i>Communications & Legislative Services</i>	X				
<i>Sustainability & Asset Management</i>	X	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 Assets</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





2022 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 2022 Budget	2021 Budget
Revenues								
Property Tax	171,917	-	-	-	-	-	171,917	167,420
Other Taxes	1,329	-	-	-	-	-	1,329	1,209
Grants	1,935	-	-	-	-	-	1,935	1,935
Licences & Permits	2,305	-	-	-	9,561	-	11,866	13,412
Interest & Penalties	4,576	-	-	-	-	-	4,576	4,276
Investment Income	25,193	-	-	-	-	-	25,193	25,193
Fines	3,400	-	-	-	-	-	3,400	3,400
User Fees & Service Charges	21,455	-	12,828	9,969	70	545	44,866	44,166
Rental & Sales Income	12,093	-	-	-	-	578	12,671	12,197
Billings	-	-	-	-	-	136,002	136,002	132,627
Other Income	5,793	-	-	193	-	314	6,300	6,329
Capital Fund	-	110,290	-	-	-	-	110,290	103,259
Transfer from Reserves	3,150	-	-	-	249	-	3,399	3,600
	253,147	110,290	12,828	10,162	9,880	137,438	533,744	519,023
Expenditures								
Salaries & Benefits	145,100	-	7,101	6,077	6,529	8,330	173,135	169,458
Printing & Office Supplies	467	-	32	22	51	34	606	578
Operating Materials & Supplies	2,773	-	5	12	20	138	2,948	2,970
Vehicle Supplies	1,891	-	-	-	-	-	1,891	1,868
Construction Materials	2,391	-	-	-	-	258	2,650	2,846
Utilities	8,555	-	-	-	-	36	8,590	8,658
Communications	1,426	-	11	22	31	47	1,537	1,555
Travel & Training Expenses	1,186	-	46	31	40	125	1,429	1,419
Contracts & Service Agreements	7,299	-	4,210	2,967	3,110	3,507	21,092	19,623
Maintenance & Repair	7,602	-	-	1	-	454	8,057	8,181
Rental/Lease	766	-	1	5	-	7	779	789
Insurance	3,269	-	-	-	-	-	3,269	2,865
Professional Services	3,048	-	17	19	9	121	3,213	3,232
Licences, Permits & Credit Card	1,353	-	58	47	85	67	1,611	1,605
Promotion & Advertising	1,344	-	6	2	6	-	1,358	1,384
Contracted Municipal Services	16,716	-	-	-	-	105,452	122,168	117,319
Other Purchased Services	1,438	-	-	-	-	2,859	4,297	4,246
Other Expenditures	4,509	-	4	2	-	3	4,518	5,160
Capital Expenditures	-	110,290	-	-	-	-	110,290	103,259
Transfers to Reserves	42,013	-	1,338	957	-	16,000	60,309	62,007
	253,147	110,290	12,828	10,162	9,880	137,438	533,744	519,023



2022 CONSOLIDATED BUDGET BY DEPARTMENT AND BY FUNDING SOURCE

(in \$000's)	Operating Fund (Note 1)	Capital Fund (Note 2)	Development Fee	Building Fee	Waterworks/Stabilization Fee	Total 2022 Budget	2021 Budget
Council and Administration	3,080	-	-	-	-	3,080	2,983
<i>Building</i>	-	-	-	9,880	-	9,880	11,257
<i>Culture & Economic Development</i>	3,874	683	-	-	-	4,556	4,174
<i>Engineering (including Traffic Operations)</i>	1,686	20,504	10,162	-	-	32,352	21,261
<i>Planning and Design</i>	-	10,375	12,828	-	-	23,203	27,069
<i>Commissioner's Office, DS</i>	2,123	-	-	-	-	2,123	1,923
Development Services (DS)	7,683	31,561	22,990	9,880	-	72,114	65,684
<i>CAO's Office</i>	959	-	-	-	-	959	789
<i>Human Resources</i>	3,160	-	-	-	-	3,160	3,335
<i>Legal</i>	2,209	509	-	-	-	2,718	2,064
<i>Fire and Emergency Services</i>	41,666	540	-	-	-	42,206	41,539
CAO, Legal, HR & Sustainability	47,995	1,049	-	-	-	49,043	47,727
<i>Financial Services</i>	4,718	948	-	-	-	5,666	5,487
<i>ITS</i>	9,550	2,058	-	-	-	11,608	11,319
<i>Communications & Legislative Services</i>	4,297	-	-	-	-	4,297	4,585
<i>Sustainability & Asset Management</i>	3,337	9,207	-	-	-	12,544	10,379
<i>Bylaw Enforcement & Regulatory Services</i>	659	-	-	-	-	659	254
<i>Commissioner's Office, CS</i>	436	-	-	-	-	436	421
Corporate Services (CS)	22,998	12,212	-	-	-	35,210	32,445
<i>Markham Public Library</i>	13,672	2,990	-	-	-	16,662	16,374
<i>Recreation Services</i>	11,784	2,039	-	-	-	13,822	13,369
<i>Operations and Operations Admin</i>	38,672	18,158	-	-	-	56,831	56,745
<i>Environmental Assets</i>	1,010	17,586	-	-	-	18,595	25,375
<i>Waste and Environmental Management</i>	15,408	120	-	-	-	15,527	12,252
<i>Waterworks</i>	-	14,071	-	-	137,438	151,509	152,408
<i>Commissioner's Office, CFS</i>	438	-	-	-	-	438	476
Community & Fire Services (CFS)	80,983	54,963	-	-	137,438	273,384	277,000
Corporate Items	90,409	10,504	-	-	-	100,913	93,184
	253,147	110,290	22,990	9,880	137,438	533,744	519,023

Note 1: Refer to Section 3b - Operating Budget for further details on Operating Budget breakdown

Note 2: Refer to Section 3c - Capital Budget for further details on Capital Budget breakdown



Operating Budget Summary

The Operating Budget is completed through a collaborative effort between Council and Staff. As described in the 2022 Budget Process section of the Executive Summary, 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.

As discussed, the fiscal scan conducted to forecast the 2022 Budget identified budgetary pressures made up of the following four components: managing growth, funding ongoing capital replacements, maintaining municipal service levels, and increasing personnel costs. Particulars considered in the 2022 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 impact of the pandemic on each of these was also taken into consideration.

Together, these fiscal pressures resulted in a \$6.1 million impact to the Operating Budget expenditures, offset by an increase in revenues of \$1.7 million, resulting in a net shortfall of approximately \$4.4 million equivalent to a proposed tax rate increase of 2.67%. In addition, another 0.5% for infrastructure investment was included in the initial proposed 2022 tax rate for a total of 3.17%. Recognizing continuing impact of COVID-19 on Markham residents in 2022, Budget Committee acknowledged it was important to minimize the tax rate increase while maintaining service levels. As a result, staff recommended, and Council approved, a draw from the Corporate Rate Stabilization Reserve to eliminate the operating budget shortfall. This represents a temporary \$3.15M funding which will be recovered through future years' operating budgets.

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

Capital Budget Summary

The approval of the 2022 Capital Budget of \$110.3 million was achieved through a comprehensive process designed to effectively address each of the City's strategic priorities. Maintaining the model of long-term thinking towards capital investments, the City ensures that the existing community facilities are maintained in a state of good repair for years to come. Overall, the Capital Budget demonstrates the City's commitment to its residents by making the appropriate plans to invest in their future needs.

In October 2021, Council pre-approved 13 capital projects totalling \$4.2 million. Pre-approval of capital projects 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

In December 2021, Council subsequently approved an additional 209 projects totaling \$106.1 million. In aggregate, 222 capital projects were approved for the 2022 Capital Budget, totalling \$110.3 million.

	# of projects	\$ (in millions)
Pre-approvals	13	\$8.7
Remaining projects to be approved	183	\$94.6
Total	196	\$103.3

The 2022 Capital Budget includes 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.

The 2022 Capital Budget reflects the City’s commitment to maintain service levels to the community and balances social needs with fiscal prudence. This is a reflection of the City’s commitment towards fiscal stewardship. Further, the City’s commitment to increase contribution to the capital program by a tax rate of 0.5% each year is maintained. In addition, the City has continued to contribute to each of the Land Acquisition and Environmental Land Acquisition Reserve Funds. For further details on the Capital Budget, refer to Section 3c – Capital Budget.

Waterworks Budget

Council approved the 2022 Waterworks Budget of \$137.4 million. This represents an increase of \$3.4 million from the 2021 Budget. The 2022 Water and Wastewater rate will be increased by \$0.1483/m³ from \$4.4680/m³ to \$4.6163/m³ effective April 1, 2022.

Planning & Design Budget

The Planning & Design Budget is primarily funded through Planning Fees. For 2022, Council approved the Planning & Design Budget of \$12.8 million. This represents a decrease of \$0.7 million from the 2021 Budget.

Engineering Budget

The Engineering Budget is primarily funded through Engineering Fees. For 2022, Council approved the Engineering Budget of \$10.2 million. This represents an increase of \$1.3 million from the 2021 Budget.

Building Standards Budget

The Building Budget is primarily funded through Building Licenses and Permits. For 2022, Council approved the Building Services Budget of \$9.9 million. This represents an increase of \$0.2 million from the 2021 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 subsequent fiscal year. All others are transferred to the respective reserve, within the current year at year-end.

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

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. There are two types of reserves: "discretionary" and "obligatory". Discretionary reserves 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. Obligatory reserves are comprised of monies received as financial contributions for particular works to be undertaken by the City on behalf of the external contributor.

Description of Reserves

The maintenance of reserves 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, 2021, the balance in the City's reserves was \$385.2 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
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 the Thornhill Cemetery assets
Corporate Rate Stabilization	To maintain the Town'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
Emerald Ash Borer	To provide funds for the removal and replacement of infected trees to protect the city's environmental, social, health and economic benefits of the urban forest
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
Gas Tax Revenue	To fund projects or portions of projects deemed eligible for Gas Tax funding
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
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 & 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 51 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.



RESERVES CONTINUITY SCHEDULE (\$000's)

Description	Actual Balance December 31, 2020	Actual Balance December 31, 2021	2022 Budget			Estimated Balance December 31, 2022
			Developer and Other Contributions	Transfer from/(to) Operating Funds	Transfer to Capital Funds	
			\$	\$	\$	
Berczy Land Scape Feature	203	203				203
Building Fee	7,483	14,810		(253)	(103)	14,454
Capital Gain Reserve	4,160	4,160				4,160
Cemetery Operations	122	123				123
Corporate Rate Stabilization	23,280	31,122		(3,150)		27,972
COVID-19 Reserve	-	11,449		(4,090)		7,359
Deginated Heritage Property Grant	105	70				70
Development Fee	10,011	28,944		2,288	(503)	30,729
Election Expenses	531	831		300		1,131
Election Rebate	566	747		53		800
Emerald Ash Borer	192	192				192
Environmental Land Acquisition	10,713	11,236				11,236
Environmental Sustainability	95	84				84
Facility Ramp - Up	23,891	29,008		4,020	(6)	33,022
Firefighter's Sick Leave Benefits	6,776	6,776				6,776
Heritage Preservation	82	301			(81)	220
Insurance	4,059	4,059				4,059
Land Acquisition Reserve Fund	(243,055)	(271,920)				(271,920)
Library Building Program	6,449	6,517				6,517
Life Cycle Replacement & Capital	133,008	169,562		28,666	(30,762)	167,466
Long Term Disability Benefit	22,872	23,773				23,773
Markham Heritage Loans	152	142				142
Markham Trees for Tomorrow	7	682			(134)	548
Museum Endowment	19	19				19
Non DC Growth	12,728	16,403			(1,170)	15,233
Post-Employment Benefits	14,757	14,912				14,912
Public Art Acquisition	4,018	5,036			(4,530)	506
Stormwater Fee	(6,470)	(20,162)	10,412		(7,353)	(17,103)
Theatre Capital Improvement Fund	437	442				442
Theatre Endowment	458	463				463
Waterworks Stabilization / Capital	80,131	86,657		15,993	(15,811)	86,839
Workplace Safety Insurance Board	5,314	5,370				5,370
WSIB Excess Compensation	1,752	2,093				2,093
Reserves	124,846	184,104	10,412	43,828	(60,453)	177,890
Canada Community Building Fund	14,562	22,706	10,443		(14,603)	18,546
Development Charges Reserve Funds	68,780	105,666	24,884	-	(27,892)	102,658
Main Street Revitalization	3	3				3
Parks Cash in Lieu	58,478	65,728			(810)	64,918
Section 37 Allocation	7,466	6,991			(6,531)	460
Deferred Revenue Reserves	149,289	201,094	35,327	-	(49,836)	186,585
Total Reserves	274,135	385,198	45,739	43,828	(110,290)	364,475



RESERVES CONTINUITY SCHEDULE - EXPLANATION OF BUDGET CHANGES (\$000's)

Description	Transfer from/(to)	Transfer to Capital	Details
<u>Building Fee</u>			
Transfer to Operating Fund	(253)		Transfer to Building Operating Budget based on 2022 projected performance
Transfer to fund Capital Projects		(103)	Funding of 2022 Building Services capital projects
<u>Corporate Rate Stabilization</u>			
Transfer to Operating Fund	(3,150)		Transfer from Corporate Rate Stabilization to mitigate the 2022 budget requirements
<u>COVID-19 Reserve</u>			
Transfer to Operating Fund	(4,090)		To fund incremental operating expenses incurred as a result of the COVID-19 pandemic
<u>Development Fee</u>			
Transfer from Operating Fund	2,288		Transfer from Planning and Engineering Operating Budget based on 2022 projected performance
Transfer to fund Capital Projects		(503)	Funding of 2022 Engineering and Planning capital projects
<u>Election Expenses</u>			
Transfer from Operating Fund	300		Transfer to fund future election costs
<u>Election Rebate</u>			
Transfer from Operating Fund	53		Transfer to fund future election rebate costs
<u>Heritage Preservation</u>			
Transfer to fund Capital Projects		(81)	Funding of 2022 Heritage Preservation capital projects
<u>Facility Ramp - Up</u>			
Transfer from Operating Fund	4,020		Transfer to fund new facilities in the future
Transfer to fund Capital Projects		(6)	Funding of 2022 capital projects
<u>Life Cycle Replacement & Capital</u>			
Transfer from Operating Fund	28,666		Transfer \$10,300 dividends from Markham Enterprises Corporation and \$18,366 Operating Budget to fund asset life cycle replacements
Transfer to fund Capital Projects		(30,762)	Funding of 2022 asset life cycle replacement capital projects
<u>Markham Trees for Tomorrow</u>			
Transfer to fund Capital Projects		(134)	Funding of 2022 tree canopy growth projects
<u>Non Development Charges Growth</u>			
Transfer to fund Capital Projects		(1,170)	Funding of 2022 non-growth related capital projects
<u>Public Art Acquisition</u>			
Transfer to fund Capital Projects		(4,530)	Funding of 2022 public art capital projects
<u>Stormwater fee</u>			
Transfer from Other Revenues	10,412		2022 revenue from the stormwater management fee
Transfer to fund Capital Projects		(7,353)	Funding of 2022 stormwater management capital projects
<u>Waterworks Stabilization/Capital</u>			
Transfer from Operating Fund	15,993		Transfer of Waterworks Operating Budget based on 2022 projected performance
Transfer to fund Capital Projects		(15,811)	Funding of 2022 Waterworks capital projects
<u>Canada Community Building Fund</u>			
Transfer from Other Revenue	10,443		Canada Community Building Fund revenue received from the federal government to funds capital projects
Transfer to fund Capital Projects		(14,603)	Funding of 2022 eligible capital projects
<u>Development Charges Reserve Funds</u>			
Transfer from Other Revenue	24,884		2022 revenue from Development Charges
Transfer to fund Capital Projects		(27,892)	Funding of 2022 new infrastructure and facility projects
<u>Parkland Cash in lieu</u>			
Transfer to fund Capital Projects		(810)	Funding of 2022 parks capital projects
<u>Section 37 Allocation</u>			
Transfer to fund Capital Projects		(6,531)	Funding of 2022 public realm capital projects



2020 TO 2022 SUMMARY OF RESERVES
(\$000's)

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>
Balance as of January 1	130,053	124,845	184,104
Other Revenue	1,505	11,814	10,412
Dividend from Markham Enterprises Corporation	10,280	8,794	10,300
Transfers from Operating Fund	67,240	118,970	33,528
Transfers to Capital Fund (net of unspent)	(84,233)	(80,319)	(60,453)
Balance as of December 31	<u>124,845</u>	<u>184,104</u>	<u>177,890</u>
Deferred Revenue Reserves	149,290	201,094	186,585
Total	<u>274,135</u>	<u>385,198</u>	<u>364,475</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.

<p>Morgan Park Trust Fund</p>	<p>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.</p>
<p>Varley- McKay Art Foundation Trust Fund</p>	<p>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.</p>
<p>Markham Environmental Advisory Committee Trust Fund</p>	<p>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.</p>
<p>Cemetery Trust Fund</p>	<p>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.</p>
<p>Older Adults in Action Trust Fund</p>	<p>Council Resolution established the Older Adults In Action Trust Fund on March 10, 1998 to collect donations for the Club and Older Adult Centre.</p>
<p>Markham History – Research and Publication Trust Fund</p>	<p>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.</p>

2022 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 – 2022 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 Council’s 2020 – 2023 Strategic Plan as discussed in Section 2 – Corporate Strategic Plan and Section 3 – 2022 Budget.

The Operating Budget includes the following three components:

- Personnel Costs
- Non-personnel Costs
- Revenues

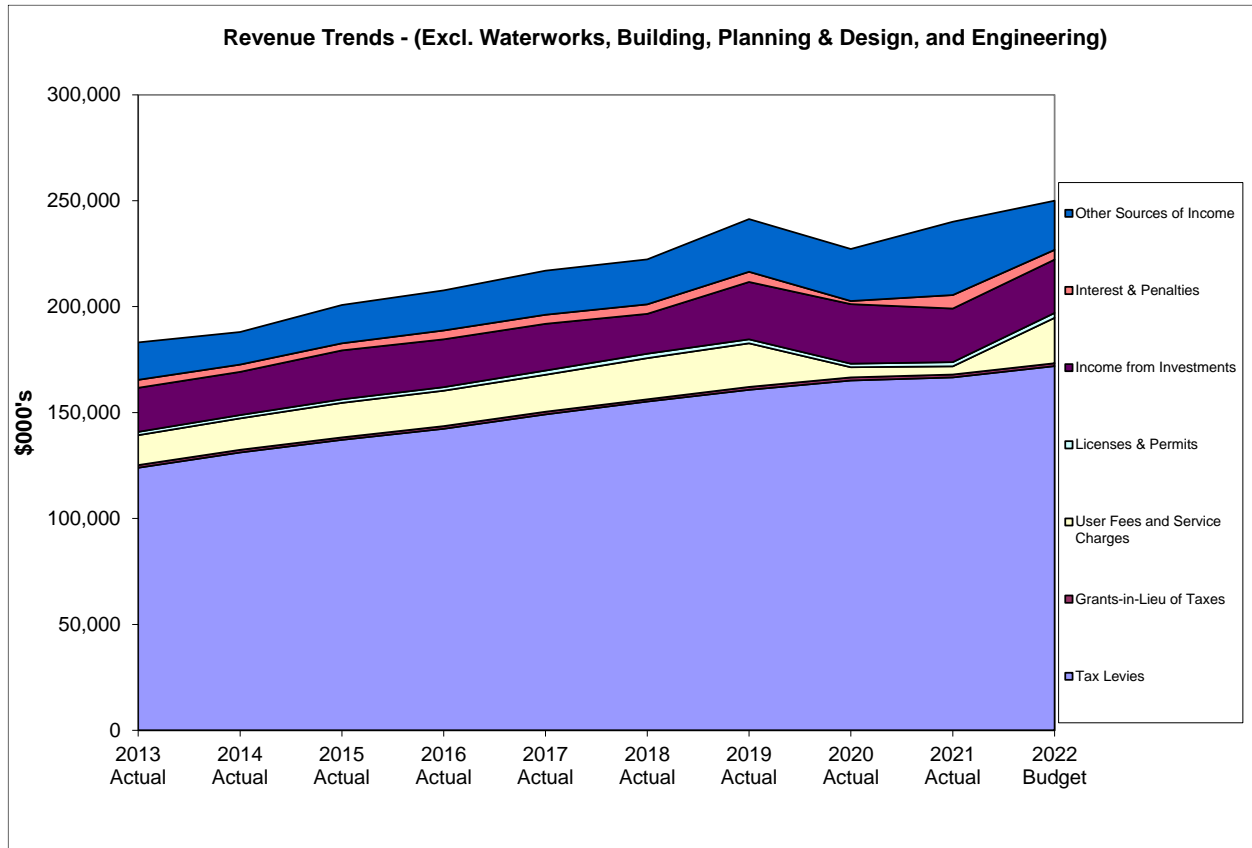
2022 TRADITIONAL BALANCED BUDGET DETAILS

The 2022 Operating Budget for City services totals \$253.1 million excluding, Waterworks, Building Standards, Planning & Design and Engineering. This represents an increase of \$5.0 million over the 2021 Operating Budget.

Budget Component	(in \$ millions)
Operating	\$253.1
Planning and Design	\$12.8
Engineering	\$10.2
Building Standards	\$9.9
Waterworks	\$137.4
Capital	\$110.3
Total	\$533.7

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. However, 2021 actual revenue and 2022 budgeted revenue was/will be impacted by the COVID-19

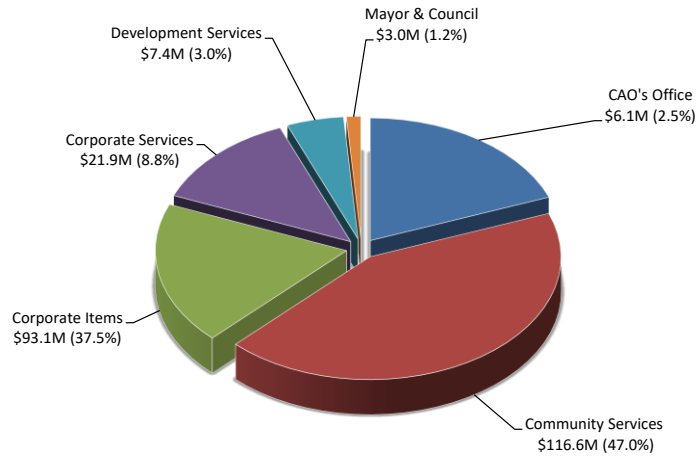
pandemic. Revenues from Planning & Design, Engineering, Building, and Waterworks are reported separately in the respective department operating budgets.



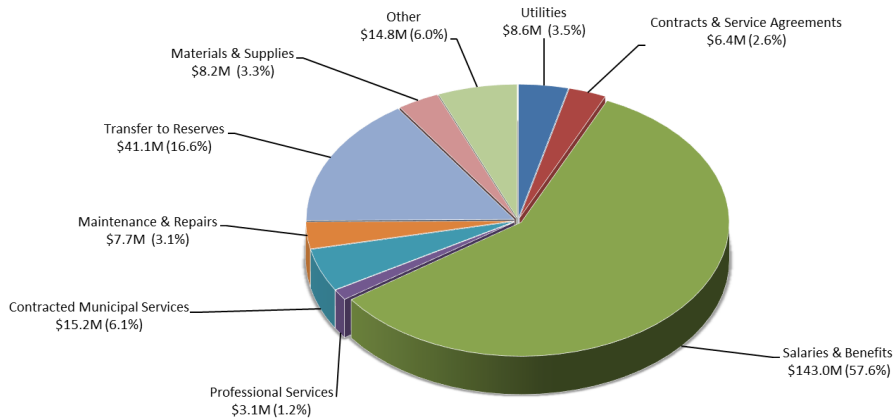
Expenditures

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 \$253.1M

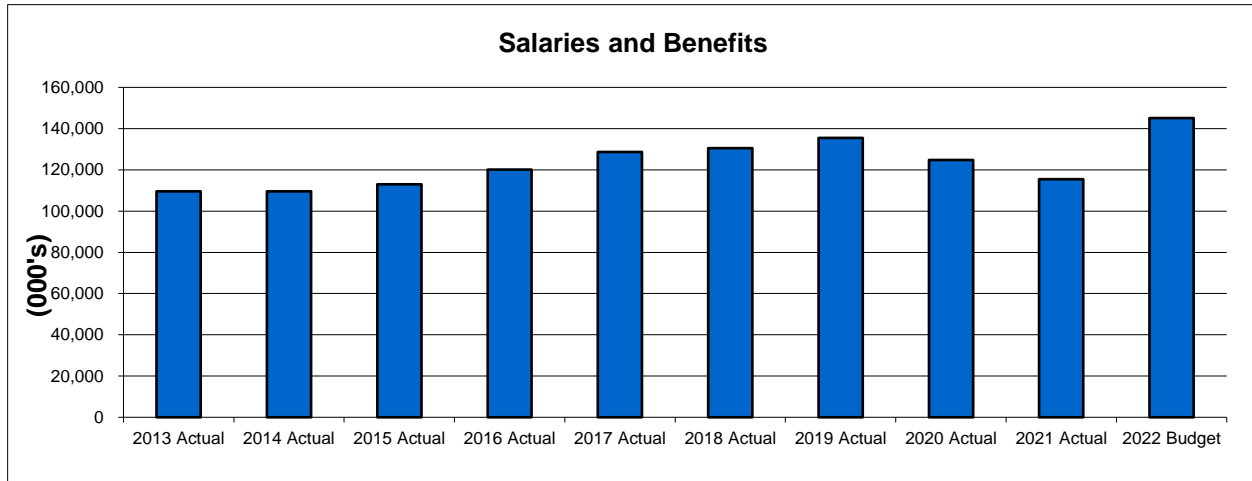


Operating Budget Expenditures by Component
 (excluding Waterworks, Building, Planning & Design, and Engineering)
 Total \$253.1M



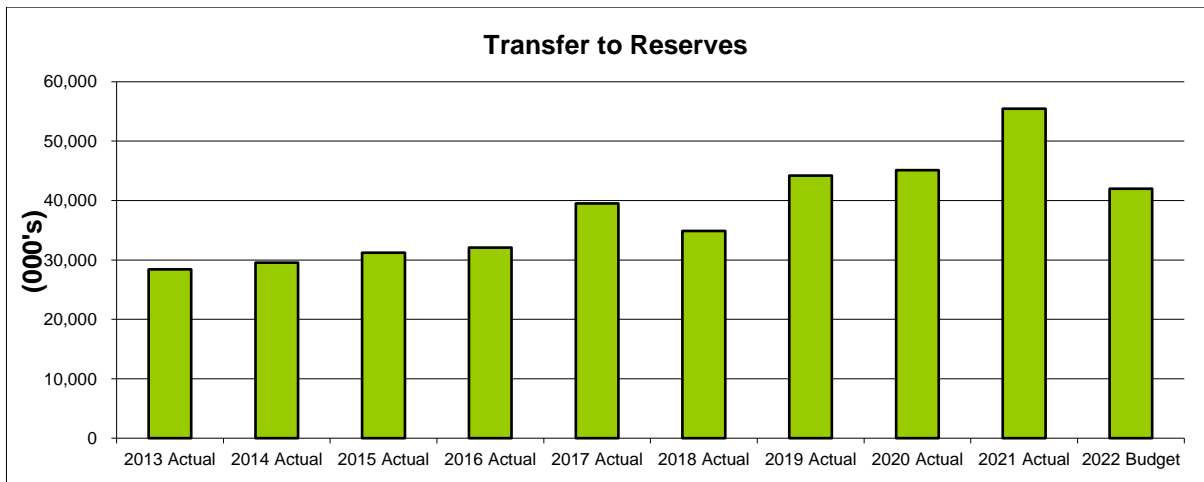
Personnel Costs

Approximately 57% of expenditures relate to salaries and benefits. Budgeted 2022 personnel is at \$145.1 million, an increase of \$2.1 million from 2021. 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.

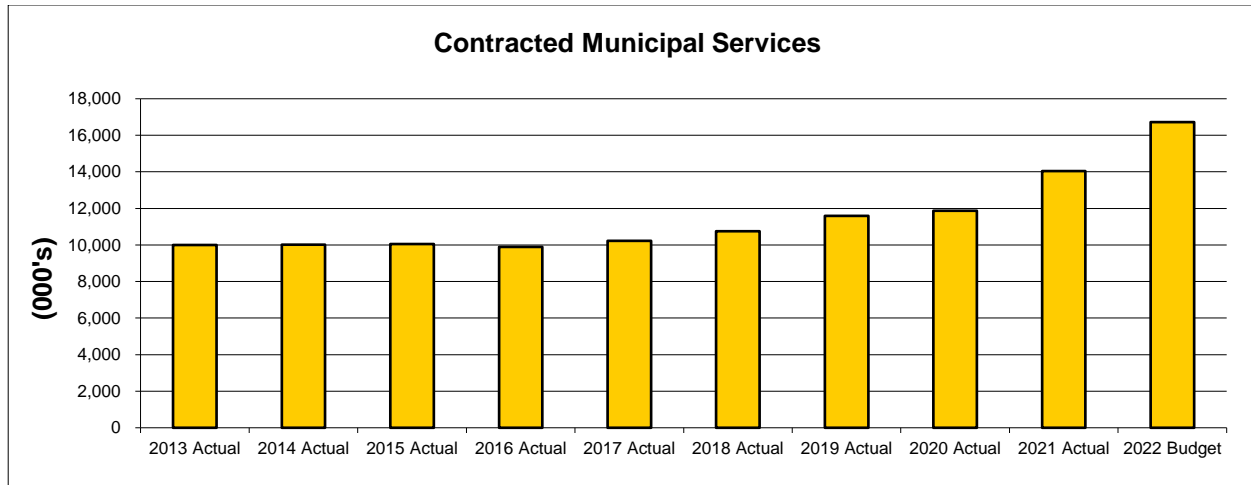


Non-personnel Costs

The next highest component in the Operating Budget Expenditures by account chart is Transfer to Reserves at approximately 17%. 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 7% 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 19% 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:

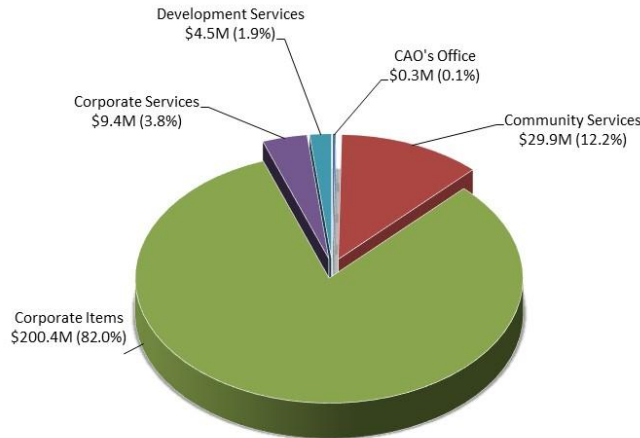
- Price adjustments - External service contract commitments
- Price adjustments - Commodity price increases/decreases
- Growth related requirements
- Council approved recommendations
- Annualization
- Capital induced operating costs
- Indirect cost recoveries

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

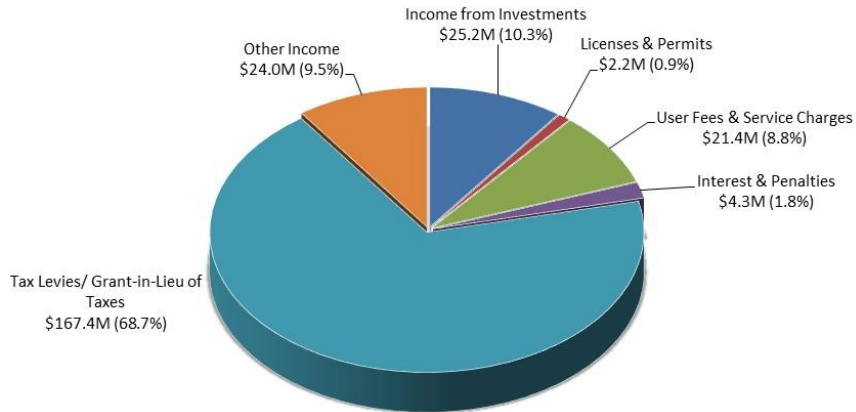
Revenues

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 \$250.0M



Operating Budget Revenues by Component
(excluding Waterworks, Building, Planning, & Engineering Departments)
Total \$250.1M



The \$253.1 million Operating Budget is 89% 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

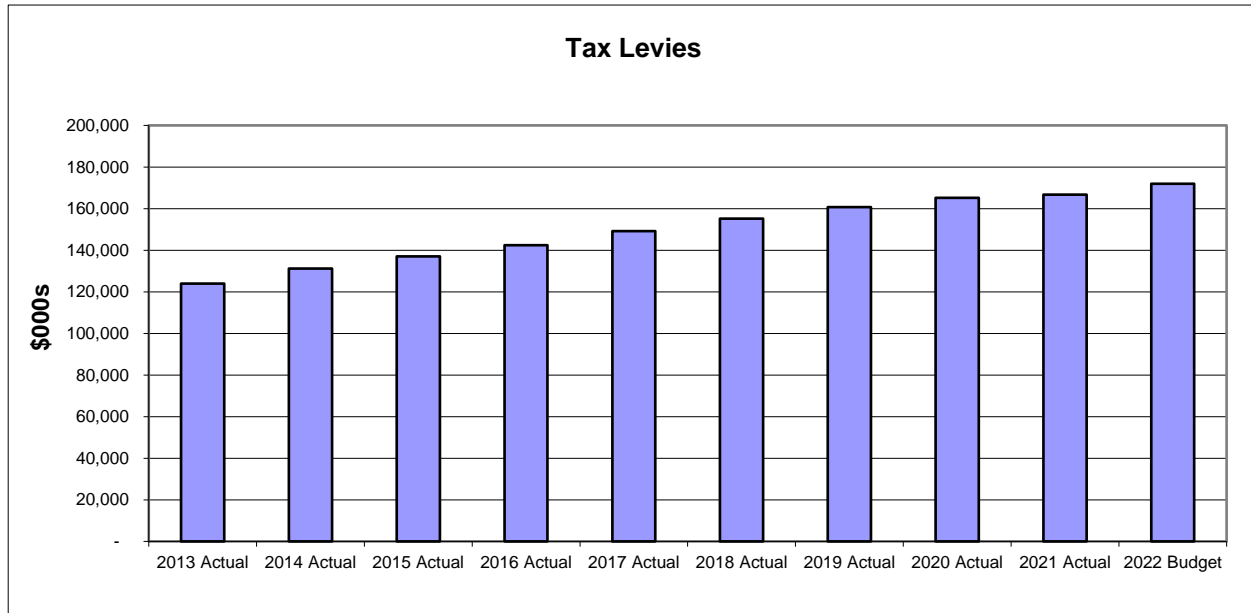
The remaining 11% of revenues is generated from fines and recoveries, property tax interest and penalties, grants and subsidies. The 2022 budget also includes a temporary draw of \$3.15M from



the Corporate Rate Stabilization Reserve which was required due to the impact of the COVID-19 pandemic.

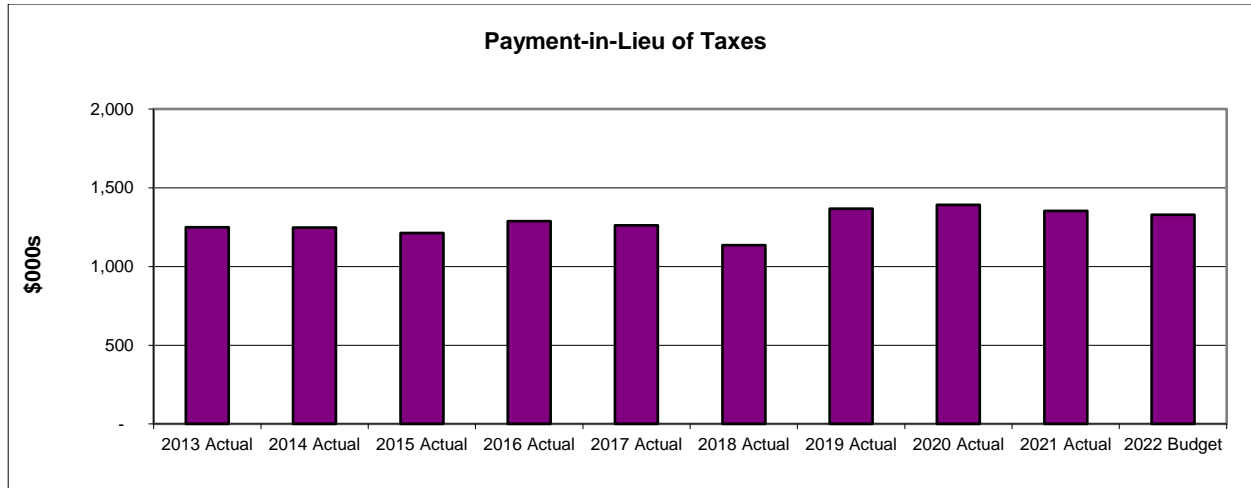
Tax Levies

Tax levies 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. Budgeted 2022 tax levies is at \$171.9 million, an increase of \$4.5 million from 2021. The tax revenue has increased steadily in the past years due to assessment growth in the City and tax rate increases. The 2022 budgeted assessment growth is 0.80% versus 1.20% in 2021.



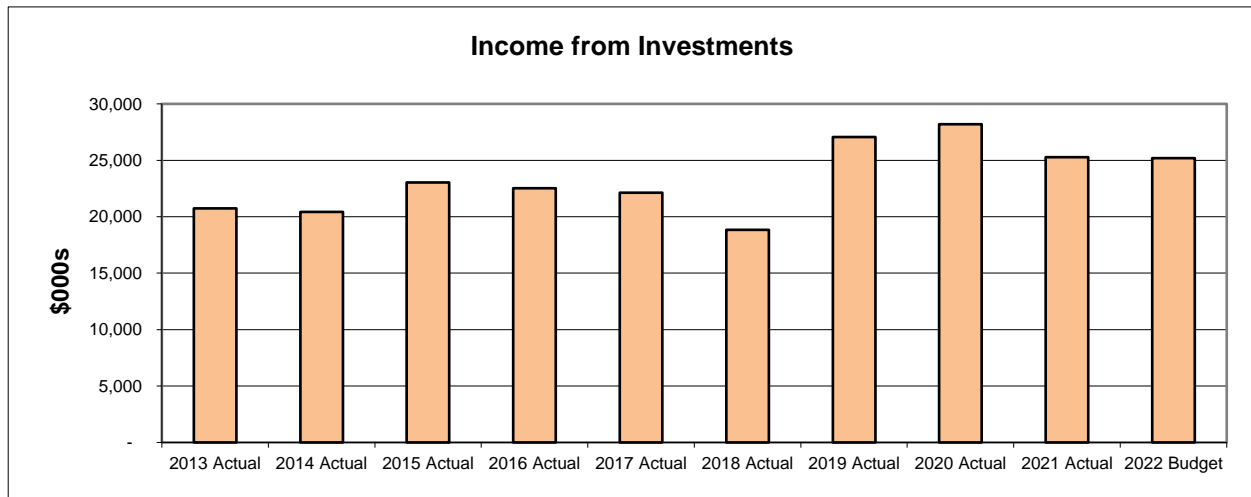
Grants-in-Lieu

Grants-in-Lieu are payments received in lieu of taxation on properties owned by other government bodies and government agencies. The 2022 Budget is \$1.3 million which is trending consistently with prior years.



Investment Income

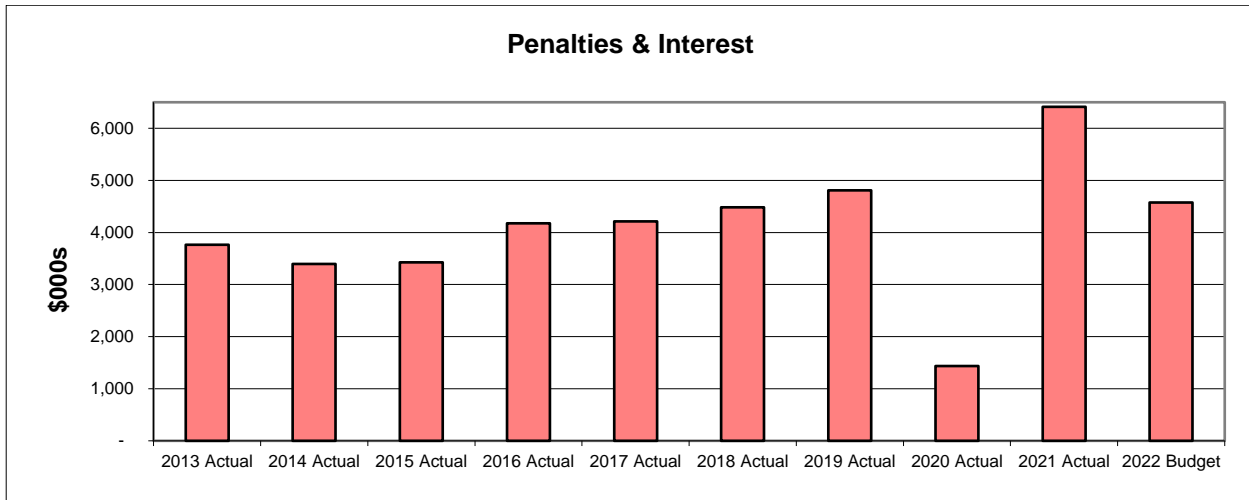
The City of Markham earns income on investments for all major City funds and reserves. Income from investments is budgeted at \$25.2 million; this amount includes interest and dividends from the City’s holdings in Markham Enterprises Corporation and Markham District Energy Incorporated.





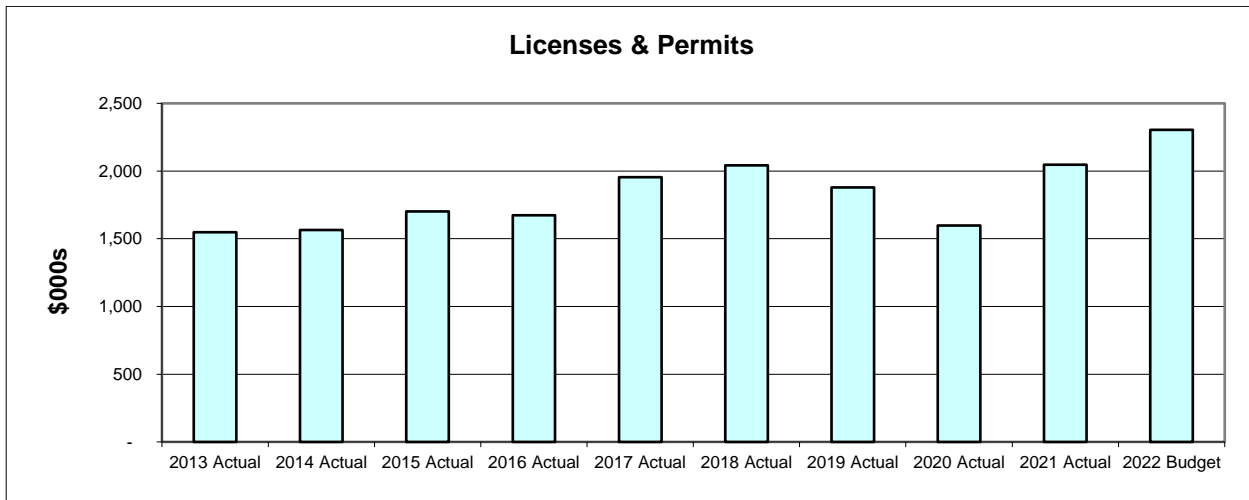
Penalties and Interest

Penalties and interest relate to late payment of property tax bills. For 2022, the budget for this account is \$4.6 million.



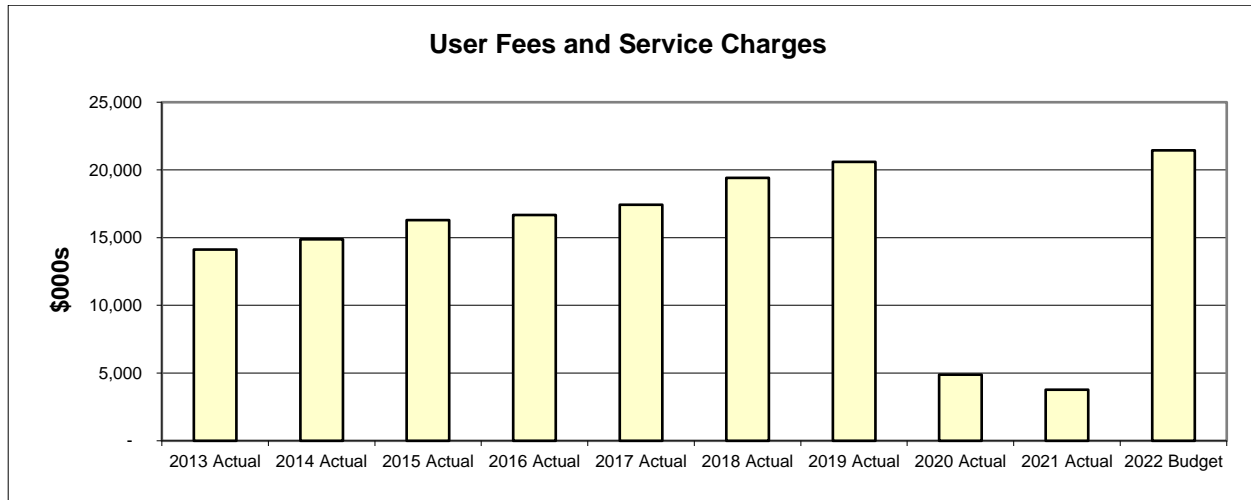
Licenses & Permits

Licenses and Permits revenues are generated by Legislative Services from the sale of business, marriage and other licenses. The 2022 Budget is \$2.3 million.



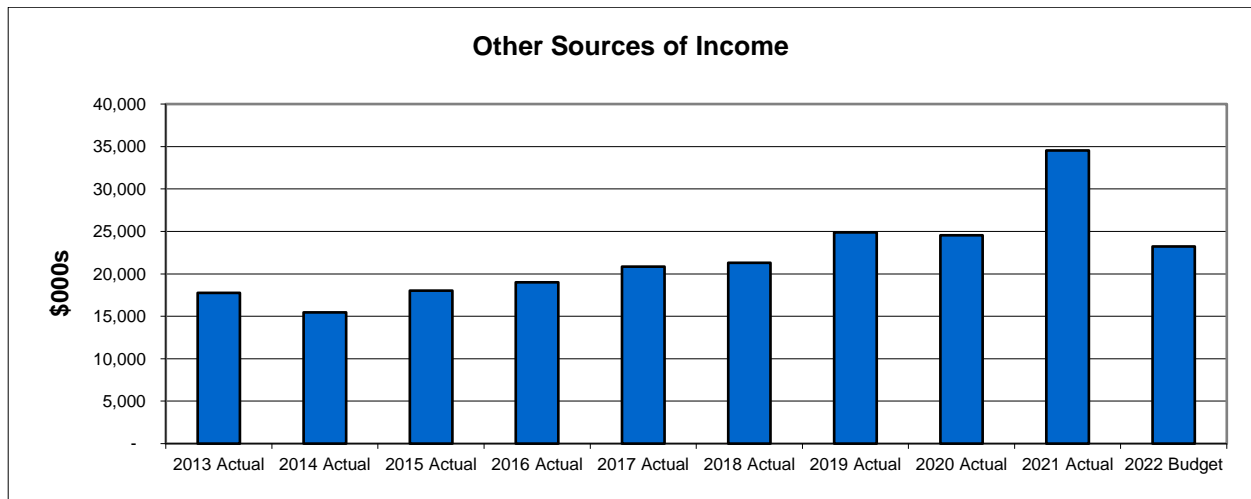
User Fees

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 2022 Budget of \$21.5 million represents a \$0.1 million increase from the 2021 budget to address inflation. The COVID-19 pandemic had a significant impact on fee revenue in 2020 due to closure of City facilities for the most part of the year. Although the 2022 budget is based on the prior year budget, there still remains an element of uncertainty as to how the pandemic will impact facilities and programs in 2022.



Other Income

The Other Income Operating Budget of \$23.2 million represents an increase of \$0.4 million from 2021 and includes fines and rental income.





2022 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)	2021 Actual	2021 Budget	2022 Budget Approved	2022 Budget vs. 2021 Budget		2022 Budget vs. 2021 Actual	
				Incr(Decr.)	%Change	Incr.(Decr.)	% Change
Total Council	2,667	3,051	3,080	29	0.9%	412	15.5%
CAO's Office	670	879	959	80	9.1%	289	43.1%
Human Resources	2,736	3,212	3,160	(52)	-1.6%	424	15.5%
Legal Dept.	1,725	2,110	2,209	99	4.7%	484	28.0%
Fire Services	41,737	41,078	41,666	588	1.4%	(71)	-0.2%
Total CAO	46,868	47,280	47,995	127	0.3%	1,126	2.4%
Commissioner's Office	391	429	436	6	1.5%	45	11.4%
Bylaw Enforcement & Regulatory Services	2,073	458	659	202	44.0%	(1,413)	-68.2%
Legislative Services, Corporate Communications & Community Engagement	4,872	4,585	4,297	(287)	-6.3%	(575)	-11.8%
Financial Services	3,841	4,552	4,718	167	3.7%	878	22.9%
ITS Department	8,315	9,262	9,550	288	3.1%	1,235	14.8%
Sustainability & Asset Management	2,809	3,102	3,337	235	7.6%	528	18.8%
Total Corporate Services	22,301	22,387	22,998	610	2.7%	697	3.1%
Commissioner's Office	1,675	1,967	2,123	156	7.9%	448	26.7%
Culture & Economic Development	2,683	3,819	3,874	55	1.4%	1,191	44.4%
Traffic Operations	1,326	1,778	1,686	(92)	-5.2%	360	27.2%
Total Development Services	5,684	7,564	7,683	119	1.6%	1,999	35.2%
Commissioner's Office	302	488	438	(51)	-10.4%	136	44.9%
Markham Public Libraries	9,931	13,883	13,672	(211)	-1.5%	3,741	37.7%
Operations	32,872	37,749	38,672	924	2.4%	5,801	17.6%
Recreation Services	9,202	11,296	11,784	488	4.3%	2,582	28.1%
Environmental Services	11,556	13,126	14,797	1,670	12.7%	3,240	28.0%
Total Community Services	63,863	76,542	79,362	2,821	3.7%	15,500	24.3%
Corporate Items	(164,932)	(156,823)	(161,117)	(4,294)	2.7%	3,816	-2.3%
Net (Surplus)/Defecit	(23,550)	0	0	0	0.0%	23,550	-100.0%



2022 OPERATING BUDGET SUMMARY – EXPENDITURES

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

Department/Commission (in \$000's)	2021 Actual	2021 Budget	2022 Budget Approved	2022 Budget vs. 2021 Budget		2022 Budget vs. 2021 Actual	
				Incr.(Decr.)	%Change	Incr.(Decr.)	%Change
Total Council	2,667	3,051	3,080	29	0.9%	412	15.5%
CAO's Office	670	879	959	80	9.1%	289	43.1%
Human Resources	2,736	3,214	3,162	(52)	-1.6%	426	15.6%
Legal Dept.	2,241	2,410	2,509	99	4.1%	268	12.0%
Fire Services	42,063	41,466	42,066	601	1.4%	3	0.0%
Total CAO	47,710	47,969	48,697	727	1.5%	987	2.1%
Commissioner's Office	391	429	436	6	1.5%	45	11.4%
Bylaw Enforcement & Regulatory Services	4,191	4,246	4,448	202	4.7%	256	6.1%
Legislative Services, Corporate Communications & Community Engagement	6,626	7,550	7,188	(362)	-4.8%	562	8.5%
Financial Services	5,321	5,828	5,995	167	2.9%	674	12.7%
ITS Department	8,414	9,287	9,575	288	3.1%	1,161	13.8%
Sustainability & Asset Management	4,493	4,417	4,665	248	5.6%	172	3.8%
Total Corporate Services	29,437	31,758	32,306	549	1.7%	2,869	9.7%
Commissioner's Office	1,675	1,967	2,123	156	7.9%	448	26.7%
Culture & Economic Development	3,455	8,322	8,377	55	0.7%	4,922	142.5%
Traffic Operations	1,328	1,779	1,687	(92)	-5.2%	359	27.1%
Total Development Services	6,458	12,067	12,187	119	1.0%	5,728	88.7%
Commissioner's Office	302	488	438	(51)	-10.4%	136	44.9%
Markham Public Libraries	10,251	15,024	14,819	(205)	-1.4%	4,567	44.6%
Operations	34,307	39,480	40,501	1,021	2.6%	6,194	18.1%
Recreation Services	13,997	36,348	37,035	686	1.9%	23,038	164.6%
Environmental Services	13,765	14,734	16,417	1,683	11.4%	2,652	19.3%
Total Community Services	72,622	106,075	109,209	3,134	3.0%	36,587	50.4%
Corporate Items	57,601	43,604	47,669	4,065	9.3%	(9,933)	-17.2%
Total Corporation	216,496	244,525	253,147	8,623	3.5%	36,652	16.9%



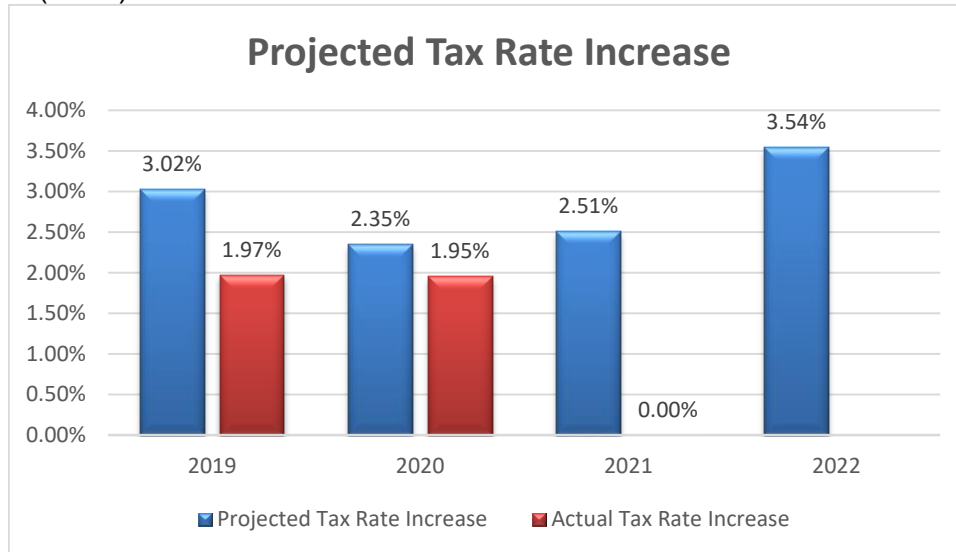
2022 OPERATING BUDGET SUMMARY – REVENUES

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

Department/Commission (in \$000's)	2021 Actual	2021 Budget	2022 Budget Approved	2022 Budget vs. 2021 Budget		2022 Budget vs. 2021 Actual	
				Incr(Decr.)	%Change	Incr.(Decr.)	% Change
Total Council	0	0	0	0	0.0%	0	0.0%
CAO's Office	0	0	0	0	0.0%	0	0.0%
Human Resources	0	2	2	0	0.0%	2	2841.2%
Legal Dept.	516	300	300	0	0.0%	(216)	-41.8%
Fire Services	325	387	400	12	3.2%	74	22.9%
Total CAO	841	690	702	12	1.8%	(139)	-16.6%
Commissioner's Office	0	0	0	0	0.0%	0	0.0%
Bylaw Enforcement & Regulatory Services	2,119	3,788	3,788	0	0.0%	1,670	78.8%
Legislative Services, Corporate Communications & Community Engagement	1,754	2,966	2,891	(75)	-2.5%	1,137	64.8%
Financial Services	1,480	1,276	1,276	0	0.0%	(204)	-13.8%
ITS Department	99	25	25	0	0.0%	(74)	-74.7%
Sustainability & Asset Management	1,684	1,315	1,328	13	1.0%	(356)	-21.1%
Total Corporate Services	7,136	9,370	9,309	(61)	-0.7%	2,173	30.4%
Commissioner's Office	0	0	0	0	0.0%	0	0.0%
Culture & Economic Development	772	4,503	4,503	0	0.0%	3,730	483.0%
Traffic Operations	2	1	1	0	0.0%	(1)	-56.1%
Total Development Services	775	4,504	4,504	0	0.0%	3,729	481.5%
Commissioner's Office	0	0	0	0	0.0%	0	0.0%
Markham Public Libraries	321	1,142	1,147	5	0.5%	827	257.8%
Operations	1,435	1,731	1,828	97	5.6%	393	27.4%
Recreation Services	4,795	25,052	25,251	199	0.8%	20,456	426.7%
Environmental Services	2,209	1,608	1,621	12	0.8%	(588)	-26.6%
Total Community Services	8,759	29,534	29,847	314	1.1%	21,088	240.7%
Corporate Items	222,534	200,427	208,786	8,358	4.2%	(13,748)	-6.2%
Total Corporation	240,045	244,525	253,147	8,623	3.5%	13,102	5.5%

LONG TERM OPERATING BUDGET FORECAST

The City has a multi-year budgeting process that includes a rolling three-year budget. The current year tax rate increase is tabled for Council approval, accompanied by forecasted tax rate increases for the future years remaining in the plan cycle. Below is a comparison of the projected versus approved tax rate increases for the previous three years (2019 - 2021) followed by one forecasted year (2022):



Multi-year budgets 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;
- forecast future tax rate increases;
- ensure cost and revenue drivers are consistently applied across the organization;
- increase precision of budgeting; and
- assist in providing explanations for budget variances when they occur.

A multi-year budget process assists in identifying future opportunities and challenges. The multi-year budget process allows the City to be more proactive in capitalizing on opportunities, and mitigating challenges.

A new Council term commenced following the Municipal Election in fall of 2018. Through collaboration with senior staff and the voice of the community, the newly appointed Council approved the Strategic Plan for years 2020 to 2023. The multi-year budget plan for 2020 to 2022 was prepared in alignment with the goals and desired outcomes of the Strategic Plan. A revised forecast will be prepared, and will be in alignment with the new Council term for the period 2023-2027.



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.

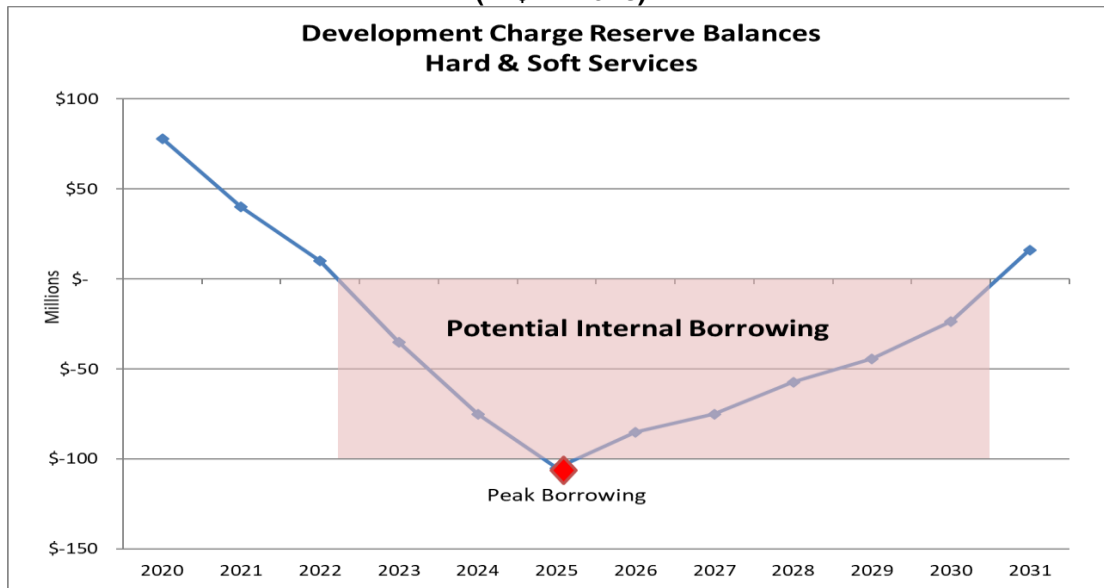
With the extraordinary events experienced since the beginning of the COVID-19 pandemic in Q1 2020, the impact particularly on user fee revenue for the projected years is based on high-level projections produced by the relevant department which in turn reflects various scenarios and takes account of Provincial rules/regulations.

For 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. As well as the impact on operating costs from capital projects, growth in Parks and Roads arising from new additions during the prior year. Any known one-off items are also included.

Debt Projection

It is anticipated that the City's Development Charges (DC) reserves will go into a negative position starting in 2022 as a result of growth related capital commitments exceeding forecasted DC revenues. When this occurs, the City will initiate internal borrowing. A Council approved Development Charges Internal Borrowing Policy (refer to Appendix 4) 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 2020 General Portfolio balance, internal borrowing would be capped at \$123.6M. The City has prepared a debt projection forecast as follows:

Development Charges Internal Debt Projection (in \$ millions)



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 July 2020, Moodys announced a credit rating of AAA for the Region based on its high levels of cash and continued ability to generate strong operating outcomes. The rating also reflects a wealthy and diverse tax base which has supported the Region's ability to generate predictable revenues. The rating is pressured by increased demand for government services and capital infrastructure spending which put upward pressure on an already elevated debt burden. The Region is exposed to fiscal pressure stemming from the coronavirus pandemic, which Moody's views as a social risk, which could cause the debt burden to rise higher, although budget flexibility and strong management will cushion the fiscal impact. In their assessment, Moodys also indicated a high likelihood of extraordinary financial support from the Province in the light of the current pandemic situation.

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, and as such the borrowing was done through the 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

2022 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 44% of the 2022 Capital Budget is funded from the Development Charge Reserve (25%) and the Life Cycle Replacement and Capital Reserve Fund (19%). 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:

The Development Charges (DC) Background study is legislatively required to be conducted every five 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.

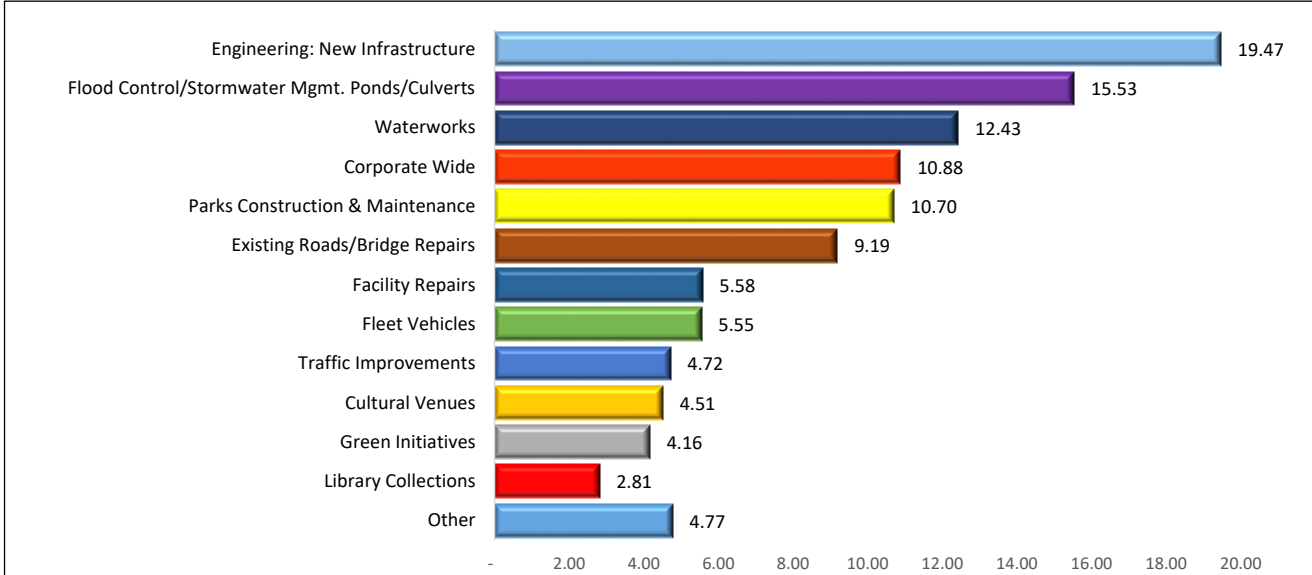
The DC Background Study was updated in 2021, with the study for City-Wide Hard Services covering the period from 2017 - 2031, and the study for City-Wide Soft Services covering the period from 2017 - 2022.

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.

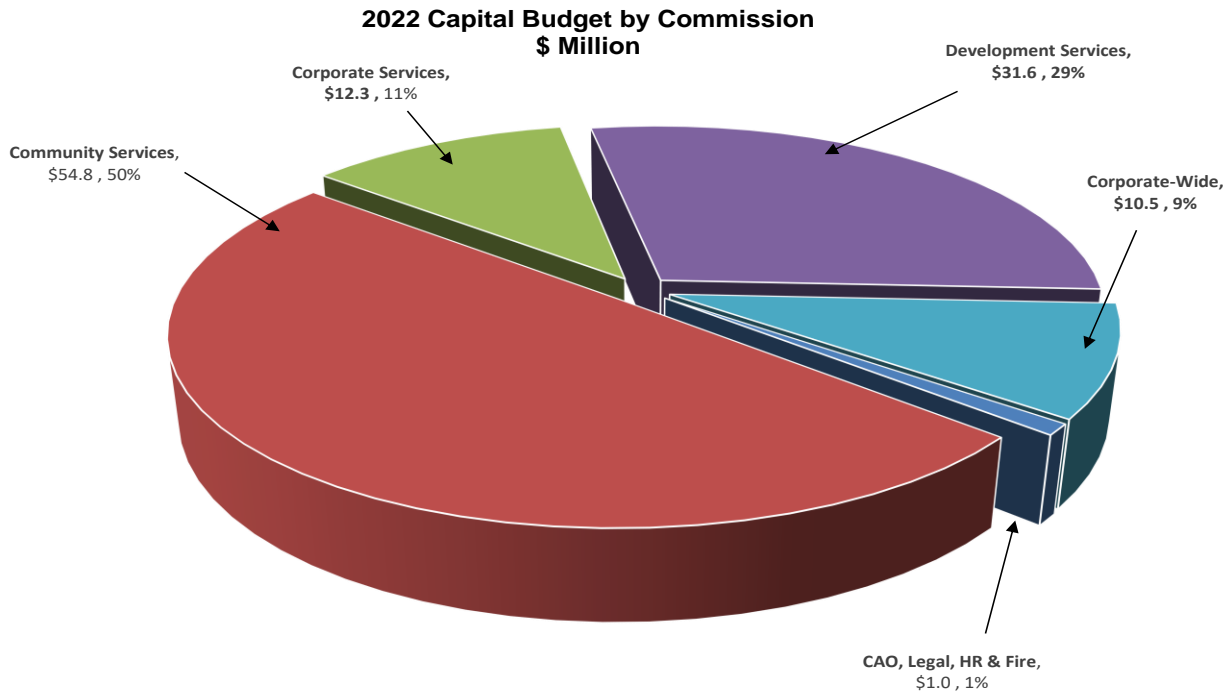
Budget Details

Breakdown of the City of Markham’s 2022 approved \$110.3 million Capital Budget is shown below, by type:

Total \$110.3 Millions



The Capital Budget is allocated by Commission as follows:



The 2022 Capital Budget of \$110.3 million is funded through a variety of sources. Approximately \$49.0 million (44.4%) of the Capital Budget is funded through the Life Cycle Replacement and Capital Reserve Fund, and Development Charges Reserve, while the remaining \$51.0 million



(55.6%) of the Capital Budget is made up of Federal Gas Tax Reserves and Other Reserves. The following schedule presents the allocation of the Capital Budget by Department according to funding source

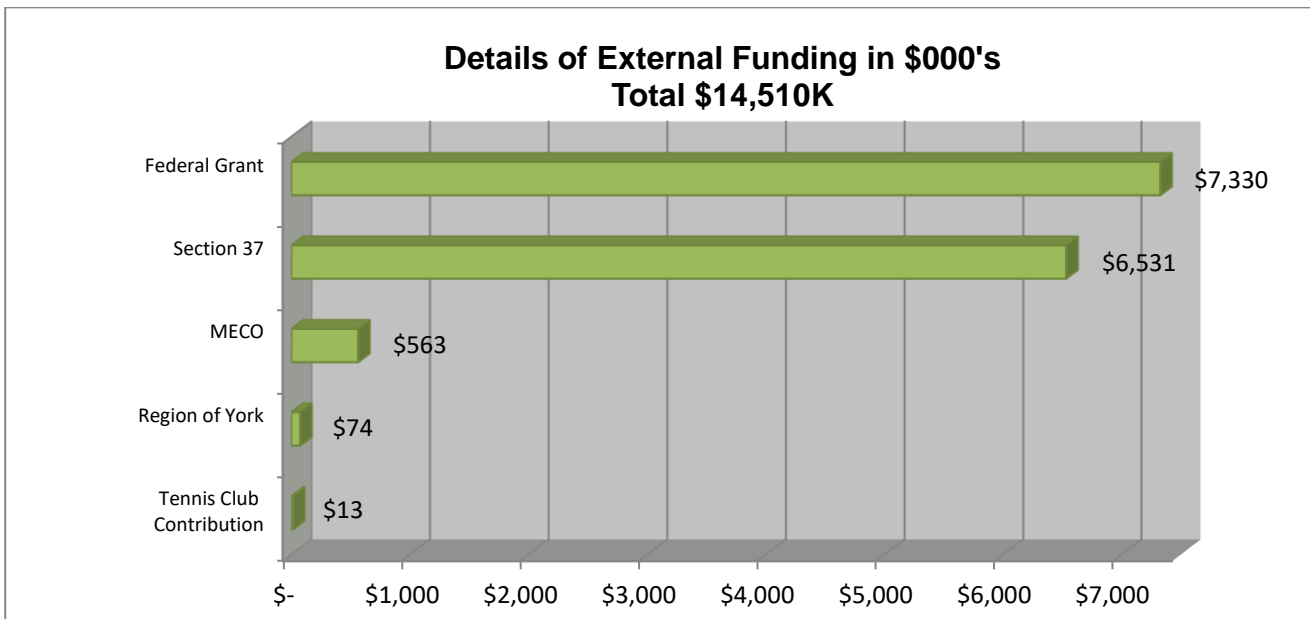
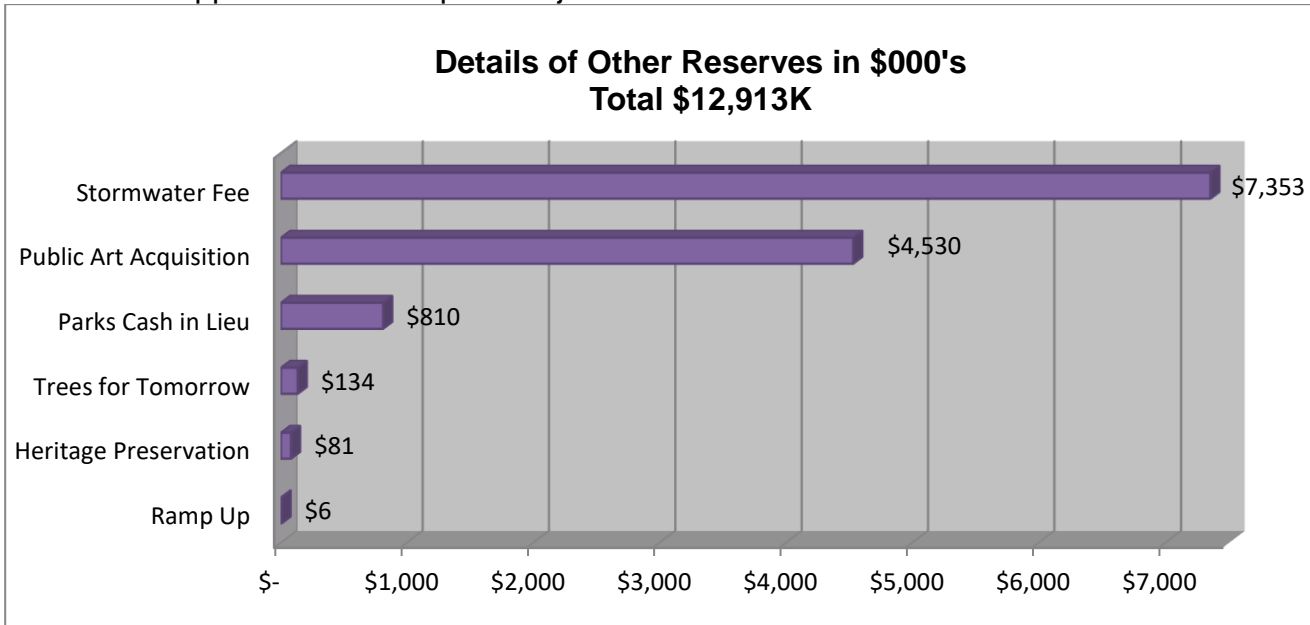
2022 CAPITAL BUDGET BY DEPARTMENT AND BY FUNDING SOURCE

(in 000's)	Operating Budget (Tax Funded)	Life Cycle Replacement and Capital Reserve	Development Charges (DC Reserve)	Development & Building Fees	Federal Gas Tax Revenues	Waterworks Stabilization and Capital Reserve	Non-DC Growth Reserve	Other Reserves	Total 2022 Budget	2021 Budget
Arts Centres		17						22	39	34
Culture								248	248	205
Design			7,150					1,045	8,195	11,621
Engineering	18	636	17,046	132	1,142		1,170	361	20,504	10,654
Museum		87							87	123
Planning	290		1,713	81				96	2,180	1,950
Theatre		309							309	76
Development Services	307	1,048	25,909	213	1,142	-	1,170	1,772	31,561	24,663
Legal	178	-	178	153	-	-	-	-	509	
Human Resources									-	102
Fire and Emergency Services		540							540	487
CAO, Legal, HR & Fire	178	540	178	153	-	-	-	-	1,049	589
Financial Services			948						948	1,066
Sustainability & Asset Management	493	4,837	-		706			3,171	9,207	7,337
ITS	310	1,379		241		128			2,058	2,188
Corporate Services	803	6,216	948	241	706	128	-	3,171	12,212	10,590
Environmental Services - Stormwater		188			635	666		1,349	2,837	22,597
Environmental Services - Infrastructure	100	567			3,422	394		10,266	14,748	1,846
Environmental Services - Waste	16	-	104						120	102
Environmental Services - Waterworks		146				13,925			14,071	18,368
Markham Public Library		2,990							2,990	2,772
Operations - Business & Technical Serv	124								124	478
Operations - Fleet		4,715	132	-		699			5,546	4,898
Operations - Parks	127	1,034			1,533			140	2,834	4,357
Operations - Roads		2,125	468	-	6,906				9,499	9,601
Operations - Utility Inspection & Survey		155							155	28
Recreation Services	18	1,386	153		260			221	2,039	2,368
Community Services	386	13,306	857	-	12,756	15,683	-	11,976	54,963	67,417
Corporate Wide								10,504	10,504	-
Corporate Wide	-	-	-	-	-	-	-	10,504	10,504	-
	1,674	21,109	27,892	606	14,603	15,811	1,170	27,423	110,290	103,259
	2%	19%	25%	1%	13%	14%	1%	25%		

A complete 2022 Capital project listing is included at the end of this section.

2022 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 2022 Capital Projects:





2022 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>2022 Annualized Operating Impact costs/(savings) (in \$000's)</u>	<u>Comments</u>
<u>Engineering</u>			
22047	New Traffic Signals (Construction)	7	Traffic signal maintenance
22049	Traffic Operational Improvements	15	Traffic signal maintenance
		<u>\$22</u>	
<u>Information Technology Services</u>			
22061	ITS Cyber Security Program	215	Software maintenance
		<u>\$215</u>	
<u>Sustainability and Asset Management</u>			
22067	Kirkham Community Garden Program Expansion	7	Plot lease & maintenace
		<u>\$7</u>	
<u>Recreation Services</u>			
22119	Cornell C.C. Garbage Compactor	(1)	Facility maintenance savings
22117	Cornell C.C. Parking Garage&Fitness Lighting Replacement	(23)	Hydro cost savings
22115	Thornhill C.C. Fitness Boiler Replacement	(5)	Hydro cost savings
		<u>(\$29)</u>	
<u>Operations - Fleet</u>			
22170	Corporate Fleet Replacement - Non-Fire	(8)	Gasoline cost savings
22172	New Fleet - Asset Management	7	Vehicle Parts and Fuel
22173	New Fleet - Parks	11	Vehicle Parts and Fuel
22174	New Fleet - Survey & Utility	4	Vehicle Parts and Fuel
22175	New Fleet - Waterworks	3	Vehicle Parts and Fuel
		<u>\$17</u>	
		<u>\$17</u>	
	Total Capital Induced Operating Costs / (Savings)	<u>\$232</u>	

BUILDING MARKHAM'S FUTURE TOGETHER STRATEGIC PLAN

As discussed in Section 2 – Corporate Strategic Plan and Section 3 – 2022 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 2022 Capital projects in relation to Council's 2020 – 2023 Strategic Plan:

Goal 1: Exceptional Services by Exceptional People

- \$5.6M Facility maintenance and repairs (e.g. Library, Community Centres, Museum)
- \$2.8M Library collections and e-resources
- \$1.3M Park maintenance and repairs (e.g. Millenium Park, various playstructure and rubberized surface replacements)
- \$0.4M Boulevard/park trees replacement

Goal 2: Engaged, Diverse, Thriving and Vibrant City

- \$3.9M Markham Centre RougeSide Promenade Park – to be completed Fall 2024
- \$1.3M York Downs Park – to be completed Fall 2023
- \$1.0M Woodbine By-Pass North Park – to be completed Fall 2023
- \$0.8M Victoria Square West Village Park – to be completed Fall 2023
- \$0.4M Paddock Park Off-leash Area – to be completed Winter 2022
- \$0.3M Franklin Carmichael Park Multi-Purpose Court – to be completed Winter 2022
- \$0.1M Villages of Fairtree East NP

Goal 3: Safe, Sustainable and Complete Community

- \$14.3M for new roads, sidewalks and trails
- \$12.4M for water system and water meter replacement/upgrade program
- \$10.7M for continuation of construction in the West Thornhill Flood Control Ph. 3C
- \$9.2M for existing roads/bridges repairs and maintenance
- \$6.8M for the exterior and interior facility improvement program at Community Centres, Libraries, Fire Stations, Civic Centre and other City facilities
- \$4.2M for Net-Zero energy emissions initiatives, community garden and other green programs

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

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 was mainly funded (90%) from Development Charges (DC's) collected from Developers in the City of Markham prior to a change in the Development Charges Act and associated regulations in 2020. Under the new legislation, growth related capital programs can now be funded at 100% from development charges. Development Charges are governed by the City's DC By-laws, which are updated every five years. The City of Markham updated its Development Charges Background Study (DC Study) and DC By-laws in 2017.

A preliminary capital forecast based on the proposed 2022 DC Study information, which is subject to Council approval, is included for the period 2023 to 2027:

2023 to 2027 Capital Budget Forecast

(in \$000's – gross cost)

Category	2023	2024	2025	2026	2027	TOTAL
(A) General Government	1,869.7	1,869.7	1,869.7	1,869.7	1,869.7	9,348.4
(B) Library	-	-	-	20,883.3	-	20,883.3
(C) Fire Services	12,201.1	-	11,175.5	-	-	23,376.6
(D) Indoor Recreation	-	6,765.0	6,765.0	54,460.0	6,765.0	74,755.0
(E) Park Development & Facilities	13,238.4	64,017.6	32,445.7	65,988.4	35,206.6	210,896.8
(F) Public Works	33,667.9	3,760.0	1,045.3	-	-	38,473.3
(G) Waste Management	1,040.4	-	3,319.9	1,001.4	-	5,361.7
TOTAL	62,017.6	76,412.3	56,621.1	144,202.7	43,841.3	383,095.1

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 established to provide a source of funding for the future repair, preventative maintenance and replacement of infrastructure. More details on this reserve is 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 2021 Life Cycle Reserve Study Update is included for the period 2023 to 2027.

2023 to 2027 Capital Budget Forecast
(in \$000's – gross cost)

Category	2023	2024	2025	2026	2027	TOTAL
Fire Fighter Equipment	1,226	404	1,977	351	776	4,734
Traffic Signals	388	401	561	505	292	2,146
ITS Infrastructure	4,100	497	432	1,431	3,315	9,775
Parks	3,298	4,303	3,414	3,560	4,574	19,149
Library Collections	3,086	3,147	3,210	3,274	3,367	16,084
Streetlights	1,664	2,137	3,718	3,503	4,732	15,754
Vehicles	5,307	2,451	2,162	2,215	4,758	16,892
Structures (Bridges & Culverts)	13,282	15,109	5,982	1,599	3,337	39,310
Storm Sewers, Storm Water Mgmt & Landfill	5,315	10,142	2,688	1,990	1,999	22,135
Utility Inspection and Business Technical	391	161	91	539	44	1,227
Roads	9,272	9,617	11,113	11,036	12,474	53,511
Facilities	18,273	14,758	22,340	10,200	15,848	81,420
TOTAL	65,603	63,127	57,689	40,204	55,515	282,138

2022 CAPITAL BUDGET PROJECT LISTING

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
Development Services							
<i>Culture</i>							
22001	Culture Public Art Master Plan Implementation Phase 3 of 5	248,000					248,000
	TOTAL Culture	248,000	-	-	-	-	248,000
<i>Museum</i>							
22002	Museum Maintenance	86,500		86,500			
	TOTAL Museum	86,500	-	86,500	-	-	-
<i>Theatre</i>							
22003	Theatre Backstage & Reception Sound System Replacement	178,100		178,100			
22004	Theatre Program Video System Replacement	56,000		56,000			
22005	Theatre-Stage & Building Maintenance	62,800		62,800			
	TOTAL Theatre	296,900	-	296,900	-	-	-
<i>Arts Centres</i>							
22006	Gallery Courtyard Repairs	15,300		15,300			
22007	Gallery Exterior Art Installation	20,400					20,400
	TOTAL Arts Centres	35,700	-	15,300	-	-	20,400
<i>Planning</i>							
22008	Consultant Studies	71,200			64,100		7,100
22009	Designated Heritage Prop. Grant Prog.-Residential	30,000					30,000
22010	Heritage Façade Improvements/Sign Replacement - 2022	25,000	25,000				
22011	Markham Village Heritage District Plan - Update	50,900					50,900
22012	Markham Centre Civic Square Study	138,400			124,560		13,840
22013	MiX Innovation District Secondary Plan (Employment)	356,200			320,580		35,620
22014	Yonge Corridor Secondary Plan Ph 2 of 2	305,300			274,770		30,530
22015	Natural Assets Inventory	152,600	152,600				
22016	Natural Heritage System Study - Phase 2 of 2	101,800	101,800				
22017	York Region Employment Survey	40,000			36,000		4,000
	TOTAL Planning	1,271,400	279,400	-	820,010	-	171,990
<i>Design</i>							
22018	Markham Centre-Rougeside Promenade Parks-Construction	3,919,800			3,527,820		391,980
22019	Paddock Park - Off Leash Area - Design & Ph1 Construction	369,900			332,910		36,990
22020	Victoria Square West Village - Design & Construction	841,800			757,620		84,180
22021	Villages of Fairtree East NP - Design	83,100			74,790		8,310
22022	Woodbine By-pass North Park - Design & Construction	988,500			889,650		98,850
22023	York Downs Park (Kennedy Rd. and Yorkton Blvd.) - D & C	1,291,500			1,162,350		129,150
22217	Franklin Carmichael Park Multi-Purpose Court - D & C	250,000					250,000
	TOTAL Design	7,744,600	-	-	6,745,140	-	999,460

2022 CAPITAL BUDGET PROJECT LISTING

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
Engineering							
22024	Brownfield Policy Update	87,600			87,600		
22025	MESP for FUA Employmt. Block Secondary Plan	915,800			915,800		
22026	North Markham Employment SP (MIX+) - Transportation	576,300			576,300		
22027	Major Mackenzie & Denison GO Station Assessment	428,400			428,400		
22028	Downstream Improvements Program (Construction)	1,377,300		482,120	895,180		
22029	Cedar Avenue Reconstruction	2,592,100			2,592,100		
22030	Hwy 404 MBC, N of 16th Avenue (Utility Relocation)	2,079,200			2,079,200		
22215	Hwy 404 Ramp Ext. at Major Mack. (EA Amendment)	290,400			290,400		
22031	Victoria Square Boulevard - Culvert Construction	1,768,500			1,768,500		
22032	Markham Centre Trails - Phase 2 (Construction)	751,800			488,670		263,130
22033	Markham Centre Trails - Phase 3 (Detailed Design)	576,300			374,595		201,705
22034	Rouge Valley Trail - Phase 4B (Detailed Design)	405,400			263,510		141,890
22035	Rouge Valley Trail (Kennedy Road North) – Construction	574,300			325,195		249,105
22036	Markham Road MUP Cross-rides (Construction)	204,600			132,990		71,610
22037	Markham Cycles & Active Transp. Awareness Program	15,300			9,945		5,355
22038	Markham Cycling Day	10,200			6,630		3,570
22039	Cycling & Pedestrian Advisory Committee (CPAC)	25,400			16,510		8,890
22040	Smart Commute Markham-Richmond Hill	76,300			76,300		
22041	Various walking & cycling initiatives	118,000			76,700		41,300
22042	Sidewalk Program (Construction)	1,539,100			1,539,100		
22043	Development of Road Safety Strategy	399,600			399,600		
22044	Apple Creek Blvd. Traffic Operations & Safety Corridor	220,000			220,000		
22045	Copper Creek Drive Pedestrian Cross-Overs (PXO)	227,200			227,200		
22046	(PXO) Implementation at Supervised School Crossings	118,000			118,000		
22047	New Traffic Signals (Construction)	646,700			646,700		
22048	Traffic Assets Replacement	1,138,200		100,000			1,038,200
22049	Traffic Operational Improvements	51,800	16,184		35,616		
22051	Parking Master Plan and Implementation Strategy	520,300			100,000		420,300
	TOTAL Engineering	17,734,100	16,184	582,120	14,690,741	-	2,445,055
	TOTAL Development Services	27,417,200	295,584	980,820	22,255,891	-	3,884,905
CAO, Legal, HR & Fire							
Legal Services							
22052	OLT - Growth Related Hearings	508,800	178,080		178,080		152,640
	TOTAL Legal Services	508,800	178,080	-	178,080	-	152,640
Fire & Emergency Services							
22053	Bunker Gear Life Cycle Replacement	122,600		122,600			
22054	Fire Boots Replacement	138,900		138,900			
22055	Firefighting Tools & Equipment Replacement	101,500		101,500			
22056	Hazardous Materials Replacement	11,200		11,200			
22057	Particulate Filtering Hoods Replacement	53,300		53,300		▶	
22058	Replacement of Equipment due to Staff Retirements	99,800		99,800		▶	
22059	Rescue Equip - Thermal Camera & Ice Commander Suits	12,500		12,500		▶	
	TOTAL Fire & Emergency Services	539,800	-	539,800	-	-	-
	TOTAL CAO, Legal, HR & Fire	1,048,600	178,080	539,800	178,080	-	152,640
Corporate Services							
IT Services							
22060	IT Lifecycle Asset Replacement	1,336,800		1,049,900		▶	286,900
22061	ITS Cyber Security Program	239,100	239,100			▶	
22062	Momentum CRM (Civitrack)	47,300	47,300			▶	
	TOTAL IT Services	1,623,200	286,400	1,049,900	-	-	286,900

2022 CAPITAL BUDGET PROJECT LISTING

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
<i>Sustainability and Asset Management</i>							
22063	Approaching Net-Zero Energy Emissions (NZEE) Studies	254,400				█	254,400
22064	Mount Joy CC's "Approaching NZEE" Pilot Project	457,920					457,920
22064	Mount Joy CC's "Approaching NZEE" Pilot Project	2,594,880					2,594,880
22065	Facility Energy Management Program	132,300				█	132,300
22066	EV Chargers Expansion	66,100		66,100		█	
22067	Kirkham Community Garden Program Expansion	152,600	152,600			█	
22068	Green Recovery Program – Feasibility Study	223,900	45,800			█	178,100
22070	8100 Warden Facility Repair and/or Replacement Projects	228,800		228,800		█	
22071	Accessibility Retrofit Program	137,700		137,700		█	
22072	Building Envelope/Structural Review	56,100		56,100		█	
22073	Civic Centre Repair and/or Replacement Projects	512,700		512,700		█	
22074	Corporate Accommodations	255,000		255,000		█	
22075	Designated Substances Management	56,100		56,100		█	
22076	Fire Facilities Repair and/or Replacement Projects	451,500		451,500		█	
22077	Fire Systems Maintenance at various City facilities.	61,200		61,200		█	
22078	Library Facilities Repair and/or Replacement Projects	90,900		90,900		█	
22079	Municipal Building Backflow Prevention - Annual Testing	20,400		20,400		█	
22080	Museum - Various Buildings	172,000		172,000		█	
22081	Operations Facilities Repair and/or Replacement Projects	678,300		678,300		█	
22082	Other Facilities Repair and/or Replacement Projects	50,600		50,600		█	
22083	Parking Lot Light Inspection	17,300		17,300		█	
22084	Parking Lot Light Replacement	53,000				█	53,000
22085	Recycling Depots Repair and/or Replacement Projects	7,600		7,600		█	
22086	Roofing Maintenance and Repair	122,400		122,400		█	
22087	Roofing Replacement Projects	301,500		301,500		█	
22088	Satellite Community Centre Repair and/or Replacement	36,300		36,300		█	
22089	Tennis Clubhouse Repair and/or Replacement Projects	25,400		12,700		█	12,700
22090	Corporate Asset Management	249,400	249,400			█	
22091	Corporate Security Operations & System Upgrades	341,700		341,700		█	
<u>TOTAL Sustainability and Asset Management</u>		7,808,000	447,800	3,676,900	-	-	3,683,300
<u>TOTAL Corporate Services</u>		9,431,200	734,200	4,726,800	-	-	3,970,200



2022 CAPITAL BUDGET PROJECT LISTING

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
Community Services							
Recreation Services							
22092	Angus Glen C.C. Divider Wall Replacement	71,300		71,300			
22093	Milliken Mills C.C. Divider Wall Replacement	66,100		66,100			
22094	Armadale C.C. Changeroom Lockers Replacement	71,200		71,200			
22095	Armadale C.C. Washroom and Changeroom Refurbishment	49,800		49,800			
22096	Milliken Mills C.C. Washrooms and Changeroom Refurbishr	113,500		113,500			
22097	Rouge River C.C. Pool Changeroom Lockers Replacement	16,400		16,400			
22098	Rouge River C.C. Pool Changeroom Tile Replacement	21,000		21,000			
22099	Thornhill C.C. Arena Changeroom Door Replacement	53,000		53,000			
22100	Heintzman House Flooring Replacement	20,400		20,400			
22101	Milliken Mills C.C. Flooring Replacement	60,800		60,800			
22102	Old Unionville Library C.C. Ceiling Tile Replacement	6,800		6,800			
22103	Pan Am Centre Hardwood Floor Refinishing	25,400		25,400			
22104	Pingle House Flooring Replacement	9,200		9,200			
22105	Thornhill C.C. Fireside Lounge Flooring Replacement	10,600		10,600			
22106	Angus Glen C.C. Arena Boards Replacement	39,200		39,200			
22107	Armadale C.C. Basketball Net Replacement	39,000					39,000
22108	Armadale C.C. Gymnasium Bleachers Seating Replacement	13,700		13,700			
22109	Centennial C.C. HVAC Upgrade	232,000					232,000
22110	Heintzman House Air Conditioning Unit Replacement	22,400		22,400			
22111	Cornell C.C. Pumps Replacement	28,900					28,900
22112	Cornell C.C. Mixing Valves Replacement	31,700		31,700			
22113	Milliken Mills C.C. Mechanical Replacement	113,500					113,500
22114	Milliken Mills C.C. Pool Pumps Replacement	21,400				█	21,400
22115	Thornhill C.C. Fitness Boiler Replacement	44,800		9,100		█	35,700
22116	Milliken Mills C.C. Painting Project	134,200		134,200		█	
22117	Cornell C.C. Parking Garage&Fitness Lighting Replacement	72,900		72,900		█	
22118	Indoor Public Space Study - Areas of Intensification	152,600			152,600	█	
22119	Cornell C.C. Garbage Compactor	18,300	18,300			█	
22120	Milliken Mills C.C. Aerial Platform Replacement	20,900		20,900		█	
22121	Milliken Mills C.C. Emergency Equipment Replacement	8,000		8,000		█	
22122	Recreation AED Program Replacement	7,100		7,100		█	
22123	Recreation Aquatics Equipment Replacement	87,300		87,300		█	
22124	Recreation Facility Maintenance Equipment Replacement	91,100		91,100		█	
22125	Recreation Fitness Equipment Replacement	43,500		43,500		█	
22126	Recreation Pool Grouting Replacement	51,000		51,000		█	
22127	Recreation Program Equipment Replacement	97,900		97,900		█	
22128	Thornhill C.C. Communications Device Replacement	19,800		19,800		█	
22129	Thornhill C.C. Flagpole Replacement	9,200		9,200		█	
TOTAL Recreation Services		1,995,900	18,300	1,354,500	152,600	-	470,500
Markham Public Library							
22130	Library Collections	2,801,500		2,801,500		█	
22131	Library Furniture, Equipment & Shelving Replacement	180,100		180,100		█	
TOTAL Markham Public Library		2,981,600	-	2,981,600	-	-	-



2022 CAPITAL BUDGET PROJECT LISTING

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
Operations - Roads							
22132	Asphalt Resurfacing	6,749,200				█	6,749,200
22133	Parking Lots- Rehabilitation	77,700		77,700		█	
22134	Localized Repairs - Parking Lots	121,600		121,600		█	
22135	Localized Repairs - Curb & Sidewalk	893,900		893,900		█	
22136	Boulevard Repairs	59,600		59,600		█	
22137	Bridge Structure Preventative Maintenance - Roads	26,300		26,300		█	
22138	City Owned Entrance Feature Rehabilitation/Replacement	188,800		188,800		█	
22139	City Owned Fence Replacement Program	50,900		50,900		█	
22140	Retaining Wall Repair Program	66,100		66,100		█	
22141	Guiderail- Install/Upgrade	156,800				█	156,800
22142	Guiderail Repairs	22,400		22,400		█	
22143	Citywide Ditching Program	138,400		138,400		█	
22144	Don Mills Storm Channel	21,100		21,100		█	
22145	Storm Water Retention Pond Maintenance Program	209,700		209,700		█	
22146	Emergency Repairs	168,500		168,500		█	
22147	Incremental Growth Related Winter Maintenance Vehicles	468,000			468,000	█	
	TOTAL Operations - Roads	9,419,000	-	2,045,000	468,000	-	6,906,000
Operations - Parks							
22148	Backstop and Outfield Fence Replacement-John Button Park	73,400				█	73,400
22149	Cemetery Fence Repair/Replacement	27,200		27,200		█	
22150	Cricket Backstop Practice Area Replacement	38,400				█	38,400
22151	Cricket Pitch Wicket Artificial Turf Replacement	54,000				█	54,000
22152	Millennium Park Waterplay Replacement	409,100				█	409,100
22153	Playstructure & Rubberized Surface Replacement	854,000				█	854,000
22154	Shade Structure Rehabilitation and/or Replacement	43,700		43,700		█	
22155	Pathways Resurfacing	145,500		145,500		█	
22156	Relamping & Fixtures Refurbishment	27,500		27,500		█	
22157	Bridge Structure Preventative Maintenance in Parks	26,300		26,300		█	
22158	Court Resurfacing/Reconstruction/Maintenance	54,900		54,900		█	
22159	Fence (Tennis Courts)	33,800				█	33,800
22160	City Park Furniture / Amenities	178,500		178,500		█	
22161	Replace Recycling Containers	17,200		17,200		█	
22162	Block Pruning Initiative - Year 3 of 3	12,200				█	12,200
22163	Boulevard/Park Trees Replacement	370,500		370,500		█	
22164	Markham Trees for Tomorrow	84,700				█	84,700
22165	Sportsfield Maintenance & Reconstruction	143,100		143,100		█	
22166	Swan Lake Shoreline Restoration	127,200	127,200			█	
	TOTAL Operations - Parks	2,721,200	127,200	1,034,400	-	-	1,559,600
Operations - Fleet							
22167	Corporate Fleet Growth - Non-Fleet	10,200			10,200	█	
22168	Corporate Fleet Refurbishing	37,800		37,800		█	
22169	Corporate Fleet Replacement - Fire	1,980,700		1,980,700		█	
22170	Corporate Fleet Replacement - Non-Fire	2,679,000		2,679,000		█	
22171	Corporate Fleet Replacement - Waterworks	664,500				█	664,500
22172	New Fleet - Asset Management	39,700			39,700	█	
22173	New Fleet - Parks	40,500			40,500	█	
22174	New Fleet - Survey & Utility	41,700			41,700	█	
22175	New Fleet - Waterworks	34,500				█	34,500
	TOTAL Operations - Fleet	5,528,600	-	4,697,500	132,100	-	699,000
Operations - Utility Inspection & Survey							
22176	German Mills Meadow - Equipment Maintenance	114,600		114,600		█	
22177	Survey Monument Replacement	40,000		40,000		█	
	TOTAL Operations - Utility Inspection & Survey	154,600	-	154,600	-	-	-



2022 CAPITAL BUDGET PROJECT LISTING

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
Operations - Business & Technical Services							
22178	Installation of Traffic Control Cabinet Wraps	6,200	6,200				
22179	Public Realm - Gateway Masterplan Update	81,400	81,400				
22180	Public Realm - Message Boards	36,600	36,600				
TOTAL Operations - Business & Technical Services		124,200	124,200	-	-	-	-
Environmental Services - Infrastructure							
22181	Bridges and Culverts - Condition Inspection	91,300		91,300			
22182	Huntington Park Pedestrian Bridge - Const. + CA	433,500					433,500
22183	MNRF Monitoring for Capital Projects at Water Crossings	6,900		6,900			
22184	Structures Rehabilitation (3 Structures) - Design & Const.	288,100					288,100
22185	Storm Culvert Rehabilitation (2 Structures) - Design	88,700					88,700
22186	Storm and Sanitary Sewer CCTV Inspection	568,900		210,900			358,000
22187	Storm Pumping Stations - Equipment Inspection	42,200		42,200			
22188	Storm Sewer Pipes - Rehabilitation	364,600					364,600
22189	Storm Sewer Pipes Emergency Repairs	57,200		57,200			
22190	West Thornhill Flood Control Implementation Ph 3C -Const	10,655,900					10,655,900
22191	Streetlights - Miscellaneous Requests	91,000	91,000				
22192	Streetlights - Poles Replacement Program	117,500					117,500
22218	Rehabilitation of Sixpenny Crt Pedestrian Bridge (P051)	127,200		127,200			
TOTAL Environmental Services - Infrastructure		12,933,000	91,000	535,700	-	-	12,306,300
Environmental Services - Stormwater							
22193	Markham Village Flood Control Implementation Ph1-Design	1,831,700				▶	1,831,700
22194	Oil Grit Separators (OGS) - Inspection and Cleaning	115,600		115,600		▶	
22195	SWM Pond Cleaning ID#44 & #96 - Design & CA	144,000				▶	144,000
22196	SWM Pond Cleaning ID#47 & #119 - Construction	433,100				▶	433,100
22197	Water Quality Improvements	28,800		28,800		▶	
22198	Water Quality Monitoring at Swan Lake	26,100		26,100		▶	
TOTAL Environmental Services - Stormwater		2,579,300	-	170,500	-	-	2,408,800
Environmental Services - Waste							
22199	Incremental Growth Related Waste Management Vehicles	104,000			104,000	▶	
22200	Replenishing the MESF Reserve - Annual Program	15,800	15,800			▶	
TOTAL Environmental Services - Waste		119,800	15,800	-	104,000	-	-
Environmental Services - Waterworks							
22201	Cathodic Protection of Ductile Iron Watermains	444,000				▶	444,000
22202	CI Watermain Replacement - Construction & CA	4,816,900				▶	4,816,900
22203	CI Watermain Replacement - Design	270,200				▶	270,200
22204	CI Watermain Replacement-W.Thornhill Ph 3C - Const +CA	3,102,500				▶	3,102,500
22205	Curb Box Inspection and Replacement Program	639,700				▶	639,700
22206	Suspended Watermain Insulation Replacement/ Rehab	639,900				▶	639,900
22207	Watermain Leak Detection at Easement and River Crossings	70,700				▶	70,700
22208	Watermain Leak Detection Program	31,200				▶	31,200
22209	Water Meters - Replacement Program	936,400				▶	936,400
22210	Sanitary Sewers - Rehabilitation	981,900				▶	981,900
22211	Wastewater Flow Monitoring	113,400				▶	113,400
22212	Critical Sanitary Sewers - CCTV Inspection	381,700				▶	381,700
TOTAL Environmental Services - Waterworks		12,428,500	-	-	-	-	12,428,500
TOTAL Community Services		50,985,700	376,500	12,973,800	856,700	-	36,778,700
Corporate Wide							
22213	Citywide Staff Salary Recovery	5,709,300		1,678,764	2,797,458	▶	1,233,078
22214	Corporate Capital Contingency	5,167,200	89,600	183,400	1,803,650	▶	3,090,550
22219	Community Improvement Projects	6,244,700				▶	6,244,700
22220	Public Art Acquisition	4,259,600				▶	4,259,600
TOTAL Corporate Wide		10,876,500	89,600	1,862,164	4,601,108	-	4,323,628
TOTAL Capital Budget Requests		110,263,500	1,673,964	21,083,384	27,891,779	-	59,614,373



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.



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

<i>Project #</i>	<i>Project Description</i>	<i>2022 Budget</i>
Design		
22018	Markham Centre-Rougeside Promenade Parks-Construction	\$4,136
22022	Woodbine By-pass North Park - Design & Construction	\$1,061
22023	York Downs Park (Kennedy Rd. and Yorkton Blvd.) - D & C	\$1,363
Engineering		
22025	MESP for FUA Employtm. Block Secondary Plan	\$1,007
22028	Downstream Improvements Program (Construction)	\$1,502
22029	Cedar Avenue Reconstruction	\$2,846
22030	Hwy 404 MBC, N of 16th Avenue (Utility Relocation)	\$2,283
22031	Victoria Square Boulevard - Culvert Construction	\$1,929
22042	Sidewalk Program (Construction)	\$1,677
22048	Traffic Assets Replacement	\$1,252
Sustainability and Asset Management		
22064	Mount Joy CC's "Approaching NZEE" Pilot Project	\$3,053
Markham Public Library		
22130	Library Collections	\$2,810
Operations - Roads		
22132	Asphalt Resurfacing	\$6,749
Operations - Fleet		
22169	Corporate Fleet Replacement - Fire	\$1,998
22170	Corporate Fleet Replacement - Non-Fire	\$2,679
Environmental Services - Infrastructure		
22190	West Thornhill Flood Control Implementation Ph 3C -Constr.	\$11,722
Environmental Services - Stormwater		
22193	Markham Village Flood Control Implementation Ph 1-Design	\$2,015
Environmental Services - Waterworks		
22202	CI Watermain Replacement - Construction & CA	\$5,299
22204	CI Watermain Replacement-W.Thornhill Ph 3C - Const +CA	\$3,413
22209	Water Meters - Replacement Program	\$1,030
22210	Sanitary Sewers - Rehabilitation	\$1,080
Corporate Wide		
22219	Community Improvement Projects	\$6,245
22220	Public Art Acquisition	\$4,260



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name	Markham Centre-Rougeside Promenade Parks- Construction
Project Number	22018
Estimated Total Cost of Project	\$4,135,900

Commission Development Services

Department Design

Project Description

This project is to construct the Markham Centre-Rouge Promenade Parks.

Location

North edge of Rouge River Valley, south of Rougeside Promenade, east of Verdale Crossing and west of Sheridan Stormwater Management Pond.

Work to be Performed

Construction of the park which will include the following amenities: junior & senior playgrounds, basketball court, shade structures and associated landscape works.

Reason for Work

To provide required recreation activities to area residents.

Impact on Future Operating Budgets

TBD

Estimated Project Completion Date – July 2024



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **Woodbine Bypass North Park – Design and Construction**

Project Number **22022**

Estimated Total Cost of Project

\$1,061,200

Commission Development Services

Department Design

Project Description

This project is to design and construct the Woodbine Bypass North Park.

Location

10977 Victoria Square Boulevard

Work to be Performed

Construction of the park which will is anticipated to include the following amenities: junior and senior playground, plaza area, shade structure, pathways and associated landscape works.

Reason for Work

To provide required recreation activities to area residents.

Impact on Future Operating Budgets

TBD

Estimated Project Completion Date – July 2023



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

Project Name **York Downs Park – Design and Construction**

Project Number **22023**

Estimated Total Cost of Project

\$1,362,700

Commission **Development Services**

Department **Design**

Project Description

This project is to design and construct the York Downs Park.

Location

Between Kennedy Road and Yorkton Boulevard.

Work to be Performed

Construction of the park which will is anticipated to include the following amenities: junior and senior playground, shade structures, pathways and associated landscape works.

Reason for Work

To provide required recreation activities to area residents.

Impact on Future Operating Budgets

TBD

Estimated Project Completion Date – July 2023



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **MESP for FUA Employment Block Secondary Plan**
Project Number **22025**

Estimated Total Cost of Project

\$1,007,400

Commission **Development Services**

Department **Engineering**

Project Description

This project is to retain a consultant to prepare a Master Environmental Servicing Plan (MESP) for the FUA Employment Block to support the Secondary Plan.

Location

Area bounded by Elgin Mills Road to the south, Markham north boundary to the north, Victoria Square Boulevard and Woodbine Avenue to the east and Warden Avenue to the West.

Work to be Performed

Identify municipal servicing options and environmental issues including surface and sub-surface water, fluvial geomorphology, terrestrial and aquatic habitat, and provide a framework for the protection of the natural environment.

Reason for Work

Study is needed to support Secondary Plan for FUA that Planning will be initiating.

Impact on Future Operating Budgets

TBD.

Estimated Project Completion Date – December 2023



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **Downstream Improvements Program - Construction**

Project Number **22028**

Estimated Total Cost of Project **\$1,501,700**

Commission **Development Services**

Department **Engineering**

Project Description

This project is to mitigate watercourse erosion and sedimentation resulting from upstream development, and to protect fish habitat. It will reduce risk of flooding and provide various erosion protection and sediment removal to various streams in the City.

Location

Include Rouge River (R-ES-45), Rouge River (ROU.-22) & Berczy (BER-25).

Work to be Performed

Creek restoration, grading, bank stabilization, planting and retaining wall installation.

Reason for Work

The work will provide protection to private properties and municipal sewer that may be at risk due to the creek erosion. The work to be completed as per the recommendation of the City-wide Stream Erosion Restoration Master Study. The study prioritized a list of sites with specific erosion problems deemed to require remedial works in the near future.

Impact on Future Operating Budgets

Impact will be known once design is complete and prior to construction.

Estimated Project Completion Date – December 2023



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Cedar Avenue Reconstruction

Project Number 22029

Estimated Total Cost of Project

\$2,845,800

Commission Development Services

Department Engineering

Project Description

This project is to reconstruct Cedar Avenue from Langstaff Road (Markham) to Hightech Road (Richmond Hill). The project is being cost shared between Region of York, City of Richmond Hill and City of Markham.

Location

Cedar Avenue from Langstaff Road (Markham) to Hightech Road (Richmond Hill)

Work to be Performed

Detailed design, inspection, utility relocation, property acquisition and construction.

Reason for Work

Providing the connection between Langstaff and Hightech including Active Transportation facilities.

Impact on Future Operating Budgets

Impact will be known once design is complete and prior to construction.

Estimated Project Completion Date – December 2023



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Hwy 404 MBC, N of 16th Avenue (Utility Relocation)

Project Number 22030

Estimated Total Cost of Project \$2,282,700

Commission Development Services

Department Engineering

Project Description

This project is for the utility relocation work and first part of the Mid-Block Crossing (MBC) construction. The requested budget is for Markham's share of the works (1/3). Staff to request the remaining construction budget in 2023. York Region is scheduled to start the utility relocation work and some construction work in 2022. The construction for the Mid-Block crossing, Cachet Woods Extension, Markland Bridge crossing and Markland reconstruction is tentatively scheduled for 2023.

Location

Area north of 16th Avenue from Markland Street to Orlando Avenue.

Work to be Performed

Utility relocation work and parts of the mid-block crossing construction.

Reason for Work

To construct the mid-block crossing and improve traffic congestion.

Impact on Future Operating Budgets

TBD – to be determined at time of construction award

Estimated Project Completion Date – December 2022



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **Victoria Square Blvd – Culvert Construction**

Project Number **22031**

Estimated Total Cost of Project

\$1,929,000

Commission **Development Services**

Department **Engineering**

Project Description

This project is to reconstruct the culvert on Victoria Square Boulevard and creek restoration upstream and downstream of this culvert.

Location

The culvert is located between Vine Cliff Blvd and Stony Hill Avenue.

Work to be Performed

Reconstruction of the culvert and creek restoration.

Reason for Work

Upgrade culvert due to increase in imperviousness from proposed road widening and road reconstruction of Victoria Square Blvd.

Impact on Future Operating Budgets

TBD – to be determined at time of construction award.

Estimated Project Completion Date - Nov 2022



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Sidewalk Program - Construction

Project Number 22042

Estimated Total Cost of Project

\$1,677,300

Commission Development Services

Department Engineering

Project Description

This project is to construct new sidewalk in various areas within the City.

Location

Various locations.

Work to be Performed

Construction of new sidewalk in various areas within the City along with utility relocation.

Reason for Work

Provide pedestrian access and link to the City sidewalk network.

Impact on Future Operating Budgets

The Operating budget for the operating cost and its life cycle impact will be determined by the Operations Department once design is complete and prior to construction.

Estimated Project Completion Date – December 2022



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **Traffic Assets Replacement**

Project Number **22048**

Estimated Total Cost of Project **\$1,252,000**

Commission **Development Services**

Department **Engineering**

Project Description

Replacement of existing Traffic Assets, as identified in the Traffic Life Cycle Reserve Study and in-field conditions assessment.

Location

Various locations

Work to be Performed

Project includes replacement of various traffic signal system components and speed monitoring equipment.

Reason for Work

To replace traffic assets based on condition assessment and ensure City's assets are in good working order.

Impact on Future Operating Budgets

No incremental impact on future operating budgets.

Estimated Project Completion Date – December 2022



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **Mount Joy CC’s “Approaching NZEE” Pilot Project**

Project Number **22064**

Estimated Total Cost of Project

\$3,052,800

Commission Corporate Services

Department Sustainability and Asset Management

Project Description

Project seeks funding to pilot the City’s first “Approaching Net-Zero Energy Emissions (NZEE)” retrofit project at Mount Joy CC. Infrastructure Canada (INFC)’s Green and Inclusive Community Building (GICB) program, launched in April 2021, provides a contribution of up to 80% of maximum \$3M eligible project costs (up to \$2.4M grant) per project to support the transition of retrofitting community buildings to net-zero by 2050.

Location

Mount Joy Community Centre

Work to be Performed

Phase 1: Investment Grade Audit and Project Proposal

Phase 2: Detailed Design and Specification Development

Phase 3: Tender, Construction, Commissioning, Contract Administration, and Post-Construction Project Close-Out

Phase 4: Performance Guarantee Period (24 months), and Monitoring & Verification

Reason for Work

Leverage INFC’s grant funding to complete the City’s first pilot project in support of the council-endorsed Municipal Energy Plan to achieve net-zero energy emissions (NZEE) before 2050. The project is anticipated to achieve at least 80% greenhouse gas (GHG) emissions reductions at Mount Joy Community Centre.

Impact on Future Operating Budgets

TBC based on completion of Phase 1. The preliminary study completed in 2021 estimated an annual utility cost savings exceeding \$60,000.

Estimated Project Completion Date – December 2024



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **Library Collections**

Project Number **22130**

Estimated Total Cost of Project **\$2,810,100**

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 and non-print formats and non-English language materials, which are in high demand in Markham. In a 2020 survey of 2,521 residents, 94% indicated that it was important that MPL provides books and valued borrowing materials as the #1 Library service. A constant stream of new material is required to keep up with customer interest and 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 2022



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **Asphalt Resurfacing**

Project Number **22132**

Estimated Total Cost of Project **\$6,749,200**

Commission **Community Services**

Department **Operations - Road**

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

Citywide Roads

Work to be Performed

Rehabilitation of existing city roads infrastructure. Works include asphalt resurfacing through partial and full depth milling and paving operations, surface appurtenances, pavement markings, shouldering on rural roads as part of full rehabilitation works including associated concrete restoration to curbs and sidewalks, interlock paving, and material testing as part of quality assurance.

Reason for Work

To improve/repair and maintain existing infrastructure to an acceptable standard and prevent further degradation of the roading 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 – June 2023



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Corporate Fleet Replacement – Fire

Project Number 22169

Estimated Total Cost of Project

\$1,998,200

Commission Community Services

Department Operations - Fleet

Project Description

2022 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.

Location

Various locations

Work to be Performed

Replacement of 6 units – 1 Aerial unit, 1 Flash Over Simulator and 4 Licensed vehicles (e.g. Command Van, Compact Van and Window Van)

Reason for Work

Vehicles and equipment identified for replacement as part of this project have met or surpassed their optimal replacement interval (ORI) threshold and have been through condition assessment. Replacement of these vehicles and equipment are required in order to not negatively impact service delivery. The Fire Department was consulted with respect to the units in this program.

Impact on Future Operating Budgets

There is no impact on future operating budgets as the project is for the replacement of assets already in service. The operating costs associated with these vehicles and equipment units are already accounted for in the operating budget.

Estimated Project Completion Date – December 2023



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name Corporate Fleet Replacement – Non Fire

Project Number 22170

Estimated Total Cost of Project \$2,679,000

Commission Community Services

Department Operations - Fleet

Project Description

2022 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.

Location

Various locations

Work to be Performed

Replacement of 44 units - 30 licensed vehicles (e.g. flatbed with plow, full size pick-up, crew cab, compact SUV, van, trailer), 14 non-licensed equipment units (e.g. compact wheel loader, mower, tractor) and various small equipment (e.g. string trimmers, chainsaws).

Reason for Work

Vehicles and equipment identified for replacement as part of this project have met or surpassed their optimal replacement interval (ORI) threshold and have been through condition assessment. Replacement of these vehicles and equipment are required in order to not negatively impact service delivery.

Impact on Future Operating Budgets

There is no impact on future operating budgets as the project is for the replacement of assets already in service. The operating costs associated with these vehicles and equipment units are already accounted for in the operating budget.

Estimated Project Completion Date – June 2023



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **West Thornhill Flood Control Implementation –
Phase 3C Construction**

Project Number **22190**

Estimated Total Cost of Project **\$11,721,500**

Commission **Community Services**

Department **Environmental Services - Infrastructure**

Project Description

This project is for continuation of flood remediation program in the West Thornhill area based on class EA study recommendations.

Location

Glen Cameron Road, Clark Ave (from 40m west of Willowdale Blvd to Henderson Ave), Lilian Ave, Mira Road and Pheasant Valley Crt

Work to be Performed

Removal and replacement of existing storm sewers with new upsized storm sewers.

Reason for Work

Council direction to upgrade the storm sewer system in West Thornhill to 100 year level protection.

Impact on Future Operating Budgets

Negligible

Estimated Project Completion Date – November 2023



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name **Markham Village Flood Control Implementation –
Phase 1 Design**

Project Number **22193**

Estimated Total Cost of Project

\$2,014,900

Commission **Community Services**

Department **Environmental Services - Stormwater**

Project Description

This project is for continuation of flood remediation program in the Markham Village area based on the feasibility study recommendations.

Location

Church Street, Parkway Ave and Wooten Way North Area

Work to be Performed

To hire a consultant to carryout detail design of storm sewers and cast iron watermain upgrades within the Phase 1.

Reason for Work

Council direction to upgrade the storm sewer system in Markham Village to 100 year level protection.

Impact on Future Operating Budgets

Negligible

Estimated Project Completion Date – March 2026



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

Project Name	Cast Iron Watermain Replacement & Contract Administration	
Project Number	22202	
Estimated Total Cost of Project	<table border="1"><tr><td>\$5,298,600</td></tr></table>	\$5,298,600
\$5,298,600		

Commission Community Services

Department Environmental Services - Waterworks

Project Description

This project is for the construction and contract administration for replacement of 2.9 km of cast iron (CI) watermain that have reached the service life.

Location

Gladiotor Road, Southdale Drive, Walkerton Drive, Bakerdale Road area.

Work to be Performed

As part of the cast iron watermain replacement program, aged cast iron watermain will be systematically replaced with the PVC or will be rehabilitated with CIPP liner.

Reason for Work

Replacement of aged cast iron watermain will improve supply capacity, water quality and flows for domestic and fire demand.

Impact on Future Operating Budgets

Negligible

Estimated Project Completion Date – July 2023



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name	Cast Iron Watermain Replacement - West Thornhill Phase 3C
Project Number	22204
Estimated Total Cost of Project	\$3,412,800

Commission Community Services

Department Environmental Services - Waterworks

Project Description

This project is for the replacement of cast iron watermain that have reached end of the service life within West Thornhill area.

Location

Glen Cameron Road, Lilian Ave, Mira Road and Pheasant Valley Crt.

Work to be Performed

As part of the cast iron watermain replacement program, aged cast iron watermain (current age 58 years; service life 60 years) will be replaced with the PVC watermain (1.3 km) with a service life of 90 years.

Reason for Work

Replacement of aged cast iron watermain will improve supply capacity, water quality and flows for domestic and fire demand.

Impact on Future Operating Budgets

Negligible

Estimated Project Completion Date – November 2023



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name	Water Meters - Replacement Program
Project Number	22209
Estimated Total Cost of Project	\$1,030,000

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 2023



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name	Sanitary Sewers - Rehabilitation
Project Number	22210
Estimated Total Cost of Project	\$1,080,100

Commission Community Services

Department Environmental Services - Waterworks

Project Description

Program to rehabilitate the main sanitary sewer, service laterals using structural liner including repairs to manholes that are identified through the inspection programs.

Location

City-wide

Work to be Performed

Rehabilitate existing sanitary sewer mains, sanitary laterals using structural liner including repairs to manholes.

Reason for Work

This is an annual program to rehabilitate the sanitary sewer deficiencies identified through CCTV inspection

Impact on Future Operating Budgets

Negligible

Estimated Project Completion Date – March 2023



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name	Community Improvement Projects
Project Number	22219
Estimated Total Cost of Project	\$6,244,700

Commission Corporate Wide

Department Corporate Wide

Project Description

This project is for Community improvement projects to be funded through past Section 37 developer collections.

Location

Various locations

Work to be Performed

Community improvement work across the City.

Reason for Work

For community improvement work across the City as approved by Markham Council.

Impact on Future Operating Budgets

TBD – based on approved work at time of construction award.

Estimated Project Completion Date – December 2026



CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

Project Name	Public Art Acquisition
Project Number	22220
Estimated Total Cost of Project	\$4,259,600

Commission Corporate Wide

Department Corporate Wide

Project Description

This project is for city-wide public art projects to be funded through past Section 37 developer collections specifically identified for Public Art.

Location

Various locations

Work to be Performed

Public art projects.

Reason for Work

To implement the various projects as per the Council approved Public Art Master and Implementation Plan.

Impact on Future Operating Budgets

TBD - based on approved work at time of installation/acquisition award.

Estimated Project Completion Date – December 2026

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.

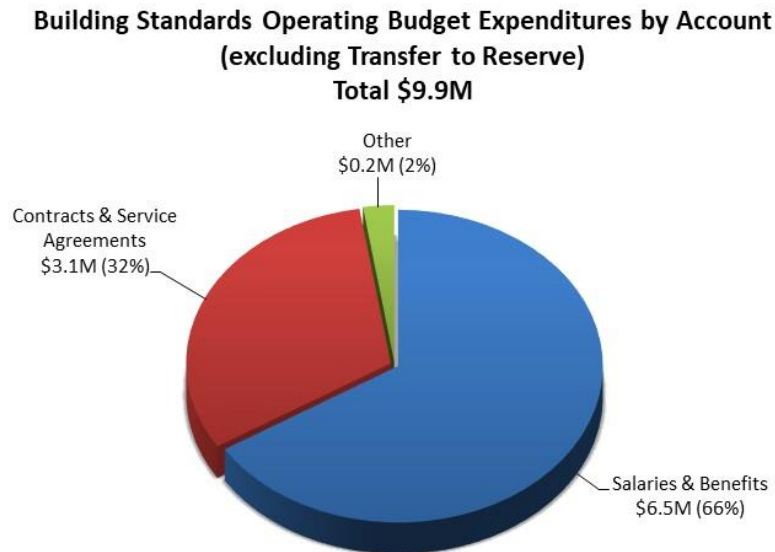
According to Legislation under the Building Code Statute Law Amendment Act, 2002 (Bill 124), fees must not exceed the anticipated reasonable cost to administer and enforce the Act, and revenues and costs must be reported separately.

Building Standards Operating Budget

The 2022 Operating Budget for Building totals \$9.9 million before transfer to reserves. This marks an increase of approximately \$0.2 million from the 2021 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 66% of the Operating Budget. Contracts & service agreement represents 32% 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.

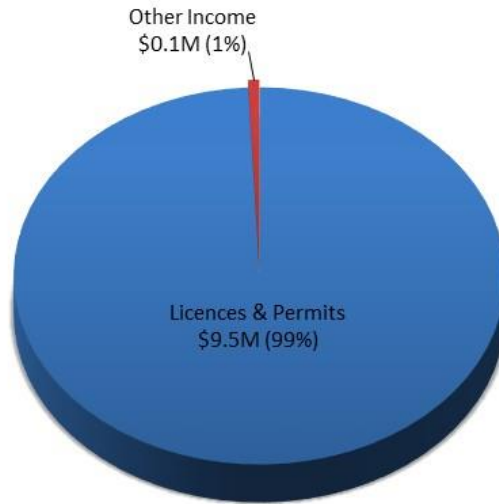


Revenues

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 \$9.6M



Building Standards Capital Budget

Building Standards does not have any 2022 capital projects.



BUILDING STANDARDS CONSOLIDATED 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
LICENCES & PERMITS	\$5,245	\$16,801	\$11,187	\$9,561	(\$1,625)	-14.5%	(\$7,240)	-43.1%
USER FEES & SERVICE CHARGES	163	216	70	70	0	0.0%	(146)	-67.6%
RECOVERIES & CONTRIBUTIONS	0	5	0	0	0	0.0%	(5)	-100.0%
Total Revenues	\$5,408	\$17,022	\$11,257	\$9,631	(\$1,625)	-14.4%	(\$7,390)	-43.4%
Expenses								
SALARIES AND BENEFITS	\$5,953	\$6,209	\$6,440	\$6,533	\$92	1.4%	\$323	5.2%
PRINTING & OFFICE SUPPLIES	8	7	51	51	0	0.0%	44	581.3%
OPERATING MATERIALS & SUPPLIES	7	11	20	20	0	0.0%	9	80.0%
COMMUNICATIONS	8	9	31	31	0	0.0%	21	225.8%
TRAVEL EXPENSES	2	0	6	6	0	0.0%	6	2262.2%
TRAINING	5	11	34	34	0	0.0%	23	209.1%
CONTRACTS SERVICES AGREEMENT	3,008	3,025	3,025	3,110	84	2.8%	85	2.8%
PROFESSIONAL SERVICES	1	8	9	9	0	0.0%	0	0.2%
LICENCES, PERMITS, FEES	17	14	28	28	0	0.0%	13	91.0%
CREDIT CARD SERVICE CHARGES	65	154	58	58	0	0.0%	(96)	-62.3%
PROMOTION & ADVERTISING	2	0	6	6	0	0.0%	6	0.0%
Total Expenses	\$9,076	\$9,450	\$9,708	\$9,884	\$177	1.8%	\$434	4.6%
Net Expenditures/(Revenues)	\$3,668	(\$7,571)	(\$1,549)	\$253	\$1,802	-116.3%	\$7,824	-103.3%
TRANSFERS TO/(DRAW FROM) RESERVES	(\$3,668)	\$7,571	\$1,549	(\$253)	(\$1,802)	-116.3%	(\$7,824)	-103.3%
Full Time Complement	49	52	54	54				

Major changes in the 2022 Budget from the 2021 Budget:

Licences & Permits: Decrease due to projected decline in permit activities.

Contracts Service Agreement: 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 surplus.

PLANNING & DESIGN BUDGET

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

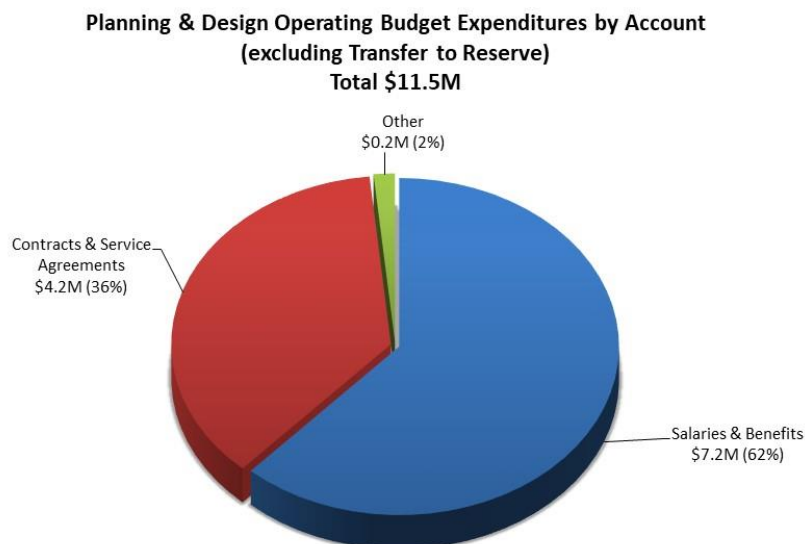
- long range strategic planning and current development control
- formulation of plans, policies, regulations, and guidelines
- development
- urban design
- growth management
- processing and evaluation of development applications
- data collection, analysis, research and monitoring
- planning policy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

Planning & Design Operating Budget

Expenditures

The 2022 Operating Budget for Planning & Design totals \$11.5 million before transfers to reserves, which represents an increase of \$1.2 million from 2021 due to an increase in salaries and benefits.

The figure below indicates that the major portion of budgeted expenditures is salaries and benefits, which accounts for 62% of the Operating Budget. Contracts & service agreement represents 36% 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 2022.

Capital Budget

The 2022 Planning Capital Budget totals \$1.3 million which is primarily funded from Development Charges. The capital projects include secondary plan studies/reviews, and other studies.

The 2022 Design Capital Budget totals \$8.2 million 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 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./Decr.)	% Change	\$ Incr./Decr.)	% Change
Revenues								
USER FEES & SERVICE CHARGES	\$16,031	\$16,986	\$13,498	\$12,828	(670)	-5.0%	(4,158)	-24.5%
RECOVERIES & CONTRIBUTIONS	0	77	0	0	0	0.0%	(77)	-100.0%
Total Revenues	\$16,031	\$17,064	\$13,498	\$12,828	(\$670)	-5.0%	(\$4,236)	-24.8%
Expenses								
SALARIES AND BENEFITS	\$4,854	\$5,246	\$6,053	\$7,164	\$1,111	18.4%	\$1,919	36.6%
PRINTING & OFFICE SUPPLIES	14	13	32	32	0	0.0%	20	157.1%
OPERATING MATERIALS & SUPPLIES	1	3	5	5	0	0.0%	2	73.0%
COMMUNICATIONS	7	9	11	11	0	0.0%	2	20.0%
TRAVEL EXPENSES	3	1	33	33	0	0.0%	32	3785.8%
TRAINING	2	2	14	14	0	0.0%	11	484.0%
CONTRACTS SERVICES AGREEMENT	3,745	4,051	4,051	4,150	99	2.5%	99	2.5%
RENTAL/LEASE	0	0	1	1	0	0.0%	1	0.0%
PROFESSIONAL SERVICES	3	6	17	17	0	0.0%	10	159.7%
LICENCES, PERMITS, FEES	37	35	38	38	0	0.0%	2	5.7%
CREDIT CARD SERVICE CHARGES	31	50	20	20	0	0.0%	(30)	-59.8%
PROMOTION & ADVERTISING	3	5	6	6	0	0.0%	1	27.9%
OFFICE FURNISHING & EQUIPMENT	0	0	1	1	0	0.0%	1	0.0%
OTHER EXPENDITURES	1	4	3	3	0	0.0%	(1)	-23.8%
Total Expenses	\$8,700	\$9,424	\$10,283	\$11,494	\$1,210	11.8%	\$2,070	22.0%
Net Expenditures/(Revenues)	(\$7,332)	(\$7,640)	(\$3,215)	(\$1,334)	\$1,881	-58.5%	\$6,305	-82.5%
TRANSFERS TO/(DRAW FROM) RESERVES	\$7,332	\$7,640	\$3,215	\$1,334	(\$1,881)	-58.5%	(\$6,305)	-82.5%
Full Time Complement	43	45	50	60				

Major changes in the 2022 Budget from the 2021 Budget:

User Fees & Service Charges: Decrease due to lower Planning-related development activity forecasted for 2022.

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 of the budgeted surplus to Reserve in order to present a balanced budget.

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.

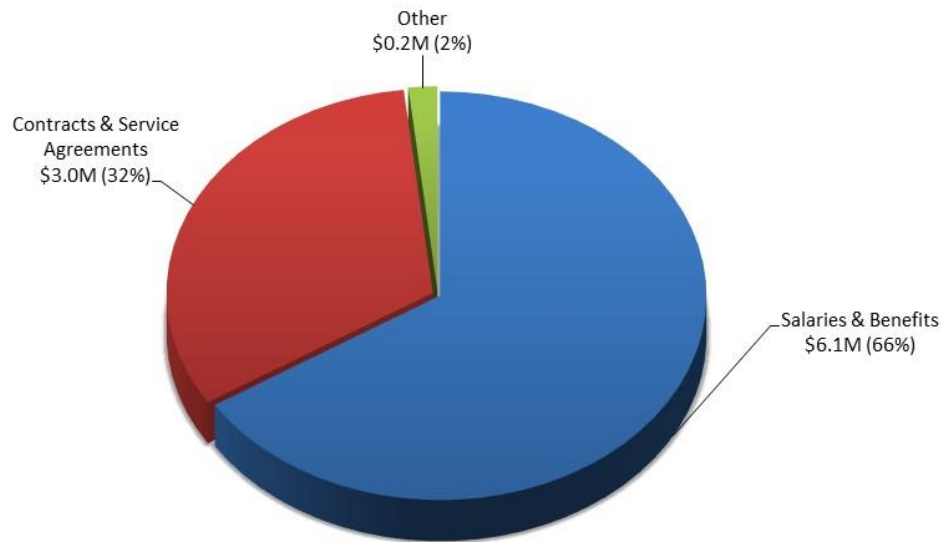
Engineering Operating Budget

Expenditures

The 2022 Operating Budget for Engineering totals \$9.2 million before transfer to reserves. This marks an increase of \$0.4 million from the 2021 Operating Budget.

The figure below indicates that the major portion of budgeted expenditures is salaries and benefits, which accounts for 66% of the Operating Budget. Contracts & service agreements represent 32% 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.

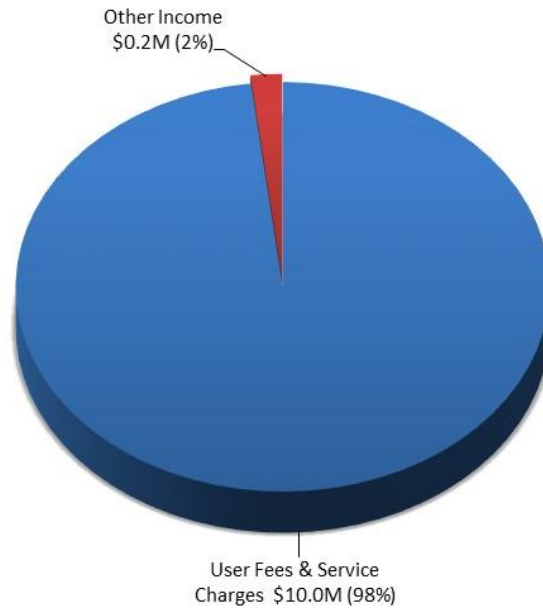
**Engineering Operating Budget Expenditures by Account
(excluding Transfer to Reserve)
Total \$9.2M**



Revenues

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

Engineering Operating Budget Revenues by Account
Total \$10.2M



Capital Budget

The 2022 Engineering Capital Budget totals \$19.4 million 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 Planning & Design Capital projects, refer to Section 3b – Capital Budget.



ENGINEERING CONSOLIDATED 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
USER FEES & SERVICE CHARGES	\$10,159	\$19,545	\$8,651	\$9,969	1,317	15.2%	(9,576)	-49.0%
RECOVERIES & CONTRIBUTIONS	163	366	193	193	0	0.0%	(173)	-47.3%
Total Revenues	\$10,322	\$19,911	\$8,844	\$10,162	\$1,317	14.9%	(\$9,749)	-49.0%
Expenses								
SALARIES AND BENEFITS	\$4,947	\$5,583	\$5,828	\$6,081	\$253	4.3%	\$498	8.9%
PRINTING & OFFICE SUPPLIES	2	0	22	22	0	0.0%	21	27464.1%
OPERATING MATERIALS & SUPPLIES	1	4	12	12	0	0.0%	8	189.2%
COMMUNICATIONS	11	10	22	22	0	0.0%	12	111.8%
TRAVEL EXPENSES	2	2	15	15	0	0.0%	13	724.2%
TRAINING	(0)	5	16	16	0	0.0%	11	213.2%
CONTRACTS SERVICES AGREEMENT	2,796	2,853	2,853	2,967	114	4.0%	114	4.0%
MAINT. & REPAIR - TIME & MATERIAL	0	0	1	1	0	0.0%	1	0.0%
RENTAL/LEASE	0	0	5	5	0	0.0%	5	0.0%
PROFESSIONAL SERVICES	4	8	19	19	0	0.0%	11	135.9%
LICENCES, PERMITS, FEES	21	21	32	32	0	0.0%	11	51.4%
CREDIT CARD SERVICE CHARGES	1	2	15	15	0	0.0%	13	596.1%
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	\$7,784	\$8,488	\$8,842	\$9,208	\$367	4.1%	\$720	8.5%
Net Expenditures/(Revenues)	(\$2,538)	(\$11,423)	(\$3)	(\$953)	(\$951)	35078.4%	\$10,469	-91.7%
TRANSFERS TO/(DRAW FROM) RESERVES	\$2,538	\$11,423	\$3	\$953	\$951	35078.4%	(\$10,469)	-91.7%
Full Time Complement	41	44	46	54				

Major changes in the 2022 Budget from the 2021 Budget:

User Fees & Service Charges: Increase due to higher development activity forecasted for 2022.

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 surplus.

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.

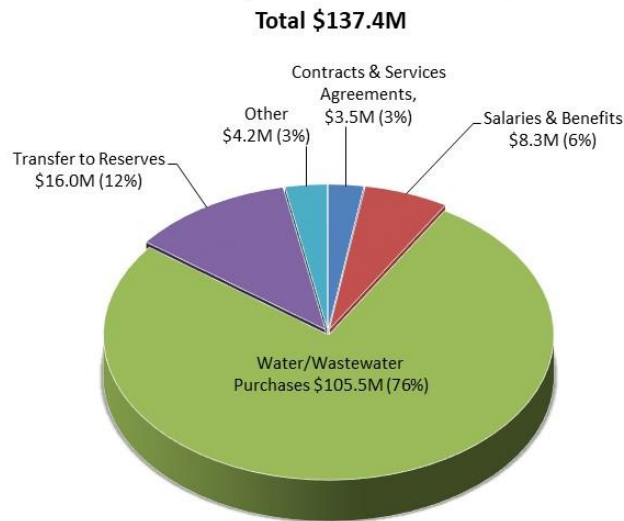
Operating Budget

Expenditures

The 2022 Operating Budget for Waterworks totals \$137.4 million (excluding prior year’s surplus). This marks an increase of \$3.4M million over the 2021 Operating Budget.

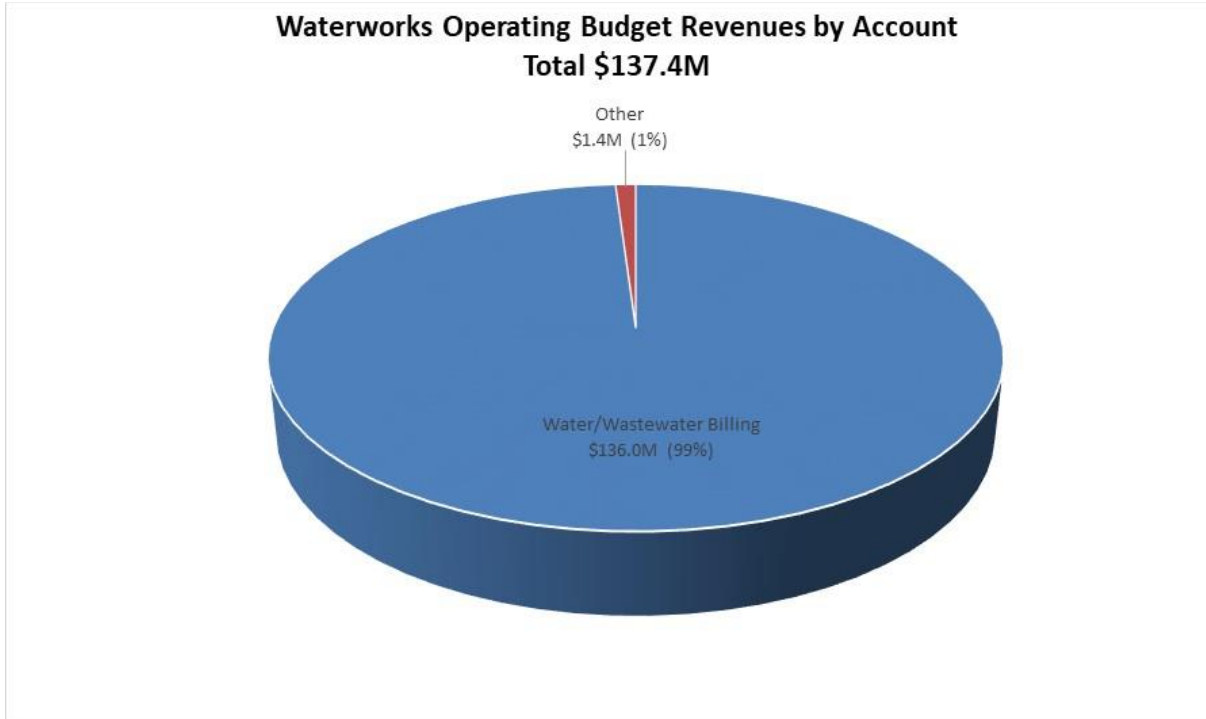
The figure below indicates that the major portion of budgeted expenditures is purchase of water from the Region of York for 76%. Transfer to Reserves, which accounts for 12% of the Operating Budget, represents transfer to the Waterworks Reserve in order to sustain future replacement & rehabilitation requirements and to support the Environmental Services – Waterworks department day-to-day operations. Salary & benefits for 6% 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)**



Revenues

The Operating Budget is funded mainly through revenues associated with billings related to the sale of water. In December 2021, Council approved a rate increase of 3.3% for 2022. Council also approved an incremental 4 year phase-in starting in 2023 at \$0.0196/m³, resulting from maintaining the 2020 and 2021 rate at the 2019 level.



Capital Budget

The 2022 Waterworks Capital Budget totals \$13.7 million 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, Infrastructure and Fleet).



WATERWORKS CONSOLIDATED 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Sales & Purchase of Water Revenue								
FINES/ BILLINGS	\$137,100	\$134,063	\$132,627	\$136,002	\$3,375	2.5%	\$1,939	1.4%
CONTRACTED MUNICIPAL SERVICES	103,939	103,480	102,124	105,452	3,328	3.3%	1,972	1.9%
Total Sales & Purchase of Water Revenue	\$33,160	\$30,583	\$30,503	\$30,550	\$47	0.2%	(\$33)	-0.1%
Other Revenues								
USER FEES & SERVICE CHARGES	350	540	533	545	12	2.2%	5	0.9%
SALES	467	562	567	578	11	2.0%	16	2.8%
RECOVERIES & CONTRIBUTIONS	279	398	300	300	0	0.0%	(98)	-24.7%
OTHER REVENUE	0	0	14	14	0	0.0%	14	0.0%
Total Other Revenues	\$1,095	\$1,500	\$1,413	\$1,436	\$23	1.6%	(\$64)	-4.2%
Other Expenses								
SALARIES AND BENEFITS	\$7,755	\$7,526	\$8,193	\$8,337	\$144	1.8%	\$811	10.8%
PRINTING & OFFICE SUPPLIES	18	16	34	34	0	0.0%	18	109.8%
OPERATING MATERIALS & SUPPLIES	90	81	140	138	(2)	-1.2%	57	70.2%
CONSTRUCTION MATERIALS	434	405	551	258	(292)	-53.1%	(146)	-36.2%
UTILITIES	27	28	56	36	(20)	-35.8%	8	30.1%
COMMUNICATIONS	51	36	67	47	(20)	-29.4%	12	33.2%
TRAVEL EXPENSES	3	9	47	47	0	0.0%	37	411.8%
TRAINING	57	66	70	79	9	12.9%	12	18.2%
CONTRACTS SERVICES AGREEMENT	2,399	2,569	3,156	3,507	351	11.1%	938	36.5%
MAINT. & REPAIR - TIME & MATERIAL	295	381	475	454	(21)	-4.4%	73	19.2%
RENTAL/LEASE	4	3	7	7	0	0.0%	4	104.8%
PROFESSIONAL SERVICES	122	71	121	121	0	0.0%	50	69.8%
LICENCES, PERMITS, FEES	56	68	66	66	0	0.0%	(2)	-2.8%
CREDIT CARD SERVICE CHARGES	2	2	1	1	0	0.0%	(1)	-31.6%
OTHER PURCHASED SERVICES	2,755	2,784	2,784	2,859	76	2.7%	76	2.7%
WRITE-OFFS	0	0	5	3	(2)	-40.0%	3	0.0%
Total Other Expenses	\$14,069	\$14,044	\$15,771	\$15,994	\$222	1.4%	\$1,949	13.9%
Net Revenues	(\$20,187)	(\$18,038)	(\$16,145)	(\$15,993)	\$153	-0.9%	\$2,046	-11.3%
TRANSFERS TO RESERVE	\$20,187	\$18,038	\$16,145	\$15,993	(\$153)	-0.9%	(\$2,046)	-11.3%
Full Time Complement	65	61	67	68				

Major changes in the 2022 Budget from the 2021 Budget:

Fines/Billings: Increase due to a higher retail water/wastewater rate in 2022 compared to that in 2021.

Contracted Municipal Services: Increase due to higher wholesale water/wastewater rate from the Region in 2022 compared to that in 2021.

Construction Material: Budget transfer to Contract Services Agreement (\$347k) offset partially by increase of \$58k for water meter installation based on historical trending.

Contracted Services Agreement: Budget transfer from Construction Material (\$347k).

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

FINANCIAL POLICIES SUMMARY

POLICY NAME	POLICY SUMMARY	APPENDIX No.
Financial Planning and Budgeting Policy	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: <ul style="list-style-type: none"> • Operating Budget process guideline • Capital Budget process guideline 	1
Capital Budget Control Policy	Provides the guiding principles to improve the management, administration, and reporting of Capital Projects by defining: <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	Covers investment objectives of the City related to: <ul style="list-style-type: none"> • Legality of Investments • Preservation of Principal • Maintenance of Liquidity • Competitive Rate of Return 	3
Development Charge Borrowing Policy	Provides a framework with respect to borrowing funds to complete Development Charge (DC) related capital projects.	4
Investment Interest Allocation Policy	Provides a framework with regard to the recording and allocation methods of the City's investment interest income (including bonds,	5

	money market, interest earned on bank balances, etc).	
Reserve Policy	<p>Provides details on the City's Council approved Reserve Study and policies to:</p> <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

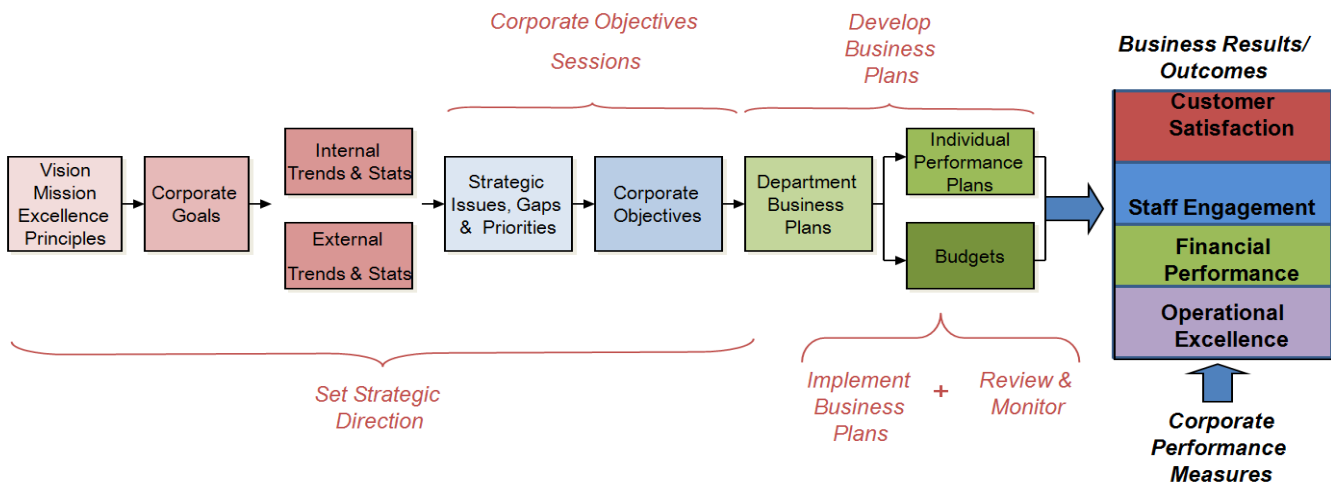
BUSINESS PLAN INTRODUCTION

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

- CAO’s Office;
- 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 2020 to 2023 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 and finalized six months 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 2021 plans is 2020, as the Departmental Business Plans were due to be completed in January 2022. Completing the business planning process allows resource requirements, such as funding and staffing, to be addressed in the annual budgeting process.

The BMFT Strategic Plan for 2020 to 2023 was approved by Council in January 2020.

2022 Departmental Business Plan Summary

As highlighted in the Executive Summary, and detailed in Section 2 - Corporate Strategic Plan, the 2022 Departmental Business Plans align with the BMFT 2020 – 2023 Strategic Goals:

Building Markham’s Future Together: 2020 – 2023 Strategic Plan

Exceptional Services By Exceptional People

Engaged, Diverse, Thriving and Vibrant City

Safe, Sustainable and Complete Community

Stewardship of Money and Resources



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.

Note – due to the impacts of the COVID-19 pandemic on the City during 2021, performance measure data for 2021 were not included in support of individual department goals. This data will be included as part of the 2023 budget document.

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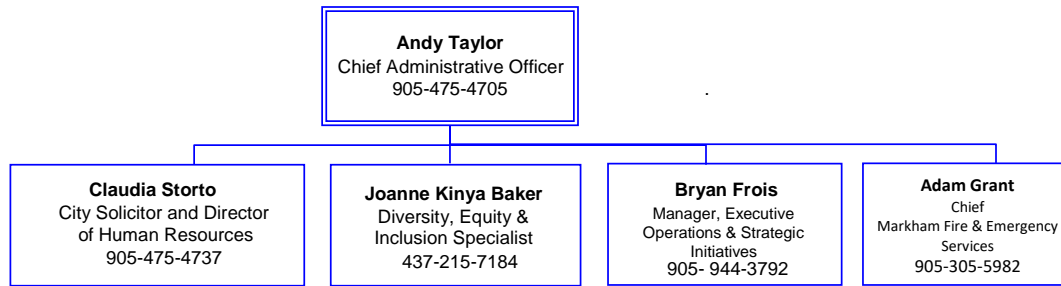


MAYOR AND COUNCIL 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./Decr.	% Change	\$ Incr./Decr.	% Change
Revenues								
Expenses								
SALARIES AND BENEFITS	\$2,618	\$2,548	\$2,812	\$2,841	\$29	1.0%	\$293	11.5%
PRINTING & OFFICE SUPPLIES	14	19	27	27	0	0.0%	7	38.8%
OPERATING MATERIALS & SUPPLIES	16	3	17	17	0	0.0%	14	422.9%
VEHICLE SUPPLIES	2	2	3	3	0	0.0%	1	56.0%
COMMUNICATIONS	1	2	16	16	0	0.0%	14	909.7%
TRAVEL EXPENSES	4	3	60	60	0	0.0%	58	2002.3%
TRAINING	0	0	3	3	0	0.0%	3	0.0%
CONTRACTS SERVICES AGREEMENT	6	6	30	24	(6)	-20.0%	18	273.1%
RENTAL/LEASE	4	1	16	15	(1)	-3.2%	14	1400.5%
PROFESSIONAL SERVICES	1	0	7	7	0	0.0%	7	0.0%
LICENCES, PERMITS, FEES	1	1	5	5	0	0.0%	4	457.9%
PROMOTION & ADVERTISING	74	70	38	44	6	15.8%	(26)	-37.1%
OTHER EXPENDITURES	12	12	18	18	0	0.0%	6	48.1%
Total Expenses	\$2,755	\$2,667	\$3,051	\$3,080	\$29	0.9%	\$412	15.5%
Net Expenditures/(Revenues)	\$2,755	\$2,667	\$3,051	\$3,080	\$29	0.9%	\$412	15.5%
Full Time Complement	3	2	3	3				

Major changes in 2022 Budget from the 2021 Budget:
No significant changes.

OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER



The Chief Administrative Officer (CAO) provides leadership to a full-time staff of 1,143 and approximately 1,900 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 \$533.7 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, Manager of Strategic Initiatives 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, Chief of Fire and Emergency Services and the Manager, Executive Operations and Strategic Initiatives. The ELT meets weekly, or more frequently, as required, is chaired by the CAO, and addresses City operations and issues.

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

- Legal Services
- Human Resources
- 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.

Human Resources

The Human Resources 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 the City's multi-year Diversity Action Plan "Everyone Welcome" and the City's People Plan.

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 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./Decr.)	% Change	\$ Incr./Decr.)	% Change
Revenues								
LICENCES & PERMITS	\$2	\$1	\$4	\$4	\$0	0.0%	\$3	491.7%
USER FEES & SERVICE CHARGES	478	536	325	325	0	0.0%	(211)	-39.4%
RECOVERIES & CONTRIBUTIONS	184	261	318	331	12	3.9%	70	26.7%
OTHER REVENUE	50	43	42	42	0	0.0%	(1)	-2.7%
Expenses								
SALARIES AND BENEFITS	\$44,052	\$45,495	\$45,570	\$45,487	(\$83)	-0.2%	(\$7)	0.0%
PRINTING & OFFICE SUPPLIES	30	27	39	39	0	0.0%	13	47.2%
OPERATING MATERIALS & SUPPLIES	492	562	514	484	(30)	-5.8%	(78)	-13.8%
VEHICLE SUPPLIES	8	222	129	129	0	0.0%	(93)	-41.9%
UTILITIES	249	254	265	265	0	0.0%	10	4.0%
COMMUNICATIONS	40	43	47	47	0	0.0%	4	10.2%
TRAVEL EXPENSES	10	11	58	58	0	0.0%	47	430.1%
TRAINING	235	295	358	358	0	0.0%	63	21.3%
CONTRACTS SERVICES AGREEMENT	(225)	(110)	(97)	744	841	-865.7%	854	-774.7%
MAINT. & REPAIR - TIME & MATERIAL	103	125	154	154	0	0.0%	29	23.1%
RENTAL/LEASE	11	9	14	14	(1)	-3.5%	5	60.2%
PROFESSIONAL SERVICES	445	391	575	575	0	0.0%	184	47.1%
LICENCES, PERMITS, FEES	70	72	89	89	0	0.0%	17	23.0%
PROMOTION & ADVERTISING	90	265	212	212	0	0.0%	(53)	-20.0%
OTHER EXPENDITURES	48	49	41	41	0	0.0%	(7)	-15.1%
Total Expenses	\$45,658	\$47,710	\$47,969	\$48,697	\$727	1.5%	\$987	2.1%
Full Time Complement	306	303	316	305				

Major changes in 2022 Budget from the 2021 Budget:
No significant changes.



CAO'S OFFICE – COMMISSION SUPPORT 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./Decr.)	% Change	\$ Incr./Decr.)	% Change
Expenses								
SALARIES AND BENEFITS	\$580	\$612	\$766	\$839	\$73	9.5%	\$227	37.0%
PRINTING & OFFICE SUPPLIES	1	1	3	3	0	0.0%	2	179.2%
OPERATING MATERIALS & SUPPLIES	3	2	5	5	0	0.0%	3	183.4%
COMMUNICATIONS	2	1	2	2	0	0.0%	1	54.9%
TRAVEL EXPENSES	2	1	7	7	0	0.0%	6	809.4%
TRAINING	0	0	2	2	0	0.0%	2	0.0%
CONTRACTS SERVICES AGREEMENT	(21)	(11)	15	14	(0)	-1.6%	26	-228.9%
RENTAL/LEASE	0	0	1	1	0	0.0%	1	1813.8%
PROFESSIONAL SERVICES	16	25	52	52	0	0.0%	26	103.9%
LICENCES, PERMITS, FEES	25	28	21	21	0	0.0%	(7)	-24.1%
OTHER EXPENSES	5	11	5	13	7	134.8%	2	19.1%
Total Expenses	\$613	\$670	\$879	\$959	\$80	9.1%	\$289	43.1%
Net Expenditures/(Revenues)	\$613	\$670	\$879	\$959	\$80	9.1%	\$289	43.1%
Full Time Complement	2	3	3	4				

Major changes in 2022 Budget from the 2021 Budget:
No significant changes.



HUMAN RESOURCES 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./Decr.)	% Change	\$ Incr./Decr.)	% Change
Revenues								
OTHER INCOME	\$1	\$0	\$2	\$2	\$0	0.0%	\$2	2841.2%
Total Revenues	\$1	\$0	\$2	\$2	\$0	0.0%	\$2	2841.2%
Expenses								
SALARIES AND BENEFITS	\$2,184	\$2,025	\$2,423	\$2,382	(\$41)	-1.7%	\$357	17.6%
PRINTING & OFFICE SUPPLIES	5	5	14	14	0	0.0%	9	181.6%
OPERATING MATERIALS & SUPPLIES	52	44	76	76	0	0.0%	32	71.6%
COMMUNICATIONS	5	5	5	5	0	0.0%	(0)	-2.0%
TRAVEL EXPENSES	1	0	9	9	0	0.0%	8	70733.3%
TRAINING	224	253	296	296	0	0.0%	43	17.0%
CONTRACTS SERVICES AGREEMENT	(199)	(94)	(104)	(108)	(3)	3.1%	(14)	14.4%
RENTAL/LEASE	3	1	6	6	(1)	-8.3%	4	377.3%
PROFESSIONAL SERVICES (A)	184	223	268	268	0	0.0%	45	20.0%
LICENCES, PERMITS, FEES	14	8	10	10	0	0.0%	2	31.0%
PROMOTION & ADVERTISING (B)	90	265	212	205	(7)	-3.4%	(60)	-22.8%
MISCELLANEOUS EXPENSES	0	0	0	0	(0)	0.0%	0	0.0%
Total Expenses	\$2,564	\$2,736	\$3,214	\$3,162	(\$52)	-1.6%	\$426	15.6%
Net Expenditures/(Revenues)	\$2,563	\$2,736	\$3,212	\$3,160	(\$52)	-1.6%	\$424	15.5%
Full Time Complement	16	16	19	18				

Major changes in 2022 Budget from the 2021 Budget:
No significant changes.

HUMAN RESOURCES 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)	Identify a topic and execute annual customer service survey in 2022 (others as needed) and provide response to feedback
2.1 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 viability of Docusign technology to support recruitment and other HR processes and conduct a pilot to determine appropriateness for implementation. Investigate viability of automated employment reference check process Digitize paper documents and filing systems in support of electronic document management
	Support the advancement of Digital Markham / "Frictionless City"	Continue to leverage technology to increase efficiency and effectiveness of department services, processes and programs Support digital literacy skill building.
3.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Support City's COVID related efforts	Provide timely and effective human resources advice, guidance and programming to support City COVID efforts and to ensure a safe, well and engaged workforce
	People Plan	Develop 2022 Wellness and related communications plan with a focus on post pandemic work and life.
		Develop Flexible Work Arrangement Policy and Disconnecting from Work Policy with training and implementation
		Continue to provide customized tools and training to support succession planning and emerging leaders
		Continue to refresh and modernize employer branding
		Develop outreach employment approach to racialized and other communities and execute
	Continue to invest in staff development in alignment with corporate and departmental	

		needs, leveraging Markham Learn Centre, using delivery methods that meet needs of employees. Utilize key metrics to drive enhancements
	Cyclical umbrella benefits RFP	Work with York Region partners to evaluate bid submissions
	Ongoing development of Occupational Health and Safety Program	Ongoing development of policies which comprise the HSMS together with WSIB Health and Safety Excellence
	Employee Code of Conduct	Update Employee Code of Conduct policy
	Support 2022 municipal election transition efforts	Provide transition support to elected official offices
	Ongoing department process reviews and enhancements	Continue to review and update department processes to ensure that they are customer service oriented, efficient and effective

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2022 Target	Long-term Target	LT Target Year
Completion of Exceptional Services department objectives and actions	Delayed	Delayed	Delayed	Delayed*	On target	On target	Annual
Customer service survey- survey execution	1	1	*	**	1 per year	1 per year	Annual
Customer service survey- overall satisfaction	65.6%	70.4%	*	**	80%	80%	Annual
Customer service survey- extremely / very satisfied	42%	55.61%	*	**	50%	50%	Annual
HR staff satisfaction survey- overall satisfaction with City of Markham	76.9%	n/a	n/a	63.3%	75%	75%	Every 2 yrs
HR staff satisfaction survey- organizational engagement	72.9%	n/a	n/a	61.1%	75%	75%	Every 2 yrs
Number of corporate learning hours per HR employee	20.3	4.6	8.1	8.8	14	14	Annual
Number of days absent per HR employee	5.7	2.9	1.4	0.6	2-3	<5	Annual
Days lost due to injury	0	0	0	0	0	0	Annual

*Delayed – COVID and corporate decision

**Human Resources rolled out surveys in 2021 related to working from home, vaccines, employee engagement and health and safety. No customer service survey was conducted due to survey fatigue.

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
2.2 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support and align as needed	
3.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support City's Diversity Action Plan	Support development and finalization of the City's updated Diversity Action Plan Support roll out of recommendations of updated Diversity Action Plan Undertake a Diversity Equity and Inclusion audit Develop and roll out diversity related training across the organization, partnering with the Office of the CAO
	Support City compliance with AODA legislation	Implement management response to Auditor General AODA compliance audit review
4.2 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support and align as needed	

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2022 Target	Long-term Target	LT Target Year
Updated Diversity Action Plan – HR target objectives met	On target	On target	Delayed	Delayed	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	Refine and update current workforce and department metrics framework (including reporting) and develop action plans to address metrics as appropriate

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2022 Target	Long-term Target	LT Target Year
Workforce and department metrics framework and updates in place				On target	Completed	Complete	Annual

HUMAN RESOURCES 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.	Obtain stakeholder feedback-annual customer service survey (and others as needed)	Identify a topic and execute annual customer service survey in 2022 (others as needed) and provide response to feedback	2023-2025	
	2.1 Leverage leading technologies to enable city building and evolution / transformation of our services.	Support City's drive to implement new technology to enhance business operations	Assess return on investment with respect to DocuSign and determine next steps	2023
Support the advancement of Digital Markham / "Frictionless City"		Determine next steps with respect to electronic document management	2023	
		Continue to leverage technology to increase efficiency and effectiveness of department services, processes and programs	2023-2025	
3.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Support City's COVID related efforts	Support digital literacy skill building.	2023-2025	
	Flexible Work Arrangements Policy and Disconnecting from Work Policy	Provide timely and effective human resources advice, guidance and programming to support City COVID efforts and to ensure a safe, well and engaged workforce	2023-2025	
		Continue training; assess impacts to employees and organization; revise as needed	2023-2025	
		Collectively bargain 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	2023-2024
		Ongoing development of Occupational Health and Safety Program	Ongoing development of policies which comprise the HSMS together with WSIB Health and Safety Excellence	2023-2025
		Employee Code of Conduct	Roll out Employee Code of Conduct policy	2023

	Ongoing department process reviews and enhancements	Continue to review and update department processes to ensure that they are customer service oriented, efficient and effective	2023-2025
	People Plan	Review and develop compensation framework options that align with needs of the organization	2023-2024
		Develop annual Wellness and related communications plan with a focus on post pandemic work and life	2023-2025
		Continue to provide customized tools and training to support succession planning and emerging leaders	2023-2025
		Continue to refresh and modernize employer branding	2023
		Build on employment outreach activities to ensure equity in employment	2023-2025
		Continue to invest in staff development in alignment with corporate and departmental needs, leveraging Markham Learn Centre, using delivery methods that meet needs of employees. Utilize key metrics to drive enhancements	2023-2025

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 and align as needed		2023-2025
3.1 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support City's updated Diversity Action Plan	Support roll out of recommendations of updated Diversity Action Plan	2023-2025
		Develop and roll out diversity related training across the organization, partnering with the Office of the CAO	2023-2025
	Support City compliance with AODA legislation	Implement management response to Auditor General AODA compliance audit review	2023-2025
4.1 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support and align as needed		2023-2025

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
2.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support and align as needed		2023-2025
3.1 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Support and align as needed		2023-2025
4.1 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Support and align as needed		2023-2025
5.1 Protect and enhance our natural environment and built form.	Support and align as needed		2023-2025

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.	Support and align as needed		2023-2025
5.1 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Support and align as needed		2023-2025
6.1 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Develop corporate workforce and department metrics framework	Roll out and continue to calibrate workforce and department metrics framework (including reporting). Develop action plans to address metrics as appropriate	2023-2025

Last revised: December 6, 2021



LEGAL SERVICES 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./Decr.)	% Change	\$ Incr./Decr.)	% Change
Revenues								
USER FEES & SERVICE CHARGES	\$462	\$516	\$300	\$300	\$0	0.0%	(\$216)	-41.8%
Total Revenues	\$462	\$516	\$300	\$300	\$0	0.0%	(\$216)	-41.8%
Expenses								
SALARIES AND BENEFITS	\$2,020	\$2,131	\$2,139	\$2,255	\$116	5.4%	\$124	5.8%
PRINTING & OFFICE SUPPLIES	2	2	6	6	0	0.0%	3	155.7%
OPERATING MATERIALS & SUPPLIES	21	26	22	22	0	0.0%	(4)	-16.1%
COMMUNICATIONS	6	8	9	9	0	0.0%	2	20.7%
TRAVEL EXPENSES	4	2	16	16	0	0.0%	14	617.8%
TRAINING	3	5	6	6	0	0.0%	1	17.9%
CONTRACTS SERVICES AGREEMENT	(93)	(87)	(87)	(103)	(17)	19.2%	(17)	19.2%
RENTAL/LEASE	2	2	5	5	0	0.0%	3	125.0%
PROFESSIONAL SERVICES	227	119	242	242	0	0.0%	123	103.6%
LICENCES, PERMITS, FEES	27	33	53	53	0	0.0%	20	59.7%
Total Expenses	\$2,220	\$2,241	\$2,410	\$2,509	\$99	4.1%	\$268	12.0%
Net Expenditures/(Revenues)	\$1,758	\$1,725	\$2,110	\$2,209	\$99	4.7%	\$484	28.0%
Full Time Complement	13	13	13	13				

Major changes in 2022 Budget from the 2021 Budget:

No significant changes.

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
4.1 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.
5.1 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
6.1 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	2018	2019	2020	2021	2022 Target	Long-term Target	LT Target Year
Customer service satisfaction survey (City-wide)	88%	89%	94%	975	90%	90%	Annual
Legal Services and Real Estate staff satisfaction survey (Internal)	84.7%	N/A	N/A	N/A	90%	90%	Annual
Number of continuing professional development hours (Department-wide)	75	75	75	75	75	75	Annual
Number of new Ontario Land Tribunal appeals	10	4	9	8	6	6	Annual
Number of Ontario Land Tribunal appeals resolved	13	3	9	4	3	3	Annual
Number of development agreements completed	35	39	46	55	50	50	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
5.2 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.	Represent the City before the Ontario Land Tribunal, engage in associated negotiations, and report to Council as required.
6.2 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.
7.2 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.
	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	2018	2019	2020	2021	2022 Target	Long-term Target	LT Target Year
Number of Real Property Acquisitions/Dispositions completed	8	8	7	19	15	N/A	Annual
Number of Permissions to Enter completed	19	13	16	61	70	N/A	Annual
Number of Leases/Licenses completed	n/a	n/a	n/a	23	30	N/A	See note
Number of Real Property circulations	18	18	25	26	30	N/A	See note

Note: Long term target is not applicable as Real Property transactions are often reactionary and subject to market demand.

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.	Participate in the establishment of a City-wide parking strategy	Implement recommendations through agreements, By-laws and/or Parking Authority.
	Support provincial transportation projects	Draft/review and negotiate applicable agreements and related real estate transactions with other governmental and private sector entities
3.6 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.
3.7 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.
	Support COVID-19 response and recovery	Support ongoing COVID-19 response and recovery activities.
3.8 Protect and enhance natural environment and built form.	Support the establishment of Rouge National Urban Park	Support the sustainable development of the Rouge Park through legal agreements, conveyances, etc. as required.
	Support effort to increase the City's tree canopy	Assist with review and update of private tree by-law, making recommendations as required, and support acquisition of woodlots, valley lands and conservation lands.

Departmental Performance Measures in Support of Goal	2018	2019	2020	2021	2022 Target	Long-term Target	LT Target Year
Number of Provincial Offences Act prosecutions conducted	120	63	107	146	20	20	Annual
Number of Administrative Monetary Penalty Hearings Conducted	226	206	238	261	20	20	Annual

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>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</p>	<p>Provide advice and support to growth-related initiatives. Participate in the City's comprehensive zoning by-law review and appeals.</p>
<p>4.5 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.</p>	<p>Participate in the development of a comprehensive risk management framework Ensure that Markham Enterprise Corporation operates effectively and in compliance with the Legislation</p>	<p>Provide legal advice (i.e. proactively identifying risks and mitigation measures) during development process. Provide timely and strategic legal advice to MEC.</p>
<p>4.6 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.</p>	<p>Ensure efficient use of resources</p>	<p>Collaborate with City departments to clearly identify roles and responsibilities for issues affecting real property, including leases and licences.</p>

LEGAL 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
4.1 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.	Ongoing
	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/Land Planning Appeals Tribunal, municipal finance, enforcement, and licensing and other legal, policy and regulatory matters.	Ongoing
5.1 Leverage leading technologies to enable city building and evolution / transformation of our services.	Advance Digital Markham/"Frictionless City"	Provide support (when necessary) to the Leveraging Technologies Committee.	Ongoing
	Completion and implementation of Development Review Process	Support the implementation of consultant recommendations regarding streamlining the City's development application process. Maintain and monitor use of development agreements tracking tool	2022
6.1 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. Provide opportunities for growth through collaboration on files and cross-departmental projects	Ongoing
	Continuous improvement of Legal Services staff satisfaction and engagement	Identify and deliver a staff satisfaction improvement project within the department.	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 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
5.1 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 growth related development proposals.	Represent the City before the Ontario Land Tribunal, engage in associated negotiations, and report to Council as required.	Ongoing
6.1 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, and sport uses and infrastructure.	Ongoing
7.1 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.	Ongoing
	Support the development of the York University Markham campus	Implement and support site plan agreement requirements, including need for PTEs, parking lot development, and establishing shared maintenance obligations	Ongoing
		Implement the Memorandum of Agreement with York University.	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	Year
6.1 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 Parking Authority.	Ongoing
7.1 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.	Ongoing
	Disposition of surplus City assets to generate new revenue opportunities	Identify surplus City assets and develop a strategic approach to unlock value.	Ongoing
8.1 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.	Ongoing
9.1 Protect and enhance our natural environment and built form.	Support the establishment of Rouge National Urban Park	Support the sustainable development of the Rouge Park through legal agreements, conveyances, etc. as required.	Ongoing
	Support effort to increase the City's tree canopy	Assist with review and update of private tree by-law, making recommendations as required and support acquisition of woodlots, valley lands and conservation lands.	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
7.1 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.	Ongoing
		Participate in the City's comprehensive zoning by-law appeals.	Ongoing
8.1 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.	Ongoing
	Ensure that Markham Enterprise Corporation operates effectively and in compliance with the Legislation	Provide timely and strategic legal advice to MEC.	Ongoing
9.1 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.	Ongoing



FIRE & EMERGENCY SERVICES 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
LICENCES & PERMITS	\$2	\$1	\$4	\$4	\$0	0.0%	\$3	491.7%
FINES	0	0	4	4	0	0.0%	4	0.0%
USER FEES & SERVICE CHARGES	16	20	25	25	0	0.0%	5	22.3%
RECOVERIES & CONTRIBUTIONS	184	261	318	331	12	3.9%	70	26.7%
OTHER REVENUE	49	43	36	36	0	0.0%	(7)	-16.1%
Total Revenues	\$251	\$325	\$387	\$400	\$12	3.2%	\$74	22.9%
Expenses								
SALARIES AND BENEFITS	\$39,267	\$40,726	\$40,241	\$40,011	(\$230)	-0.6%	(\$715)	-1.8%
PRINTING & OFFICE SUPPLIES	21	18	16	16	0	0.0%	(2)	-10.6%
PURCHASES FOR RESALE	7	8	0	0	0	0.0%	(8)	-100.0%
OPERATING MATERIALS & SUPPLIES	416	491	412	382	(30)	-7.3%	(108)	-22.1%
VEHICLE SUPPLIES	3	216	124	124	0	0.0%	(92)	-42.7%
UTILITIES	249	254	265	265	0	0.0%	10	4.0%
COMMUNICATIONS	27	29	31	31	0	0.0%	2	7.2%
TRAVEL EXPENSES	3	8	26	26	0	0.0%	18	233.6%
TRAINING	8	37	54	54	0	0.0%	17	45.5%
CONTRACTS SERVICES AGREEMENT	88	82	79	940	861	1087.0%	859	1052.4%
MAINT. & REPAIR - TIME & MATERIAL	103	121	154	154	0	0.0%	33	27.6%
RENTAL/LEASE	5	5	3	3	0	0.0%	(2)	-39.9%
PROFESSIONAL SERVICES	17	24	14	14	0	0.0%	(10)	-40.4%
LICENCES, PERMITS, FEES	4	4	5	5	0	0.0%	1	29.5%
CREDIT CARD SERVICE CHARGES	0	0	0	0	0	0.0%	(0)	-100.0%
TRANSFERS TO OWN FUNDS	41	41	41	41	0	0.0%	0	0.0%
Total Expenses	\$40,260	\$42,063	\$41,466	\$42,066	\$601	1.4%	\$3	0.0%
Net Expenditures/(Revenues)	\$40,009	\$41,737	\$41,078	\$41,666	\$588	1.4%	(\$71)	-0.2%
Full Time Complement	275	271	281	270				

Major changes in 2022 Budget from the 2021 Budget:

Operating Materials and Supplies: Decrease due to outsourcing of alarm room services starting in February 2022

Contracts Services Agreement: Increase due to outsourcing of alarm room services starting in February 2022

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
7.1 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>)
8.1 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
		Transition 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
9.1 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
		Encourage and provide succession planning opportunities through secondments, conferences, seminars, and educational assistance (<i>BMFT Action 1.3.2</i>)
		Deliver recruitment information sessions to ensure prospective candidates are inform and

promote career in the Fire Department in the community

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Overall customer satisfaction rating received for survey completed in the calendar year	92%	92%	94%	93%	>90%	>90%	2023
Benchmark against National Fire Protection Association (NFPA) 1221 for Dispatch Processing Time (60 sec)	87%	87%	86%	85%	90%	90%	2020
Benchmark against National Fire Protection Association (NFPA) 1710 for firefighter turn out time (80 seconds)	21%	24%	26%	21%	30%	90%	2025
Benchmark against National Fire Protection Association (NFPA) 1710 for 1 st Truck Travel Time (4 min)	58%	61%	50%	66%	65%	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
8.2 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 fire programs that are designed to meet the needs of effective fire prevention and education
		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
		Develop Public Education Program Feedback process to support continuous improvement
9.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Corporate presence in the Community	Attend, support, and be visible during public events and activities
		Work with the Markham Fire Heritage Committee to restore the 1936 Chevrolet fire truck and plan for the Heritage and Public Education Centre
10.2 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	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Annual Pre-Recruitment Information Sessions (community outreach)	2	3	1	1	3	3	2018
School Program Survey Response Rate	51%	50%	55%	60%	60%	75%	2022
School Program Satisfaction Effectiveness Rating	75%	80%	80%	80%	85%	90%	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
3.9 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Involved in existing and future road network planning and decisions that may affect fire traveling time and access	Identify impediments to emergency response that increase travel time, including new and existing road networks, traffic congestion, and access.
		Ensure Transportation Engineering understands emergency response considerations as well as the advantages of Opticom installation across the City
3.10 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Ensure facilities, programs, services, equipment and staff training are appropriate to the new urban form and keep pace with growth	Address resource requirements with Council and senior executives to deliver minimum service levels for emergency response and to provide equitable level of service to the public, including completion of the Fire Response Task Force
		Continue to explore opportunities for shared Services with Vaughan, Richmond Hill and other Cities that could benefit Markham
		Plan for future growth and deliver on complete and safe communities
3.11 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Support community emergency preparedness and response efforts	Review of Departmental Business Continuity Plan, including “testing” and “exercises” to determine the effectiveness
		Lead the development of a city-wide alert system to provide direct communication to residents during emergencies (<i>BMFT Action 3.3.1</i>)
		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>)
3.12 Protect and enhance natural environment and built form.	Ensure continuity of operations while following Greenprint recommendations for fire stations, apparatus and equipment	Take environmental considerations and opportunities into account in the planning of additional fire stations, equipment, apparatus, and training

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
% Policy review completed every 4 years or less	20%	20%	20%	20%	25%	25%	2024



# of CEMC positions provided by Fire for EOC	2	3	3	3	3	3	2018
# of cumulative recommendations implemented/considered from the approved Master Fire Plan	32	32	32	32	34	42	2025
# of Designated Business Continuity Leads	1	1	1	2	2	3	2021
% of Master Fire Plan completed	76%	76%	76%	70%	80%	100%	2025
Community Risk Assessment Completed (Every 5 years commencing July 1, 2024)	N/A	N/A	N/A	50%	100%	100%	2024
Internal MFES Business Continuity Exercise	0	0	0	0	1	2	2022

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.	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 per capita and resource inventory comparisons with other fire services
		Evaluate supernumerary firefighters to offset overtime and support staff training and staffing gaps arising from retirements, resignations, and leaves
4.8 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
4.9 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	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Project Completion Rate (*newly approved by Directors Forum in 2017)	89%	87%	87%	90%	90%	90%	2022
Average Annual Budget Variance (%) of all closed capital projects (actual vs. initial approved budget)	-0.05	-0.05	-0.05	-0.05	-0.05	-0.05	2022
Annual Cost per Capita (Operating)	\$96	\$102	\$110	\$114	\$112	\$147	2025

FIRE & EMERGENCY 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
7.1 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 on levels of service, including response times, and obtain input on the public expectations	2022-2024
		Conduct one formal customer satisfaction survey annually to measure and inform on the effectiveness of our services and processes (<i>BMFT Action 1.1.1</i>)	2022-2024
8.1 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	Support implementation of new technology to enhance business operations (<i>BMFT Action 1.2.1</i>)	2022
		Increase online forms for public access for fire permits, event requests, fireworks, and other requests for services	2022-2024
9.1 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	Demonstrate commitment to provide safe working conditions in a profession that is inherently dangerous	2022-2023
		Provide succession planning opportunities through secondments, conferences, seminars, and educational assistance (<i>BMFT Action 1.3.2</i>)	2022-2024
		Deliver recruitment information sessions to ensure prospective candidates are inform and promote career in the Fire Department in the community	2022-2023

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
8.1 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	Participate in the development and implementation of a Neighbourhood Partnership Strategy (<i>BMFT Action 2.1.1</i>)	2022
	Deliver public education and prevention programs that are inclusive, accessible and provide enjoyable learning	Continue to improve on the translation of programs into multi languages	2022
		Optimize the deployment of on-duty suppression staff to provide public education and fire prevention programs	2022
9.1 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Continue to promote fire and emergency services heritage and education across the City	Work with internal and private partnerships to provide a Fire Heritage and Education Centre	2022-2024
10.1 Build Markham as the best place to live, invest, work, and experience rich diversity.	The Fire and Emergency Services will continue to be a partner with all Corporate partners		

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
10.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Involved in existing and future road network planning and decisions that may affect fire traveling time and access	Monitor turnout times & response travel times and actively comment on proposals to ensure that response times are not compromised	2022-2024
		Continue to work with the appropriate agencies regarding any impacts to fire and rescue response and operations-related to the future subway	2022-2024
11.1 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Ensure facilities, programs, services, equipment and staff training are appropriate to the new urban form and keep pace with growth	Continue to evaluate resource requirements with Council and senior executives to deliver minimum service levels for emergency response and to provide equitable level of service to the public, including completion of Fire Response Task Force	2022-2023
		Participate in Shared Services Committee with Fire Chief from the cities of Vaughan and Richmond Hill	2022-2023
		Plan for future fire stations and programming to keep pace with growth and deliver on complete and safe communities	2022-2024
12.1 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Support community emergency preparedness and response efforts	Lead the development of a city-wide alert system to provide direct communication to residents during emergencies (<i>BMFT Action 3.3.1</i>)	2022-2024
		Lead the implementation of strategies to address impacts of extreme weather (<i>BMFT Action 3.3.3</i>)	2022-2024
13.1 Protect and enhance our natural environment and built form.	Ensure continuity of operations while following Greenprint recommendations for fire stations, apparatus and equipment	Take environmental considerations and opportunities into account in the planning of additional fire stations, equipment, apparatus, and training	2022-2024

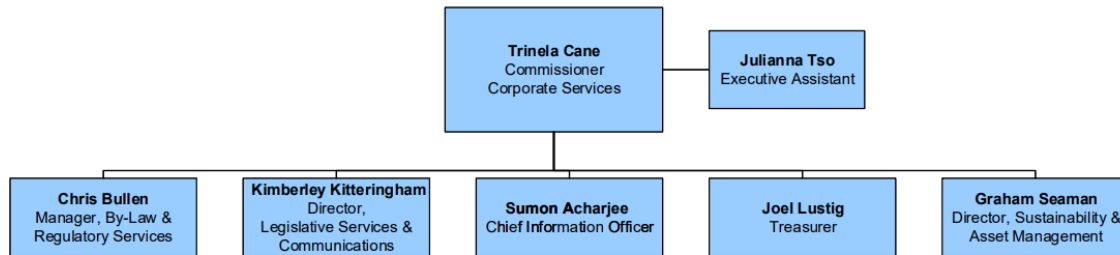
GOAL 4 - Stewardship of Money and Resources

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	Year
10.1 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 the increase in cost per capita of the Fire Service while maintaining the service levels	Complete research to include the cost for fire and emergency services for Large Urban Fire Departments in Ontario	2022
		Continue to utilize strategies such as supernumerary staffing to offset unanticipated absences such as sick leave, WSIB, LTD, retirement, and resignations	2022
11.1 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	Complete review of the replacement and life cycle process for apparatus and equipment	2022
		Continue to solicit recommendations from staff to ensure that the users provide valid input which may affect procurement of various vehicles and equipment	2022
12.1 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	2022-2024

Last revised: November 25, 2021

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 five departments, each with their own areas of expertise and responsibility:

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

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 & Corporate Communications

The Legislative Services & Corporate Communications Department plays an important liaison role between Council, staff and the public, and provides a variety of services, including by-law enforcement, corporate customer service (Contact Centre), and municipal election administration. Our team of communication professionals manage the City's public and internal staff communication programs through Markham's website and intranet, printed and digital publications, social media, advertising and media relations.

The Department is comprised of four divisions:

- Business Licensing & Standards
- Corporate Communications & Community Engagement
- Public Services & Contact Centre
- Secretariat Services



By-Law Enforcement & Regulatory Services

The By-Law Enforcement & Regulatory Services Department 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 Department also manages the City's Administrative Monetary Penalty System (AMPS), which oversees disputes related to parking tickets.

The department 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 department 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 two main divisions:

- Bylaw and Property Standards
- Parking Operations



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. The department manages the City Asset Management Plan to ensure optimal lifecycle planning, as well as large capital projects for City facilities.

The department is comprised of two divisions:

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





CORPORATE SERVICES CONSOLIDATED 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2021 Bud. vs. 2020 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
LICENCES & PERMITS	\$1,360	\$1,575	\$1,965	\$1,965	\$0	0.0%	\$390	24.8%
INCOME FROM INVESTMENTS	20	18	28	28	0	0.0%	9	51.1%
FINES	2,333	1,917	3,396	3,396	0	0.0%	1,479	77.2%
USER FEES & SERVICE CHARGES	1,279	1,723	1,909	1,834	(75)	-3.9%	111	6.4%
RENTALS	448	1,282	1,063	1,063	0	0.0%	(219)	-17.1%
SALES	33	110	54	54	0	0.0%	(56)	-51.3%
RECOVERIES & CONTRIBUTIONS	232	152	642	642	0	0.0%	490	322.0%
OTHER REVENUE	63	47	33	38	5	15.9%	(9)	-19.5%
SOLAR REVENUE	313	308	281	289	8	2.8%	(20)	-6.4%
ELECTRIC VEHICLE CHARGING STATION	2	2	0	0	0	0.0%	(2)	-100.0%
Total Revenues	\$6,085	\$7,136	\$9,370	\$9,309	(\$61)	-0.7%	\$2,173	30.4%
Expenses								
SALARIES AND BENEFITS	\$20,470	\$21,902	\$23,210	\$24,127	\$917	3.9%	\$2,226	10.2%
PRINTING & OFFICE SUPPLIES	122	121	126	138	13	10.0%	17	14.3%
PURCHASES FOR RESALE	48	72	72	72	0	0.0%	0	0.0%
OPERATING MATERIALS & SUPPLIES	(20)	249	219	220	1	0.6%	(29)	-11.6%
UTILITIES	594	570	676	679	3	0.4%	110	19.2%
COMMUNICATIONS	913	937	1,002	1,011	9	0.9%	74	7.9%
TRAVEL EXPENSES	13	15	68	66	(2)	-2.2%	52	347.8%
TRAINING	28	66	153	153	0	0.0%	87	131.5%
CONTRACTS SERVICES AGREEMENTS	3,024	2,761	3,054	3,034	(20)	-0.7%	273	9.9%
MAINT. & REPAIR - TIME & MATERIAL	1,905	1,566	1,604	1,696	92	5.7%	129	8.3%
RENTAL/LEASE	75	75	106	91	(14)	-13.7%	16	21.4%
PROFESSIONAL SERVICES	328	366	445	362	(83)	-18.6%	(5)	-1.3%
LICENCES, PERMITS, FEES	99	92	138	144	6	4.3%	52	56.0%
CREDIT CARD SERVICE CHARGES	33	44	39	39	0	0.0%	(6)	-13.0%
PROMOTION & ADVERTISING	188	187	207	175	(33)	-15.7%	(13)	-6.7%
KEY COMMUNICATION PROGRAMS	94	0	445	137	(308)	-69.1%	137	37968.4%
TRANSFERS TO RESERVES	278	412	193	157	(36)	-18.5%	(254)	-61.8%
OTHER EXPENDITURES	0	0	0	4	4	0.0%	4	0.0%
Total Expenses	\$28,191	\$29,437	\$31,758	\$32,306	\$549	1.7%	\$2,869	9.7%
Net Expenditures/(Revenues)	\$22,106	\$22,301	\$22,387	\$22,998	\$610	2.7%	\$697	3.1%
Full Time Complement	164	167	191	198				



FINANCIAL SERVICES 2022 OPERATING BUDGET

<u>Description (in \$000's)</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2022 Bud. vs. 2021 Bud.</u>		<u>2022 Bud. vs. 2021 Act.</u>		
					<u>\$ Incr./Decr.</u>	<u>% Change</u>	<u>\$ Incr./Decr.</u>	<u>% Change</u>	
Revenues									
USER FEES & SERVICE CHARGES	\$932	\$1,480	\$1,276	\$1,276	\$0	0.0%	(\$204)	-13.8%	
OTHER REVENUE	0	0	0	0	0	0.0%	0	0.0%	
Total Revenues	\$932	\$1,480	\$1,276	\$1,276	\$0	0.0%	(\$204)	-13.8%	
Expenses									
SALARIES AND BENEFITS	\$5,025	\$5,144	\$5,396	\$5,553	\$157	2.9%	\$409	7.9%	
PRINTING & OFFICE SUPPLIES	58	58	66	79	13	19.0%	21	36.3%	
OPERATING MATERIALS & SUPPLIES	(135)	(42)	(119)	(119)	0	0.0%	(77)	182.8%	
COMMUNICATIONS	4	4	5	5	0	0.0%	1	23.0%	
TRAVEL EXPENSES	0	0	3	3	0	0.0%	3	1494.4%	
TRAINING	1	4	17	17	0	0.0%	12	283.9%	
CONTRACTS SERVICES AGREEMENT	56	(4)	231	229	(3)	-1.1%	233	-5558.5%	
MAINT. & REPAIR - TIME & MATERIAL	0	1	3	3	0	0.0%	2	211.4%	
RENTAL/LEASE	2	1	6	6	0	0.0%	5	369.0%	
PROFESSIONAL SERVICES	75	73	119	119	0	0.0%	45	61.4%	
LICENCES, PERMITS, FEES	71	61	88	88	0	0.0%	27	44.2%	
CREDIT CARD SERVICE CHARGES	11	20	13	13	0	0.0%	(7)	-35.1%	
Total Expenses	\$5,168	\$5,321	\$5,828	\$5,995	\$167	2.9%	\$674	12.7%	
Net Expenditures/(Revenues)	\$4,235	\$3,841	\$4,552	\$4,718	\$167	3.7%	\$878	22.9%	
Full Time Complement	45	45	49	50					

Major changes in 2022 Budget from the 2021 Budget:
No significant changes.

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>To improve customer service and business process efficiencies through technology</p>	<p>Continue to promote ePropertyTax as the preferred method of property tax bill management & delivery, with the goal of increasing enrollment for both property TaxView and the eBilling services, in conformance with the Digital Payment Strategy. It will also stabilize postage and printing costs.</p> <ul style="list-style-type: none"> 2022 TaxView goal: from 27.5% to 32.0% 2022 TaxView absorption to eBilling goal: from 78.0% to 80.0% 2022 eBilling goal: from 22.8% to 25.3% <p>Ongoing</p> <p>Table staff report to Council seeking approval of the next phase of the Digital Payment Initiative, which recommends:</p> <ol style="list-style-type: none"> No in-person payment transactions Discontinuing the acceptance of cash & personal cheques for transactional services in the City of Markham <p>Q2 2022</p> <p>AP Automation user group survey</p> <ul style="list-style-type: none"> Survey to re-socialize AP Automation Survey to re-capture user group perspectives on invoice and staff expense opportunities post efficiencies created during pandemic <p>Q1 2022</p> <p>Support the Customer Experience Strategy Ongoing (Managers) (BMFT 1.1.1)</p>
<p>1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.</p>	<p>Leverage solutions to improve efficiencies technology to improve</p>	<p>In partnership with ITS, procure and begin implementation of an AP automation solution for invoice and staff expense management</p> <p>Subject to approval:</p> <ul style="list-style-type: none"> RFP Confirmed Q1 2022 Out to Market Q2 2022 Staff Expense Q3 2022-end Q1 2023 Invoice Management Q2 2023-Q4 2023

		<p>Confirm additional improvements to enhance the performance and functionality of the existing capital and operating databases with ITS</p> <p>Scope of work to be confirmed Q1 2022 Stabilize operating database and improve reporting capability from month-end to real-time capital database (i.e. Enhance contingency capture and print features)</p> <p>Q4 2022 Partner with Environmental Services to identify a new water meter billing vendor</p> <p>Report to General Committee Q1 2022 to obtain approval for an extension of current water billing contract until December 31, 2024, with annual increases of 3% commencing January 1, 2022</p> <p>Partner with Vaughan, Guelph and Hamilton to draft/execute transition agreement and a review of billing service options to leverage available synergies, reduce costs and benefit from the municipalities' collective experience (approve by May 1, 2022)</p> <p>Report back to Council for approval once a review of available options is completed</p> <p>Q4 2022 Investigate options to automated the vendor performance evaluation scoring process within the existing e-Procurement system</p> <p>Q1 2022 Support the implementation of the new facility booking system for a city-wide point-of-sale cashiering system, ensuring Finance's reporting needs are met</p> <p>Ongoing Q2 2022 Support implementation of the new Enterprise Asset Management software by ITS</p> <p>Ongoing Support the implementation of the Digital Markham technology roadmap and the Markham Centre Smart City initiative</p> <p>Ongoing (BMFT 4.2.5)</p>
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1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.

To improve Staff Satisfaction

Based on the feedback received through the 2021 Staff Satisfaction Survey, Finance staff will identify the areas of improvement

- December 8, 2021 - Department Survey Results Presentation
- December 9 - 23, 2021 - Division Survey Results Presentations and Discussions
- January 10 - 28, 2022 - Follow-Up Survey to all Dept. Staff to propose areas of improvement
- February 7 - March 31, 2022 - Confirm two areas of improvement, develop projects to address, and arrange staff into teams to work on improvement opportunities

Ongoing

Support the recommendations of the City's People Plan

Ongoing

Departmental Performance Measures in Support of Goal

		2018	2019	2020	2021	2022	2022 Target	Long-term Target	LT Target Year
1	% of Finance HTML Applications Submitted online (uptake)	40.5%	44.5%	46.6%	46.6%		50.0%	75.0%	Ongoing
2	% of Property Accounts enrolled in eBilling	11.3%	14.9%	18.9%	22.8%		25.3%	32.5%	2025
3	% of Property Tax Payments made at Cash Counter	5.6%	5.6%	2.3%	0.0%		0%	0%	Ongoing
4	% Vendor Performance Evaluations completed within 60 days post project completion (2021 target was 30 days)	n/a	n/a	n/a	16%		50%	90%	2023
5	% of Procurement bids meeting the established Project Process Workflow timelines	78.0%	50.0%	71.0%	68.0%		85.0%	85.0%	Ongoing
6	Average # AP transaction processed per AP FTE	10,773	12,875	11,770	10,780		11,500	14,500	2023
7	% of invoices attaining the early payment discount	93.0%	89.0%	97.0%	91.0%		100.0%	100.0%	2023
8	Overall customer satisfaction with Finance (annual divisional surveys)	73.8%	n/a	97.2%	64.0%		80.0%	80.0%	Ongoing
9	Staff Satisfaction survey response rate	84.9%	n/a	n/a	95.7%		n/a	100.0%	Ongoing
10	Departmental Satisfaction	76.7%	n/a	n/a	77.5%		80.0%	80.0%	Ongoing
11	Organizational Engagement from Staff satisfaction survey	79.6%	n/a	n/a	78.1%		80.0%	80.0%	Ongoing
12	Job Engagement from Staff satisfaction survey	81.7%	n/a	n/a	83.2%		75.0%	75.0%	Ongoing
13	Staff Absenteeism (days)	4.0	5.3	2.3	To be updated		≤8.4	≤8.4	Ongoing
14	Staff Turnover	6.0%	6.1%	12.2%	To be updated		≤7.5%	≤7.5%	Ongoing
15	Number of learning hours per regular full time employee	5.5	1.2	5.3	To be updated		20.0	20.0	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 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 City's Community Engagement Plan	Work with Planning Department to develop financial incentive programs for affordable housing and purpose-built rentals Q3 2022
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	
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Create an environment to attract new development	Complete the Development Charges Background Study and associated By-Laws incorporating Bill 197 requirements Q2 2022
		Assist the Planning Department with the development of new Parkland Dedication By-Laws, incorporating the new Bill 197 requirements for parks cash-in-lieu rates and develop a comprehensive Parkland Needs Strategy Q3 2022
		Complete the Community Benefit Charge and associated strategy as per Bill 108 & Bill 197 Q2 2022
		Provide support and financial advice on the development of the York University Markham campus Ongoing
		Participate in the development of a strategy for Destination Markham Ongoing Support the investigation of a development corporation to manage development and infrastructure in targeted growth areas. Ongoing (BMFT 2.3.3)



Departmental Performance Measures in Support of Goal

		2018	2019	2020	2021	2022	2022 Target	Long-term Target	LT Target Year
16	% point differential between tax rate increase & CPI (December, Toronto All Items) - A negative figure reflects a tax rate increase that is less than CPI.	1.00	-0.63	0.05	-0.30	-2.39	=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.		
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>Finance will partner with Planning to investigate incentives (taxes, parks cash-in-lieu) for large office buildings</p> <p>Q4 2022</p> <p>Partner with Building Services to automate the development growth forecasting process for assessment revenue projections for 2023 - 2026</p> <ul style="list-style-type: none"> - April 2022 to Finance - August 2022 to ELT <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 2021-2023 (BMFT 3.2.5)</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	<p>Participate as required in the Emergency Management Exercise and Training</p> <p>Ongoing</p> <p>Support Environmental Services through continued implementation of the Flood Control Program (BMFT 3.3.2)</p>
3.4 Protect and enhance natural environment and built form.	To Increase Markham's Leadership role in the area of green procurement while promoting environmental leadership	<p>Support the Greenprint Strategy</p> <p>Ongoing</p> <p>Transition Financial Services processes from paper based to paperless</p> <p>Ongoing</p> <p>Support the development of an urban parks strategy (BMFT 3.4.6)</p>



Departmental Performance Measures in Support of Goal

		2018	2019	2020	2021	2022	2022 Target	Long-term Target	LT Target Year
17	Number of lost days due to injury	0	0	3	To be updated		0	0	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>Ensuring the financial integrity of the City</p>	<p>Implement the new Point of Sale (POS) software that will complete the replacement of the cashiering system, which will result in PCI compliance</p> <ul style="list-style-type: none"> - User Acceptance Testing – Apr 2022 - Go-Live - June 2022
		<p>Q4 2022</p>
		<p>In partnership with Development Services update the Development Fee Model</p> <ol style="list-style-type: none"> 1. To align with development related costs and revenues 2. To assess optimal cost recovery process
		<p>Q4 2022</p>
		<p>Continue to pursue E3 opportunities Ongoing</p>
		<p>Develop a 2023-26 operating budget/forecast for the start of the new Council term</p>
<p>4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on</p>	<p>Ensure adequate funding for City Assets</p>	<p>Support Environmental Services, Operations and ITS to implement the new Enterprise Asset Management software</p>
		<p>Q2 2022</p> <p>Develop an implementation plan for the new PSAB standards for Financial Instruments and Asset</p>

<p>taxpayer investment.</p>		<p>Retirement Obligations. These are financial reporting requirements to be effective for 2023 year-end reporting</p> <p>Q4 2022</p> <p>Property Lease and Management Process Review</p> <p>Obtain Director’s Forum buy-in of property lease management process and accountability (Q2)</p> <p>Implement financial tracking of leases and licenses in Q4, utilizing the Perfect Mind facility booking system (Aug 2022)</p> <p>Q4 2022</p> <p>Establish process for evaluating public and private sector partnerships and business opportunities (BMFT 4.2.1)</p> <p>In partnership with the Corporate Asset Management Steering Team, ensure compliance with the Ontario regulation 588/17 (Asset Management Planning for Municipal Infrastructure) requirements for non-core assets</p> <p>Q3 2022</p>
<p>4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.</p>	<p>Ensure the accountability of the Financial Services processes and policies</p>	<p>Continue to review and update Financial Services policies as required (Ongoing)</p> <p>Review, identify and update policies to be renewed based on the 5-year review requirement</p> <p>Q1 2022</p> <ul style="list-style-type: none"> • Accounts Receivable Collection Policy • Alternate Infrastructure Policy • New Vendor Setup Policy <p>Complete renewal of all applicable policies</p> <p>Q2 2022</p> <p>Modernize the Procurement By-Law including By-Law exemptions, and new legislation</p> <p>Q2 2022</p> <p>Streamlining of the monthly staff award report provided to General Committee</p> <p>Q1 2022</p> <p>Support or indirectly support all audits identified by the Auditor General based on the 2021/22 audit plan.</p>

Departmental Performance Measures in Support of Goal		2018	2019	2020	2021	2022	2022 Target	Long-term Target	LT Target Year
18	Approved vs. prior year forecast of Life Cycle budget	81.7%	88.9%	79.3%	80.0%		90.0%	90.0%	Ongoing
19	Average annual budget variance (%) of all closed capital projects to initial approved budget	17.0%	15.0%	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.	25 yrs.	Ongoing
21	Average cost per AP transaction processed	\$5.78	\$5.69	\$6.25	\$7.00		\$5.50	\$4.50	2022
22	% of invoices paid through P Card	51.7%	62.0%	58.0%	45.0%		60.0%	70.0%	2025
23	Annual P Card Charge Dollar Volume	\$10.1M	\$10.2M	\$8.7M	\$6.6M		\$12.M	\$15.0M	2025
24	Average # of bids per procurement call	5.5	6.4	6.6	6.2		6.0	6.0	Ongoing
25	Total Taxes Receivable less Allowance for Uncollectible as a % of Total Taxes Levied	3.6%	3.6%	4.9%	4.5%		>-5.0%	>-5.0%	Ongoing
26	Operating cost per property tax account	\$10.48	\$10.44	\$10.32	\$10.55		\$10.50	\$10.50	Ongoing
27	Net Financial Assets or Net Debt as a % of Own Purpose Taxation Plus User Fees	146.6%	142.4%	127.6%	-		>-50.0%	>-50.0%	Ongoing
28	Total Reserves and Discretionary Reserve Funds as a % of Operating Expenses	36.8%	30.2%	31.7%	-		>20.0%	>20.0%	Ongoing
29	Total Cash and Cash Equivalents as a % of Current Liabilities	114.2%	91.6%	125.8%	-		>5.0%	>5.0%	Ongoing
30	Debt Servicing Cost as a % of Total Operating Revenue	0.2%	0.2%	0.3%	-		<5.0%	<5.0%	Ongoing
31	Asset Consumption Ratio	20.2%	20.7%	21.4%	-		<50.0%	<50.0%	Ongoing
32	Operating Surplus Ratio	45.4%	27.5%	3.4%	-		>=0%	>=0%	Ongoing
33	Properties with overdue tax levies as % of total properties	5.8%	5.9%	6.6%	6.9%		<10.0%	<10.0%	Ongoing
34	Net Cost per household to operate municipality	\$1,255 Met	\$1,288 Met	\$1,307	\$1,293		Within the Lowest 25% of GTA		Ongoing
35	% of Letters of Credit processed within 5 days	95.4%	95.6%	93.8%	93.6%		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
10.1 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 the POS Cash Management system	2023
		• Complete customer service survey for Letters of Credit.	2024
		• Complete customer service survey for AP automation of staff expense management	2024
11.1 Leverage leading technologies to enable city building and evolution / transformation of our services.	Leverage technology solutions to improve efficiencies	• Partner with Environmental Services, and Alectra to complete transition of Water Meter Billing and Reading to a new vendor	2024
		• Finance Planning - Review of Financial System (ERP) needs assessment	2023
		In partnership with ITS, procure and begin implementation of an AP automation solution for invoice and staff expense management Subject to approval: <ul style="list-style-type: none"> • RFP Confirmed Q1 2022 • Out to Market Q2 2022 • Staff Expense Q3 2022-end Q1 2023 • Invoice Management Q2 2023-Q4 2023 	2023
		• In partnership with ITS, implement a replacement for the capital and operating budget databases	2024
		• Automate Vendor performance evaluation reporting process within the existing e-Procurement system	2023
12.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	To improve Staff Satisfaction	• Based on the feedback received through the 2023 Staff Satisfaction Survey, Finance Staff will identify the areas of improvement.	2024
		• Support the recommendation of the People Plan	2023-25

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
11.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support the City's Community Engagement Plan		
12.1 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support the delivery of the City's arts, culture, recreation services		
13.1 Build Markham as the best place to live, invest, work, and experience rich diversity.	Create an environment to attract new development	<ul style="list-style-type: none"> Assist the Planning Department with the development of new Parkland Dedication By-Laws incorporating the new Bill 197 requirements for parks cash-in-lieu rates and develop a comprehensive Parkland Needs Strategy 	2023
		<ul style="list-style-type: none"> Provide support and financial advice on the development of the York University Markham campus 	2023
		<ul style="list-style-type: none"> Participate in the development of a strategy for Destination Markham 	2022-23

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
14.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
15.1 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	<ul style="list-style-type: none"> • Provide support and strategic advice on the Future Growth Area (e.g. North District) 	2023-25
16.1 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Support the Business Continuity and Emergency Management Programs	<ul style="list-style-type: none"> • Participate as required in the Emergency Management Exercise and Training 	2023-25
17.1 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
13.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensuring the financial integrity of the City	• Continue to pursue E3 opportunities Ongoing	2022-25
		• Development Fee Model Work with Dev Services to update the development fee model	2022-23
		• Community of Practice (Expertise standardization, development and placement)	2022-23
		• Implement process to eliminate acceptance of cheques at Cash Management	2023
		• Investigation into the potential of expanding the collection of MAT program to include shared economy (e.g. Airbnb) - Deferred until 2023 pending shift in By-Law	2023
		• Present the consolidated Financial Strategy to define the City's Financial Vision including key principles that will direct the development of future budgets and ensure the City long-term financial viability	2023
14.1 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Ensure adequate funding for City Assets	• In partnership with the Corporate Asset Management Steering Team, ensure compliance with the Ontario regulation 588/17 (Asset Management Planning for Municipal Infrastructure) requirements for all assets by July 1, 2023	2023-25
		Lease and Management Process Review	2022-23
15.1 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Ensure the accountability of the Financial Services processes and polices	• Continue to review and update Financial Services policies as required	2022-25
		• Support or indirectly support all audits identified by the Auditor General to take place in 2023-25.	2023-25

Last revised: January 13, 2022



INFORMATION TECHNOLOGY SERVICES 2022 OPERATING BUDGET

<u>Description (in \$000's)</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2022 Bud. vs. 2021 Bud.</u>		<u>2022 Bud. vs. 2021 Act.</u>		
					<u>\$ Incr./(Decr.)</u>	<u>% Change</u>	<u>\$ Incr./(Decr.)</u>	<u>% Change</u>	
Revenues									
SALES	\$28	\$99	\$25	\$25	\$0	0.0%	(\$74)	-74.7%	
Total Revenues	\$28	\$99	\$25	\$25	\$0	0.0%	(\$74)	-74.7%	
Expenses									
SALARIES AND BENEFITS	\$4,940	\$5,157	\$5,885	\$5,995	\$110	1.9%	\$838	16.3%	
PRINTING & OFFICE SUPPLIES	6	2	8	8	0	0.0%	6	303.1%	
OPERATING MATERIALS & SUPPLIES	2	11	18	18	0	0.0%	7	59.8%	
COMMUNICATIONS	567	545	560	585	25	4.4%	40	7.4%	
TRAVEL EXPENSES	2	2	9	9	0	0.0%	7	392.1%	
TRAINING	13	5	67	67	0	0.0%	62	1134.9%	
CONTRACTS SERVICES AGREEMENT	1,410	1,576	1,529	1,629	101	6.6%	53	3.4%	
MAINT. & REPAIR - TIME & MATERIAL	1,071	1,025	1,092	1,145	53	4.8%	119	11.6%	
RENTAL/LEASE	0	0	2	2	0	0.0%	2	17907.7%	
PROFESSIONAL SERVICES	74	88	111	111	0	0.0%	23	25.9%	
LICENCES, PERMITS, FEES	1	3	6	6	0	0.0%	3	125.8%	
Total Expenses	\$8,087	\$8,414	\$9,287	\$9,575	\$288	3.1%	\$1,161	13.8%	
Net Expenditures/(Revenues)	\$8,059	\$8,315	\$9,262	\$9,550	\$288	3.1%	\$1,235	14.8%	
Full Time Complement	34	35	42	44					

Major changes in 2022 Budget from the 2021 Budget:

Contracts & Service Agreements: Increase in software licenses contracts.

Maint. & 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>10.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.</p>	<p>To 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>	<ul style="list-style-type: none"> • Complete a formal customer satisfaction survey, identify action areas. • Continue to implement items from Portal/Mobile App roadmap – to create additional services and forms and to expand and enhance the Portal and Mobile App experience. • Continue the project to replace the CRM/ACR System - To track, route and manage citizen inquiries and requests to deliver improved service to customers. Targeted Timeline: Q2 2022 • Continue the process for replacing the CLASS System (PerfectMind implementation) – To manage recreation programs and facilities registration, including on-line payment and POS. Targeted Timeline: Q3 2022 • Support the Customer Experience Strategy. • Support the strategic action to leverage technology for direct two-way communication

<p>11.1 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>	<ul style="list-style-type: none"> • Undertake additional system application/hardware upgrade, replacement or implementation as identified. <ul style="list-style-type: none"> • Parking Ticketing System replacement and expansion (eTicketing). Targeted Timeline for initial replacement: Q1 2022 • Utility Billing Automation System Targeted Timeline: 2023 • Library Digital Media Lab expansion (ongoing) • Road Occupancy Permit Mapping for Operations (pending approval of additional capital budget required – awaiting feedback from BU) • AP Automation (being reviewed) – Targeted Timeline for procurement process: Q2 2022
<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>	<ul style="list-style-type: none"> • Continue upgrade of AMANDA application – To manage property/licensing/compliance. Targeted Timeline: Late Q1/Early Q2 2022 • Continue Enterprise Asset Management system implementation – For Life Cycle, Work Order, Facility and Capital Asset Management, including all underground and aboveground infrastructures. (Complete Phase 1 (Waterworks), Begin Phase 2). Targeted Timeline for Phase 1 Implementation – Q2 2022 • Electronic Plan Review System (ePlan) enhancements, including ePlan portal enhancements (ongoing) • Implement Master Data Management System (MDM) – Master data warehouse to synchronize data from systems such as AMANDA, CRM, Enterprise Asset Management • Continue to investigate office productivity solutions, identify opportunities (i.e. M365 products, document management and collaboration tools) • Complete Telephony System replacement – to effectively manage City desktop phones, voice mail, phone queues for enhanced

		<p>service. Specifically in 2022 focus on Call Centre solution for Contact Centre, Library, Theatre, ITS – and integration options with CRM/Class Replacement.</p> <ul style="list-style-type: none"> • Provide the necessary technology preparation and support for the 2022 municipal election. • Continue Digital Strategy Implementation – Implement recommendations of the digital strategy for the City within the yearly scope as defined in the Digital Strategy technology roadmap, including Mobile strategy. • Continue to implement the GIS strategic plan with focus on process automation and data analytics.
<p>12.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.</p>	<p>To foster an engaging and supportive work environment that enables staff excellence through enhanced collaboration and high performance</p>	<ul style="list-style-type: none"> • Continue to support the recommendations of the corporate People Plan and Diversity Action Plan (DAP).

Departmental Performance Measures in support of Goal	2018	2019	2020	2021	2022 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 (**quarterly as of 2020)	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			<8.4	<8.4	Ongoing
Number of learning hours per regular full time employee	3.7	2.7			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
Healthy Work Environment Index from Staff Satisfaction survey	73.9%	n/a	n/a	83.3%	≥ 75%	≥ 75%	Ongoing
Staff Turnover	5.9%	2.8%			≤ 7.5%	≤ 7.5%	Ongoing
Technology Changes implemented successfully (%)	99%	99%	99%	99%	90%	90%	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 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>11.2 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.</p>	<p>Enable and support Business Units with information and communication technology solutions that facilitate community engagement and services to diverse population</p>	<ul style="list-style-type: none"> • WAN replacement. Increase WAN coverage from 33 current facilities to 44 – improve bandwidth and throughput capabilities for future technology solutions. Targeted Timeline: Q3 2022 • Continue to support the Corporate Content Management Strategy and Framework – to provide common governance for content on City communication platforms
<p>12.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.</p>	<p>Ensure City technology is compliant with accessibility standards</p>	<ul style="list-style-type: none"> • Support the update of the Diversity & Inclusion action plan to ensure the City’s website remains AODA compliant – focusing on 2022 on pdf AODA remediation and ongoing governance
<p>13.2 Build Markham as the best place to live, invest, work, and experience rich diversity.</p>	<p>Partner with internal and external parties to promote the economic development objectives through technology</p>	<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

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
3.13 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		•
3.14 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.		
3.15 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	• Continue to enhance and refine the IT disaster recovery plan to support business continuity in case of a disaster
		• Continue to provide COVID-19 contact tracing applications at our facilities for not only staff, but visitors and contractors. Enhance and amend as public health regulations require.
3.16 Protect and enhance natural environment and built form.		• Continue to pilot and expand on IoT initiatives that support a sustainable environment (i.e. Textile bin sensors – reducing emissions)

Departmental Performance Measures in support of Goal	2018	2019	2020	2021	2022 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
4.10 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	<ul style="list-style-type: none"> • Review a proposed Accounts Payable Automation solution to deliver required functionality • Continue to pursue E3 opportunities
4.11 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	<ul style="list-style-type: none"> • Complete/continue the replacement of additional Hardware Lifecycle items as identified <ul style="list-style-type: none"> -Printer replacement – re-worked strategy to accommodate a future hybrid staff environment -Network Switch replacement – leverage WAN replacement -Backup Data Storage System replacement -Wireless access point replacement -3M equipment replacement -Primary and Secondary Data centre hardware (Server Rack, Core Switch, Server and Production Data Storage System) replacement -Library Public Computer replacement -WAN Provider replacement and additional facility coverage (33 to 44) • Infrastructure System upgrades including: <ul style="list-style-type: none"> - Upgrade/replace Portal infrastructure hardware (2023) - Upgrade to a cloud based technology infrastructure via the implementation of a hyper converged infrastructure (HCI) solution
4.12 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	<ul style="list-style-type: none"> • Continue the Open Data program – To make Selected City owned datasets available to the public; monitor usage; establish/enhance related processes and governance • Continue to implement required changes to enhance the Cyber Security posture of the Information Technology infrastructure for the City of Markham.

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
13.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.	To enable the Business Units across the corporation to provide high quality services to their clients through robust and reliable information and communication technology solutions	<ul style="list-style-type: none"> Complete a formal customer satisfaction survey, identify action areas. 	2024
		<ul style="list-style-type: none"> Continue to implement items from Portal/Mobile App roadmap – to expand services and enhance the Portal and Mobile App experience. Replace existing legacy portal platform with new Drupal based platform 	2023-2025
		<ul style="list-style-type: none"> Support the Customer Experience Strategy. 	2023-2025
14.1 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	<ul style="list-style-type: none"> Undertake additional system application/hardware upgrade, replacement or implementation as identified. <ul style="list-style-type: none"> Expansion of E-Ticketing platform into larger AMP's program (2023) Utility Billing Automation System (2023) 	2023-2025
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	<ul style="list-style-type: none"> Continue implementation of Master Data Management System (MDM) – Master data warehouse to synchronize data from systems such as AMANDA, CRM, Enterprise Asset Management 	2023-2025
		<ul style="list-style-type: none"> Continue Digital Strategy Implementation – Implement recommendations of the digital strategy for the City within the yearly scope as defined in the Digital Strategy technology roadmap. 	2023-2025

		<ul style="list-style-type: none"> • Continue Enterprise Asset Management system implementation – For Life Cycle, Work Order, Facility and Capital Asset Management, including all underground and aboveground infrastructures. 	Phased approach: Phase 1: 2022, Phases 2 and 3: 2023-2024
		<ul style="list-style-type: none"> • Continue to investigate office productivity solutions, identify opportunities (i.e. M365 products, document management and collaboration tools) 	2023
		<ul style="list-style-type: none"> • Continue Electronic Plan Review System (ePlan) enhancements 	2023 (ongoing)
		<ul style="list-style-type: none"> • Continue to implement the GIS strategic plan with focus on process automation and data analytics 	2023-2025
15.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	To foster an engaging and supportive work environment that enables staff excellence through enhanced collaboration and high performance	<ul style="list-style-type: none"> • Based on the feedback received through the 2023 Staff Satisfaction Survey, ITS staff will implement the areas for improvement 	2023
		<ul style="list-style-type: none"> • Continue to support the recommendations of the corporate People Plan and Diversity Action Plan (DAP). 	2023-2025

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
14.1 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"> Continue to support the Corporate Content Management Strategy and Framework – to provide common governance for content on City communication platforms 	2023-2025
15.1 Support arts, culture, recreation and sport to enrich the fabric of our communities.			
16.1 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 	2023-2025

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
18.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
19.1 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.			
20.1 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	<ul style="list-style-type: none"> Continue to enhance and refine the IT disaster recovery plan to support business continuity in case of a disaster 	2023-2025
21.1 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
16.1 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	<ul style="list-style-type: none"> Investigate and implement replacement of financial management system 	2023-2025
		<ul style="list-style-type: none"> Continue to pursue E3 opportunities 	2023-2025
17.1 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	<ul style="list-style-type: none"> Complete the replacement of additional Hardware Lifecycle items as identified <ul style="list-style-type: none"> -Upgrade/replace Portal infrastructure hardware (2023) - 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 – after infrastructure is setup) 	2023-2025
18.1 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	<ul style="list-style-type: none"> Continue the Open Data program – To make Selected City owned datasets available to the public; monitor usage; establish/enhance related processes and governance 	2023-2025
		<ul style="list-style-type: none"> Continue to implement required changes to enhance the Cyber Security posture of the Information Technology infrastructure for the City of Markham. 	2023 – 2025

Last revised: January 13, 2022



LEGISLATIVE SERVICES AND COMMUNICATIONS 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./Decr.)	% Change	\$ Incr./Decr.)	% Change
Revenues								
LICENCES & PERMITS	\$1,225	\$1,435	\$1,786	\$1,786	\$0	0.0%	\$352	24.5%
INCOME FROM INVESTMENTS	20	18	28	28	0	0.0%	9	51.1%
USER FEES & SERVICE CHARGES	347	243	630	555	(75)	-11.9%	312	128.5%
RENTALS	28	0	96	96	0	0.0%	96	0.0%
SALES	5	12	29	29	0	0.0%	17	145.8%
RECOVERIES & CONTRIBUTIONS	170	44	394	394	0	0.0%	349	792.9%
OTHER REVENUE	9	3	4	4	0	0.0%	1	58.9%
Total Revenues	\$1,803	\$1,754	\$2,966	\$2,891	(\$75)	-2.5%	\$1,137	64.8%
Expenses								
SALARIES AND BENEFITS	\$4,833	\$5,318	\$5,769	\$5,973	\$204	3.5%	\$655	12.3%
PRINTING & OFFICE SUPPLIES	35	41	2	2	0	0.0%	(39)	-94.5%
PURCHASES FOR RESALE	48	72	72	72	0	0.0%	0	0.0%
OPERATING MATERIALS & SUPPLIES	11	54	49	50	1	2.8%	(3)	-5.9%
COMMUNICATIONS	307	352	397	377	(20)	-5.0%	25	7.2%
TRAVEL EXPENSES	5	7	26	25	(2)	-5.7%	18	275.0%
TRAINING	5	5	24	24	0	0.0%	19	362.9%
CONTRACTS SERVICES AGREEMENT	511	306	182	79	(103)	-56.7%	(227)	-74.2%
MAINT. & REPAIR - TIME & MATERIAL	29	23	34	34	0	0.0%	11	47.4%
RENTAL/LEASE	70	72	94	80	(14)	-15.4%	8	10.5%
PROFESSIONAL SERVICES	168	166	215	124	(91)	-42.3%	(42)	-25.4%
LICENCES, PERMITS, FEES	17	15	25	28	3	10.8%	13	89.4%
CREDIT CARD SERVICE CHARGES	7	8	9	9	0	0.0%	1	11.3%
PROMOTION & ADVERTISING	188	187	207	174	(33)	-15.7%	(13)	-7.0%
KEY COMMUNCIATION PROGRAMS	94	0	445	137	(308)	-69.1%	137	37968.4%
Total Expenses	\$6,328	\$6,626	\$7,550	\$7,188	(\$362)	-4.8%	\$562	8.5%
Net Expenditures/(Revenues)	\$4,524	\$4,872	\$4,585	\$4,297	(\$287)	-6.3%	(\$575)	-11.8%
Full Time Complement	37	35	47	46				

Major changes in 2022 Budget from the 2021 Budget:

Contracts Services Agreement: Reduction in outsource Animal Services Enforcement

Professional Services: Discontinuation of Information Markham contract

Key Communication Programs: Reduction in printing of Markham Magazine, moved to online

User Fees & Service Charges: Reduction in Ad revenue from elimination of Markham Magazine printing

LEGISLATIVE SERVICES & 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.*

Strategic Objective	Departmental Objective	Departmental Action
<p>13.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.</p>	<p>Provide excellent resident & business customer service.</p>	<ul style="list-style-type: none"> • Support the Customer Experience Strategy, Digital Strategy and People Plan & participate in the development & implementation of the standard protocol for creating a consistently welcoming environment at all City locations. • Plan and execute a successful 2022 Municipal Election and further the City's reputation as a leader in digital democracy. As in previous elections, conduct surveys of: 1) candidates to assess their experience with the services provided by the City; and 2) Markham voters – to determine their user experience with the voting process. • Ongoing development and communication of service delivery standards and Service Level Agreements (SLA) between Corporate Communications and external and internal clients based on available capacity Team providing as close to full services, as possible , including third party event advisory services and City event delivery, both virtual and in-person.
		<ul style="list-style-type: none"> • Continue to undertake language pilots throughout 2022. Staff are continuing to research other municipal translation policies (most appear not to have one) to assist with development of Markham draft. • Undertake various customer surveys via Your Voice Markham and continue to train internal staff on this tool. Continue to expand the use of the Watson web Bot survey. • Conduct an internal client survey on Corp Comm services.
<p>14.1 Leverage leading technologies to enable city building and evolution / transformation of our services.</p>	<p>Leverage technology solutions to improve efficiencies.</p>	<ul style="list-style-type: none"> • Continue to partner with ITS on the implementation of the CRM, facility booking systems, scheduling, and ticketing software implementations. • Ongoing support of the Digital Markham project implementation (including Communications support), particularly with the IBM Watson Virtual Assistant, programmed and maintained by Communications.

		<ul style="list-style-type: none"> • Launch of the eLearning module on Records Management 101 in January 2022. This eLearning will be mandatory for all regular full time, temporary full time and some regular part time staff in Contact Centre, Markham Fire Services and Markham Public Libraries. • Continue to review the implementation of eScribe agenda system for Advisory Committees (as appropriate), note - will be slowed due to resource constraints - will work towards a reasonable goal. • Corp Comm is exploring abilities of the new PerfectMind solution to imagine a new way of presenting programming in a user-friendly format that is accessible to all. City of Brampton is a good example of what PerfectMind and Markham can do! • Conduct various technology pilots in connection with the 2022 municipal election (for secure submission of documents, for automated contribution receipt generation, etc.). • Along with ITS and in accordance with the Digital Strategy, conduct a Corporate pilot on sentiment analysis using an expanded Sprout tool.
<p>15.1 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>	<ul style="list-style-type: none"> • Detailed succession plan for future staffing needs & develop knowledge transfer strategies. • Complete 2 Hybrid Works pilot staff surveys – once the pilot is reinstated. • Identify areas of improvement for implementation based on the feedback received through the 2021 Staff Satisfaction Survey. • Rebuild Corporate Communications & Community Engagement team to align with corporate and department priorities however timing unknown due to COVID-19.

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2021	2022 Target	Long-term Target	LT Target Year
Healthy workplace environment index (from staff survey)	N/A	61.4 %	N/A	N/A	60.1%	75.0%	75.0%	Ongoing
Recognition rating (from staff survey)	N/A	63.8 %	N/A	N/A	46.6%	65%	65%	Ongoing
Staff satisfaction rating (from staff survey)	N/A	62.6 %	N/A	N/A	58.6%	80.0%	80.0%	Ongoing
Average overall customer satisfaction for formal survey(s) completed (%)	N/A	N/A	N/A	N/A	N/A	80.0%	80.0%	Ongoing

Percentage of customer call-backs (follow up on cases)	20%	20%	20%	20%	20%	25%	25%	2022
Percentage of calls answered in the Contact Centre within 30 seconds (excluding switchboard)	70%	69%	70%	70%	70%	70%	70%	Ongoing
Percentage of calls resolved on the first call	86%	86%	86%	86%	86%	85%	86%	Ongoing
Number of pet licences issued (includes new licences & renewals)	6,627	6,780	3,795	2517	2414	13,000	13,000	2022
Number of freedom of information requests received	149	143	162	407	278	157	157	Ongoing
Number of freedom of information appeals received	2	0	1	0	1	0	0	Ongoing
Number of marriage licences issued	1478	1427	1309	941	1113	1575	1575	2022
Number of marriage licences returned due to error	N/A	64	119	N/A	TBC	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 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>14.2 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.</p>	<p>Expand the Corporate Community Engagement Toolkit.</p>	<ul style="list-style-type: none"> • Provide support & guidance to senior staff on implementation of the Corporate Community Engagement tools (ex. Bang the Table). • The City will continue to modify its approach to special events based on resource availability and prevailing COVID-19 public health guidelines. • Incorporate recommendations from the Auditor General’s accessibility review into the City’s new PTC framework and mobile licensing regulations. • Provide support on the Neighbourhood Partnership strategy. • Complete a Special Event Strategy following the completion of a ‘Safe Return to Events’ strategy and reimagine how the City delivers events. This remains outstanding. • Continue to provide assistance with the planning for a major civic square with cultural amenities.
<p>15.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.</p>	<p>Support Everyone Welcome Program.</p>	<ul style="list-style-type: none"> • Provide support on the Volunteer Program plans. • Provide support on updating the diversity and inclusion action plan.
<p>16.2 Build Markham as the best place to live, invest, work, and experience rich diversity.</p>	<p>Support Markham York University campus. Create Destination Markham Strategy.</p>	<ul style="list-style-type: none"> • Support the development of the York University campus.
	<p>Create Destination Markham Strategy.</p>	<ul style="list-style-type: none"> • Promote Markham’s brand through research & related promotional strategies in support of a Destination Markham Strategy. Ongoing support.

- Create opportunities to better communicate short messages on EIBs, 407 signs and social media regarding by-law related items. Ongoing support, including new digital communications pilots in top 7 languages. Expanded social media to include Bylaws, Operations and preparing to launch Animal Services.

*up until March 17, 2020 then closed due to COVID-19.

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2021	2022 Target	Long-term Target	LT Target Year
Total number of bookings for the wedding chapel	258	265	213	38*	0	Unknown	Unknown	Ongoing
Total number of bookings for the wedding room	202	214	177	17*	0	Unknown	Unknown	Ongoing
Percentage of new Advisory Committee members that self-identify as being a member of diverse community	51%	50%	61%	40%	40%	Unknown	Unknown	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
3.17 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support the road safety program.	<ul style="list-style-type: none"> Establish Public Outreach and Awareness Programs
3.18 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Improve safety in communities.	<ul style="list-style-type: none"> Provide support on the affordable housing strategy. Continue to implement the new Coyote Strategy in an effort to reduce human/coyote conflicts. Continue to review the City’s Animal Services and Business Licence requirements to ensure they adequately address safety and consumer protection. Continue to review mandatory training for PTC and Taxi drivers operating in Markham.
3.19 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Improve safety in communities.	<ul style="list-style-type: none"> 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. Learnings from COVID-19 will allow the division to expand communications toolkit based on KPIs/metrics. The team continues to expand emergency information/scenarios on portal. Participate in Emergency Management Exercise & Training, as required. Participate in the Business Continuity Plan Implementation - to minimize Legislative Services’ disruptions in case of an emergency situation.

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2021	2022 Target	Long-term Target	LT Target Year
Number of lost days due to injury	0	0	0	0	0	0	0	Ongoing
Number of stationary business inspections	2,922	3,868	0	0*	0*	500**	N/A*	N/A*
Number of mobile business inspections	2,637	2,079	0	0*	0*	500**	N/A*	N/A*

*Due to the COVID pandemic, business inspections were confined to COVID enforcement purposes.

**Dependent on COVID pandemic. The number of inspections will be dependent upon available ByLaw resources.

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
4.13 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.	<ul style="list-style-type: none"> • Implement Administrative Monetary Penalty System (AMPS) Phase 2 – to expand AMPs Corporately beyond Parking in accordance with the recent Consultant’s report (Audit and Accountability fund). • Continue to review processes to increase revenues (non-property tax) & maintain or lower operating costs in a growing Markham. • The Communications Division is currently building a new corporate sponsorship strategy – however events sponsorship will continue to be slow into 2022 due to the COVID19 Pandemic.
4.14 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Develop a Risk Management Strategy.	<ul style="list-style-type: none"> • Assist with developing an Enterprise Risk Management program.
4.15 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Support corporate objective to increase accountability & transparency.	<ul style="list-style-type: none"> • Continue corporate-wide review & update of existing policies & procedures.

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2021	2022 Target	Long-term Target	LT Target Year
Number of Code of Conduct complaints (requested with the Integrity Commissioner)	0	1	3	3	2	0	0	Ongoing
Number of closed meeting investigations	0	0	0	0	0	0	0	Ongoing
Target increase in non-tax revenue through facility advertising	\$35,000	\$159,750	N/A	N/A	\$31,029	\$110,00	\$193,000	Ongoing

LEGISLATIVE SERVICES & COMMUNICATION 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
16.1 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.	<ul style="list-style-type: none"> Continue to provide enhanced communications support for Advisory Committees; as a result of the Advisory Board and Committees (ABC) review, continue to review the terms of reference for remaining ABCs and amend as necessary but will be slowed due to resource constraints. Heritage Markham and Race Relations are already being worked on. 	2023-2025
17.1 Leverage leading technologies to enable city building and evolution / transformation of our services.	Leverage technology solutions to improve efficiencies.	<ul style="list-style-type: none"> Continue support of the development of multi-year technology roadmap by being involved in the Digital Markham project. 	2023-2025
		<ul style="list-style-type: none"> Continue ongoing expansion of Corporate E-Alerts resident & stakeholder database. 	2023-2025
			2023-2025
18.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Improve staff satisfaction.	<ul style="list-style-type: none"> Continue succession planning for future staffing needs. 	2023-2025

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
17.1 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.	2023-2025
		• Provide support on the Destination Markham with raising awareness.	2023-2025
		• Provide assistance with the plan for a major civic square with cultural amenities.	2023-2025
18.1 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure all services are fully accessible.	• Assist with refreshing the Diversity Action Plan – major communications work completed in Fall 2021.	2023-2025
		• Continue to provide support on the Volunteer Program plans.	2023-2025
		• Continue to provide support on updating the diversity and inclusion action plan.	2023-2025
19.1 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support Markham York University campus.	• Support the development of the York University campus.	2023-2025
	Create Destination Markham.	• Confirm & promote Markham’s current brand through research & related promotional strategies in support of a Destination Markham Strategy.	2023-2025

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
22.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support the road safety program.	<ul style="list-style-type: none"> Establish Public Outreach and Awareness Programs 	2023-2025
23.1 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Improve safety in communities.	<ul style="list-style-type: none"> Continue to provide support on the affordable housing strategy. 	2023-2025
24.1 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Improve safety in communities.	<ul style="list-style-type: none"> Continue with Business Continuity Plan implementation - To minimize Legislative Services' disruptions in case of an emergency situation. Continue to provide effective communications tools for residents about community emergencies & significant service issues. Participate in Emergency Management Exercise & Training, as required. 	2023-2025
25.1 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
19.1 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.	<ul style="list-style-type: none"> Continue to implement the Corporate Sponsorship Strategy across departments where sponsorship opportunities are present. 2022 and beyond will continue to be affected by uncertainty due to COVID-19. 	2023-2025
20.1 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.			
21.1 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			



BYLAW AND REGULATORY SERVICES 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
LICENCES & PERMITS	\$136	\$140	\$179	\$179	\$0	0.0%	\$38	27.4%
FINES	2,333	1,917	3,396	3,396	0	0.0%	1,479	77.2%
USER FEES & SERVICE CHARGES	1	0	3	3	0	0.0%	3	0.0%
RECOVERIES & CONTRIBUTIONS	106	61	210	210	0	0.0%	149	242.8%
Total Revenues	\$2,575	\$2,119	\$3,788	\$3,788	\$0	0.0%	\$1,670	78.8%
Expenses								
SALARIES AND BENEFITS	\$3,674	\$3,821	\$3,748	\$3,946	\$198	5.3%	\$125	3.3%
PRINTING & OFFICE SUPPLIES	22	18	43	43	0	0.0%	25	139.8%
OPERATING MATERIALS & SUPPLIES	44	107	174	174	0	0.0%	67	62.3%
COMMUNICATIONS	15	20	24	24	0	0.0%	4	20.9%
TRAVEL EXPENSES	2	3	7	7	0	0.0%	4	149.5%
TRAINING	5	44	21	21	0	0.0%	(23)	-52.1%
CONTRACTS SERVICES AGREEMENT	211	157	203	203	0	0.0%	46	29.5%
MAINT. & REPAIR - TIME & MATERIAL	0	0	1	1	0	0.0%	1	0.0%
RENTAL/LEASE	1	1	2	2	0	0.0%	2	248.7%
LICENCES, PERMITS, FEES	3	6	8	11	3	41.6%	5	89.7%
CREDIT CARD SERVICE CHARGES	16	17	17	17	0	0.0%	0	0.8%
Total Expenses	\$3,992	\$4,191	\$4,246	\$4,448	\$202	4.7%	\$256	6.1%
Net Expenditures/(Revenues)	\$1,417	\$2,073	\$458	\$659	\$202	44.0%	(\$1,413)	-68.2%
Full Time Complement	30	34	34	36				

Major changes in 2022 Budget from the 2021 Budget:
No significant changes.

BYLAW & 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
<p>19.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.</p>	<p>Provide excellent resident & business customer service.</p>	<ul style="list-style-type: none"> • Undertake customer surveys in the following areas: Conduct a number of surveys on key issues, with focus on Property Standards (complaints received) • Initiate proactive community and resident engagement on key issues • Identify short term measures to strengthen by-law services delivery • Develop Project Charter, including key milestones and deliverables for the By-law Services and engage external consultant to undertake the review • Stakeholder survey will be undertaken as part of overall By-law Services Review; outcomes to be reflected in recommended actions moving forward
<p>20.1 Leverage leading technologies to enable city building and evolution / transformation of our services.</p>	<p>Support Digital Strategy and leverage technology solutions to improve efficiencies.</p>	<ul style="list-style-type: none"> • Explore and support new digital opportunities through the expansion of AMPS (this will be done concurrently); expand AMPS to additional by-law areas • Ensure effective implementation of e-ticketing solution, including robust training, tool optimization and performance reporting • Review additional components and tools to increase efficiency and optimize deployment of staff, leveraging results of the by-law review as appropriate • Provide expert advice and support to the acquisition of new AVL technology <p>Partner with ITS in completion of new e-ticketing system (GTechna)</p> <ul style="list-style-type: none"> • Exploration of License Plate Recognition (LPR) system
<p>21.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.</p>	<p>Build performance culture and Improve staff satisfaction</p>	<ul style="list-style-type: none"> • Address areas of improvement based on feedback from 2022 staff satisfaction survey • Complete follow-up on 2021 survey with focus on fleet, training and technology • Implement staff development plans to support succession planning for key roles <p>Leverage recruitment opportunities to expand skills and experience base of staff and enhance diversity of workforce</p>



Departmental Performance Measures in Support of Goal

2017 2018 2019 2020 2022 Target Long-term Target LT Target Year

To be developed							
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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
17.2 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Enhance community awareness of key city by-laws	<ul style="list-style-type: none"> Continue partnership with corporate communications regarding seasonal calendar and broader public campaigns to enhance awareness and compliance Promote self service for residents on key areas of interest through City portal Develop community engagement plan Provide support as required Develop strategy for homelessness with YRP Mental Health Team, Parks and By-laws
18.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.		<ul style="list-style-type: none"> Explore opportunities to enhance by-law presence at city facilities and promote community engagement with residents
19.2 Build Markham as the best place to live, invest, work, and experience rich diversity.		Train-up and Leverage by-law staff as ambassadors for the City to promote key initiatives and events in the course of ongoing duties

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 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
3.20 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		
3.21 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	To identify innovative opportunities to improve compliance with by-laws while enhancing community safety and addressing resident and business needs.	<ul style="list-style-type: none"> Actively participate in the establishment of a Citywide Parking Strategy led by DSC. Support the execution of the integrated infill management program led by DSC.
3.22 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Improve emergency readiness	<ul style="list-style-type: none"> Participate in Emergency Management Exercise & Training, as required. Ensure members enhance training at all levels for the Emergency Management Course. (level 1 and 2)
	Explore the use of radio technology to enhance our effectiveness dealing with emergency management and employee safety	<ul style="list-style-type: none"> Identify options to partner on agreements with relevant parties Support the development of a dispatch radio communication system Leverage civic centre security staff to enhance after hours support for field staff
3.23 Protect and enhance natural environment and built form.		

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Number of lost days due to injury	0	0	0	0	0	0	Ongoing
Number of orders issued (includes zoning standards, by-law standards, & property standards)	947	722	865	374	900**	900**	2021
Number of business inspections	2,922	3,868	TBC	2,075	4,000	4,000	2020
Number of mobile business inspections	2,637	2,079	TBC	COVID-19	4,000	4,000	2020

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
4.16 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.	<ul style="list-style-type: none"> Support the E3 Strategy Refresh by expanding the Administrative Monetary Penalty System (AMPS) to other by-laws As part of By-law Service Review, identify and strengthen organizational alignment and opportunities for business transformation
4.17 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Support corporate objective to manage accountability & transparency.	<ul style="list-style-type: none"> Continue to review processes and actively monitor performance against budget to maintain/ increase revenues (non-property tax) & lower operating costs
4.18 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Support corporate objective to increase accountability & transparency.	<ul style="list-style-type: none"> Continue corporate-wide review & update of existing policies & procedures. Will focus on those that require immediate attention. Develop new reporting framework for By-law services to track KPIs and impact of business changes

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2021	2022 Target	Long-term Target	LT Target Year
Average dollar per parking penalty notice	\$51.35	\$58.48	\$60.53	\$59.98	\$55.71	\$58.50	Ongoing	Ongoing
Number of parking penalty notices issued	45,095	50,976	54,702	38,410	21,553	53,000	53,000	Ongoing
Number of parking penalty notices cancelled	1,688	1,450	N/A*	N/A*	N/A*	N/A*	N/A*	Ongoing
Dollar value of parking penalty notices cancelled	\$106,290	\$98,715	N/A*	N/A*	N/A*	N/A*	N/A*	Ongoing
Number of Code of Conduct complaints (requested with the Integrity Commissioner)	0	1	3	3	2	0	0	Ongoing
Number of closed meeting investigations	0	0	0	0	0	0	0	Ongoing
Target increase in non-tax revenue through facility advertising	\$35,000	\$159,750	N/A	N/A	\$31,029	\$110,000	\$193,000	Ongoing

* No longer required number and value of cancelled tickets.

BYLAW & 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.*

Strategic Objective	Departmental Objective	Departmental Action	Year
19.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.	Continue to enhance awareness and perception of By-law Services in the community	<ul style="list-style-type: none"> Undertake annual customer survey of up to 3 by-law service areas based on outcomes of By-law Services Review 	2023
		<ul style="list-style-type: none"> Continue implementation of key recommendations of By-law Services Review 	2023
20.1 Leverage leading technologies to enable city building and evolution / transformation of our services.		<ul style="list-style-type: none"> Continue to explore opportunities to support the Digital Strategy including innovative pilots to increase efficiency and modernize the service 	ongoing
21.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	<ul style="list-style-type: none"> Improve operational performance and staff satisfaction 	<ul style="list-style-type: none"> Continue succession planning for future staffing needs 	2023 and ongoing
		<ul style="list-style-type: none"> Ensure development and training plans are in place for all staff Establish performance metrics and reporting framework for business functions 	2023, 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	Year
20.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Continue to enhance professional image of by-law services and its role in the community	<ul style="list-style-type: none"> • Continue partnership with corporate communications regarding seasonal calendar and broader public campaigns to enhance awareness and compliance • Enhance portal content and self service for residents on key areas of interest through City portal • Implement community engagement plan 	
21.1 Support arts, culture, recreation and sport to enrich the fabric of our communities.			
22.1 Build Markham as the best place to live, invest, work, and experience rich diversity.	Develop By-law capabilities	<ul style="list-style-type: none"> • Enhance by-law presence and visibility in the community through proactive measures with specific stakeholder groups and active participation in key events and meetings and with advisory groups • Research new and emerging trends and best practices in by-law 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	Year
26.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
27.1 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.		Support implementation of results of parking strategy and explore digital tools to ensure process efficiency	2024
28.1 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	To ensure departmental business continuity and preparation for emergencies	Participate in City and Enforcement focused Emergency Management Exercises & Training, as required.	2024 and ongoing
		Update Business Continuity plans on a semi-annual basis	ongoing
		Explore potential for mutual aid or shared services across enforcement groups	2024
29.1 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
22.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.		Undertake a comprehensive by-law review to update and refresh the overall by-law regime to streamline operations and enhance effectiveness	2023
23.1 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	Continue to Identify new lines of business and alternative approaches to reduce expenses and optimize revenue through technology and other tools	ongoing
24.1 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			

Last revised: February 15, 2022



SUSTAINABILITY AND ASSET MANAGEMENT 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
RENTALS	\$420	\$1,282	\$967	\$967	\$0	0.0%	(\$315)	-24.6%
OTHER REVENUE	13	94	67	72	5	7.8%	(22)	-23.1%
SOLAR REVENUE	313	308	281	289	8	2.8%	(20)	-6.4%
Total Revenues	\$746	\$1,684	\$1,315	\$1,328	\$13	1.0%	(\$356)	-21.1%
Expenses								
SALARIES AND BENEFITS	\$1,607	\$2,064	\$1,999	\$2,240	\$241	12.0%	\$177	8.6%
PRINTING & OFFICE SUPPLIES	1	2	4	4	0	0.0%	2	120.5%
OPERATING MATERIALS & SUPPLIES	57	120	98	98	0	0.0%	(22)	-18.3%
UTILITIES	594	570	676	679	3	0.4%	110	19.2%
COMMUNICATIONS	20	17	15	19	4	25.5%	2	11.4%
TRAVEL EXPENSES	2	2	7	7	0	0.0%	5	196.2%
TRAINING	5	7	21	21	0	0.0%	14	193.6%
CONTRACTS SERVICES AGREEMENT	846	735	918	903	(15)	-1.6%	168	22.9%
MAINT. & REPAIR - TIME & MATERIAL	805	517	475	514	39	8.3%	(3)	-0.6%
RENTAL/LEASE	2	1	1	1	0	0.0%	0	11.7%
PROFESSIONAL SERVICES	11	39	1	9	8	1333.3%	(30)	-77.9%
LICENCES, PERMITS, FEES	7	8	9	9	0	0.0%	0	2.6%
CREDIT CARD SERVICE CHARGES	0	0	0	0	0	0.0%	0	0.0%
PMTS. TO CITIZENS/LOCAL GROUPS	0	0	0	4	4	0.0%	4	0.0%
TRANSFERS TO/(FROM) RESERVES	278	412	193	157	(36)	-18.5%	(254)	-61.8%
Total Expenses	\$4,233	\$4,493	\$4,417	\$4,665	\$248	5.6%	\$172	3.8%
Net Expenditures/(Revenues)	\$3,487	\$2,809	\$3,102	\$3,337	\$235	7.6%	\$528	18.8%
Full Time Complement	16	16	17	19				

Major changes in 2022 Budget from the 2021 Budget:
No significant changes.

SUSTAINABILITY & 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
16.1 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 satisfied customer service for internal and external clients	<p>Apply surveys as necessary and as we adapt to COVID impacts on our services.</p> <p>Support Customer Experience Strategy actions, as required.</p>
17.1 Leverage leading technologies to enable city building and evolution / transformation of our services.	Continue to embrace innovation and relevant technologies in delivery of service.	<p>Continue participation in the Enterprise Asset Management (EAM) system implementation - For Life Cycle, Work Order, Facility and Capital Asset Management, including all underground and aboveground infrastructures; ensure GIS resources are leveraged to support EAM and asset management requirements</p> <p>Continue supporting the Customer Resource Management (CRM) software project as needed. Providing the datasets for Streetlights, present and future capital projects etc.</p>
	Continue to implement the recommendations of the Centralized Building Automation Systems Study	<p>Optimize energy use and performance improvements for operators and building occupants by continuing central hub support for day to day operations, continue updating and applying CBAS strategy and mandate to all upcoming control system replacements, retrofits, and installs.</p> <p>Continue to re-evaluate and recommend lifecycle replacements for remaining portfolio. Develop a metering strategy and implementation plan (Q2 2022).</p>
	Support Digital Markham roadmap	Continue to implement security, energy and building digital tools to improve our service delivery, and sustainability efforts
	18.1 Attract and retain the right talent and invest in and empower our people to drive	Continue to champion the development of a culture of sustainability for City Staff

innovation and service excellence.		Continue to engage staff through the ClimateWise Building Challenge to share lessons learned, innovate and improve building performances
	Enable the transformation of our workforce to be effective and equitable in or out of the office.	In partnership with various departments, continue to lead the evolution of the Hybrid Works pilot program.
	Seek efficiencies and effectiveness in City wide maintenance contracts to achieve excellence.	In advance of contract end dates –develop and refine contract terms and requirements to improve and simplify management, user decision making and better manage costs based on current internal best practices.
		Continue to ensure all users are updated in contract changes and expectations as part of the Life Cycle training session.
	Implement "Corporate People Plan"	Support actions required under the People Plan.
Increase staff satisfaction and engagement within the department	Participate in corporate staff satisfaction survey and identify and implement improvement opportunities.	

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Number of learning hours per regular full time employee	7.7	9.5	4.9	7.2	20.0	20.0	Ongoing
Staff Absenteeism (Average # of days per employee)	7.8	12.2	6.8	3.5	≤ 8.4	≤ 8.4	Ongoing
Staff Turnover	5.3	5.3	0	2 or 11.1%	≤ 7.5%	≤ 7.5%	Ongoing
Overall Customer Satisfaction	n/a	n/a			80%	80%	Ongoing
% of Work Orders (ACRs) Completed within 7 days	90.80%	91.59%	85.79%	85.3%			
Third party recognition for excellence	1	4**			1 award	1 award	Ongoing
Healthy Work Environment Index*	n/a	75.1%			≥75%	≥75%	Ongoing
Organizational Outcome Index from Staff satisfaction survey	n/a	79.3%			90%	90%	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
20.2 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.		Support the development of the York University campus.
21.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure that Top Garden @ Aaniin is installed in Summer 2022	<p>Monitor and control fabrication of the Aaniin public artwork with projected installation in Summer, 2022 and related communication plan.</p> <p>Partner with Library and Museum to support an intended sustainability themed installation in summer 2022. Pending opening of Museum and return of redeployed staff.</p>
22.2 Build Markham as the best place to live, invest, work, and experience rich diversity.		

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
3.24 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Managing 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 Continue to promote the expansion of EV charging infrastructure across the City in partnership with Alectra and other departments and potential partners. Focus on no-to-low cost hosting opportunities.
3.25 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	Continue working with Planning and Engineering to ensure best practice climate change adaptations and mitigations (through CEPs) are embedded as part of the Future Urban Area and in other Secondary Plans across Markham.
3.26 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Lead implementation of our Security Improvement Plan	Continue to implement recommendations from the security review and ensure appropriate security programs and resources are in place to provide improved corporate security needs across the City. Support the transition of after hours dispatch as required Continue to improve scope and reach requirements of the security systems and ensure that policies continue to comply with the relevant privacy legislation. Continue staff education and training on security procedures and response guides. Roll out a communication plan that begins to develop a culture of security ‘see something, say something’ Establish a Corporate Security Policy
	Support development of mitigation plans for our corporate infrastructure to respond to climate change and other risks	Work to include climate change adaptations and mitigation in major corporate strategies and plans
	Develop and maintain a Business Continuity Plan that identifies essential services and resources	Participate in Emergency Management Exercise and Training. Continue to provide increased levels of cleaning services and rapid on demand facility cleaning to ensure health and safety of occupants during COVID pandemic.

	<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>3.27 Protect and enhance natural environment and built form.</p>	<p>Continue to implement Markham's Corporate Energy Management Plan to reduce energy and emissions via conservation, efficiency and investment in renewable energy.</p>	<p>Implement operational and capital projects as per the Corporate Energy Management Plan. Study and develop Net Zero Retrofit Roadmaps for the City's fire stations and community centres (Q3 2022) Apply and receive approval for Infrastructure Canada's Green & Inclusive Community Buildings (GICB) grant to pilot the City's first near net-zero carbon deep energy & GHG retrofit at Mount Joy CC. Support Fleet Net Zero Plan Lead the Corporate Energy Team to continuously improve corporate energy performance, monitoring and reporting to meet the budgeted annual utility rate and volumes. Continue to provide annual data for the WCCD to maintain Platinum Certification</p>
	<p>Implement the Municipal Energy Plan to achieve net zero 2050</p>	<p>Support the development of the Community Energy Plan for the Future Urban Area and other Secondary Plans across the City Coordinate Markham's role in addressing the 2023 forecasted 150MW electricity demand shortfall.</p>
	<p>Develop a plan for a sustainable community retrofit program to launch in - 2023</p>	<p>Apply to FCM's community efficiency financing program to support a feasibility study for deep home retrofits Continue to develop the Your Voice Markham home energy retrofits webpage as a one-stop shop resource for homeowners</p>
	<p>Support existing and new community gardens as needed</p>	<p>Complete master plan for Kirkham property with internal and external stakeholders Complete expansion of Kirkham allotments and new Kirkham Community Garden and operationalize Continue to operate and maintain Kirkham Allotment Garden, ensure COVID protocols are current and in place Continue to support local community garden network and partners Work with Operations Department to review opportunities to realign operational components of community gardens</p>



Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
# of days lost due to injury	3	0	0		0	0	Ongoing
Municipal Operations GHG Emissions per capita	34.2	34.0	34.0	32	33.0	32.3 (5%)	2022

SAM has updated and consolidated community sustainability outreach for this reporting year.

Departmental Performance Measures in Support of Goal	2017*	2018*	2019*	2020**	2021**	2022 target
Total community engagement numbers combined with social media and webpage impressions, clicks, unique page views, event impressions and attendance, and sustainability program participation.	1422	1640	7435	138,310	252,983	260,000

*This does not include social media impressions and clicks (results that come from Corporate Communications Dept.

**Note that more accurate metrics were collected in partnership with Corporate Communications Dept. since the pandemic started. All community engagement moved to a virtual platform. Increase in staff count provided a consistent flow of communications to the community.

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
4.19 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 by continuing to identify and simplify processes and tools to reduce friction and improve quality
4.20 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Develop Asset Management Plans for city own assets that considers accountability, risk of ownership, and fiscally prudent	Continue implementation of Corporate Asset Management Strategy and ensure alignment by departments corporately.
		Support implementation of facility-related, recommendations from audits conducted by the Auditor General. Finalize East Markham Operations Yard management responses, develop action plan and lead/coordinate implementation of recommendations
4.21 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Ensure Markham's facilities remain in good condition	Performance Monitoring and Reporting Matrix Development to be completed in 2023
		Deliver the approved 2022 SAM capital projects to ensure our facilities remain in good condition.
		Asset Management section of Portal has been established and will be updated with key information as necessary in an effort to clearly communicate our AM objectives and achievements.

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
% capital projects that adheres to Financial Policies	69%	71%	78.0%		85%	85%	Ongoing
Energy Savings	\$280,000	\$135,000	\$291,000	\$224,000	\$100,000	\$150,000	2024
Solar Energy Revenues (2016 & 2017 includes Solar lease of \$80,250)	\$300,970	\$294,285	\$290,743	\$296,000	\$275,000	\$275,000	2024

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.*

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 to City-wide Customer Experience Strategy and provide satisfied customer service for internal and external clients	Complete customer surveys, ensure follow up and improvements are made.	On-going
		Support Customer Experience Strategy actions, as required	On-going
		Continue to survey Kirkham Allotment Gardeners to improve and evaluate service. Continue to survey other community energy program participants (i.e. HERO, EVs, PHH, YCI) to evaluate and improve service	On-going
2.1 Leverage leading technologies to enable city building and evolution / transformation of our services.	Continue to implement the recommendations of the Centralized Building Automation Systems Study	Implement Building Automation System and metering strategies while continuing to optimize energy use and performance improvements for operators and building occupants.	On-going
		Adhere to the Corporate BAS Design Specification with native BACnet web-based BAS, and 1 of the 2 approved BAS vendors when replacing or retrofitting BAS.	
3.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Support Digital Markham roadmap	Implement Asset Management Software.	
	Continue to champion the development of a culture of sustainability for City Staff	Develop new initiatives that promote and celebrate Staff Sustainability achievements.	2022-2024
	Implement "Corporate People Plan"	Support actions required under the People Plan.	2022-2024
	Increase staff satisfaction and engagement within the department	Participate in corporate staff satisfaction survey and identify and implement improvement opportunities.	2022-2024

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	Year
1.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.		Support the development of the York University campus	
2.1 Support arts, culture, recreation and sport to enrich the fabric of our communities.			
3.1 Build Markham as the best place to live, invest, work, and experience rich diversity.		Continue to maintain public facilities in good state of repair.	On-going

Departmental Performance Measures in Support of Goal	2016	2017	2018	2019	2021 Target	Long-term Target	LT Target Year
Maintain FCI's for different facility categories in alignment with Table 6.12 of 2021 Asset Management Plan.	n/a	n/a	n/a	Refer 2021 AMP	Refer 2021 AMP	Refer 2021 AMP	2024

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
1.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Managing 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	2022-2024
		Continue to pilot and promote the expansion of EV Charging infrastructure across the City in partnership with Alectra utilities and local businesses	
2.1 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	Continue working with Planning and Engineering to ensure best practice climate change adaptations are addressed in the Future Urban Area and in other Secondary Plans across Markham.	
		Obtain LEED or BOMA certification - for Civic Centre.	
		Research and development of long term facility resilience plan.	
3.1 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	Work to include climate change adaptations and mitigation in major corporate strategies and plans	
	Develop and maintain a Business Continuity Plan that identifies essential services and resources	Participate in Emergency Management Exercise and Training, as required	
4.1 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, report to Council on developments and seek decisions where necessary	
	Continue to implement Markham's Corporate Energy Management Plan to reduce energy risk via conservation, efficiency and investment in renewable energy.	Implement operational and capital projects as per the Corporate Energy Management Plan. Develop Net Zero Plan for the City facilities Support Fleet Net Zero Plan	

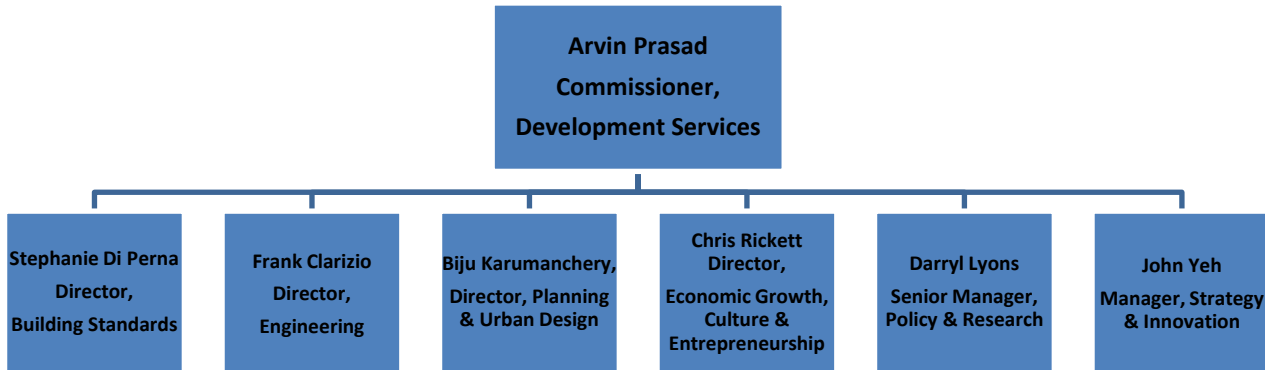
	Implement the Municipal Energy Plan to achieve net zero 2050	Lead the Corporate Energy Team to continuously improve corporate energy performance, monitoring and reporting to meet the budgeted annual utility rate and volumes.	
		Support the development of the Community Energy Plan for the Future Urban Area	
		Coordinate Markham's role in addressing the 2023 forecasted 150MW electricity demand shortfall.	
	Support the partnership with Operations, Parks Development and Planning & Policy to establish Markham as the leading pollinator friendly City in North America	Work with partners to ensure implementation of recommended actions from the Pollinator Strategy.	
	Support existing and new community gardens as needed	Support fundraising efforts for the Legacy Organic Garden.	
	Participate in the Corporate Energy Team and support Energy reduction programs throughout the City	Implement the updated Corporate Energy Management Plan. Continue to find synergies and build on the TRCA's SNAP initiative across Markham in collaboration with internal departments	
	Support the development of natural asset inventory and levels of service	Provide support to Parks and Natural Heritage in preparing the natural asset inventory and creating out-come based levels of service aligning with O. Reg. 588/17 requirements	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	Year
1.1 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.	
2.1 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Develop Asset Management Plans for City own assets that considers accountability, risk of ownership, and fiscally prudent	Continue implementation of Corporate Asset Management Strategy and ensure alignment by departments corporately.	
	Support implementation of facility-related, recommendations from audits conducted by the Auditor General.	2024 AMP Council Approval – All Assets	2024

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 199 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 community 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:

- Development & Environmental Engineering
- Municipal Inspections
- Infrastructure and Capital Works
- Transportation

Development & Environmental Engineering

The Development and Environmental Engineering section is responsible for the review and approval of municipal infrastructure constructed to support different types of development proposals. The section also provides technical support on site contamination and water resources engineering studies related to land development. The services provided by the section include:

- 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 subwatershed 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.
- Provide and administer technical support on environmental site assessments and remediation of brownfield sites

Municipal Inspections

This section ensures that all municipal infrastructure related to land development are constructed in accordance with the City's standards and best practices. They also administer the Planning Act agreements between the City and landowners to ensure the various obligations are fulfilled as part of land development.

This section also manages a number of infill development, reviews grading design and manages contracts for the installation of service connections to redevelopment of existing lots.

Infrastructure and Capital Works

This section is responsible for major infrastructure and capital works undertaken by the City. Most of these projects consist of roads construction, bridge structures, sidewalks and trails, streetlights, intersection improvements, erosion control, and installation of certain municipal services. The section plans and project manages consultants for the detailed design for these projects. The construction is usually undertaken by a general contractor which is hired through the City's procurement process.

This section also coordinates a number of environmental assessment studies and capital projects that are undertaken by other levels of government, e.g. Regional Environmental Assessment, Metrolinx network improvements.

This section also provides a contract administration function for the Infrastructure and Capital Works section and provide services to implement capital projects such as preparation of tenders, tender evaluation, monitoring of construction progress, inspection, payment, and acceptance.

Transportation

The Transportation section consists of two main groups: Traffic Engineering and Transportation Planning.

Traffic Engineering is responsible for the day-to-day issues with operating the City's road network, such as operations and maintenance of traffic signals, investigating and responding to traffic safety concerns, implementing traffic calming initiatives, conducting parking and traffic surveys, and performing safety studies. Traffic Engineering is also responsible for implementing capital improvements such as new traffic signals and pedestrian cross-overs.

Transportation Planning works to develop a transportation system that increases mobility options for all users, including pedestrians, cyclists, and transit riders. The Transportation Planning section reviews and approves transportation studies, reviews and recommends policies related to strategic planning and development planning applications.

The Transportation section is also responsible for preparing strategic City transportation policies and infrastructure plans related to road safety, active transportation (sidewalks, trails, cycling, micro-mobility) and parking strategies.

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

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 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. The department advances Markham's rich and diverse cultural capacity through the implementation of the Markham Culture Plan and Public Art Master Plan.

The department is also responsible for the delivery of Markham's new tourism mandate through the newly established Destination Markham Corporation (DMC). DMC is a municipal corporation launched in April 2020 as the destination marketing organization (DMO) for the city of Markham. 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 travellers.

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, as well as process improvements and project management.



DEVELOPMENT SERVICES CONSOLIDATED (EXCLUDING BUILDING, PLANNING & DESIGN AND ENGINEERING) 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
GRANTS AND SUBSIDIES	\$472	\$668	\$367	\$367	\$0	0.0%	(\$300)	-45.0%
LICENCES & PERMITS	0	0	6	6	0	0.0%	6	0.0%
USER FEES & SERVICE CHARGES	473	67	3,378	3,378	0	0.0%	3,311	4932.7%
RENTALS	46	0	429	429	0	0.0%	429	189746.9%
SALES	20	0	144	144	0	0.0%	144	388916.2%
RECOVERIES & CONTRIBUTIONS	9	9	85	85	0	0.0%	76	878.3%
OTHER REVENUE	20	31	94	94	0	0.0%	63	204.7%
Total Revenues	\$1,040	\$775	\$4,504	\$4,504	\$0	0.0%	\$3,729	481.5%
Expenses								
SALARIES AND BENEFITS	\$5,705	\$4,141	\$7,507	\$7,578	\$71	0.9%	\$3,437	83.0%
PRINTING & OFFICE SUPPLIES	10	2	90	90	0	0.0%	88	5227.9%
PURCHASES FOR RESALE	18	0	55	55	0	0.0%	55	0.0%
OPERATING MATERIALS & SUPPLIES	73	111	237	237	0	0.0%	126	113.8%
VEHICLE SUPPLIES	0	0	0	0	0	0.0%	(0)	-100.0%
SMALL EQUIPMENT SUPPLIES	0	3	0	0	0	0.0%	(3)	-90.1%
UTILITIES	257	284	447	432	(15)	-3.3%	148	52.0%
COMMUNICATIONS	9	6	39	39	0	0.0%	33	533.8%
TRAVEL EXPENSES	16	9	97	97	0	0.0%	88	937.0%
TRAINING	4	3	25	25	0	0.0%	21	646.2%
CONTRACTS SERVICES AGREEMENT	846	823	793	793	1	0.1%	(30)	-3.6%
MAINT. & REPAIR - TIME & MATERIAL	132	123	162	163	1	0.5%	40	32.5%
RENTAL/LEASE	12	2	48	45	(3)	-5.2%	44	2362.6%
PROFESSIONAL SERVICES	755	524	1,663	1,727	64	3.9%	1,203	229.5%
LICENCES, PERMITS, FEES	72	65	74	74	0	0.0%	10	15.3%
CREDIT CARD SERVICE CHARGES	4	2	8	8	0	0.0%	5	248.0%
PROMOTION & ADVERTISING	335	359	776	776	0	0.0%	417	116.3%
OTHER PURCHASED SERVICES	2	0	10	10	0	0.0%	10	0.0%
TRANSFERS TO RESERVES	3	1	35	35	0	0.0%	34	6051.1%
OTHER EXPENDITURES	6	0	0	0	0	0.0%	0	0.0%
Total Expenses	\$8,257	\$6,458	\$12,067	\$12,187	\$119	1.0%	\$5,728	88.7%
Net Expenditures/(Revenues)	\$7,217	\$5,684	\$7,564	\$7,683	\$119	1.6%	\$1,999	35.2%
Full Time Complement	29	30	49	49				



BUILDING STANDARDS 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
LICENCES & PERMITS	\$5,245	\$16,801	\$11,187	\$9,561	(\$1,625)	-14.5%	(\$7,240)	-43.1%
USER FEES & SERVICE CHARGES	163	216	70	70	0	0.0%	(146)	-67.6%
RECOVERIES & CONTRIBUTIONS	0	5	0	0	0	0.0%	(5)	-100.0%
Total Revenues	\$5,408	\$17,022	\$11,257	\$9,631	(\$1,625)	-14.4%	(\$7,390)	-43.4%
Expenses								
SALARIES AND BENEFITS	\$5,953	\$6,209	\$6,440	\$6,533	\$92	1.4%	\$323	5.2%
PRINTING & OFFICE SUPPLIES	8	7	51	51	0	0.0%	44	581.3%
OPERATING MATERIALS & SUPPLIES	7	11	20	20	0	0.0%	9	80.0%
COMMUNICATIONS	8	9	31	31	0	0.0%	21	225.8%
TRAVEL EXPENSES	2	0	6	6	0	0.0%	6	2262.2%
TRAINING	5	11	34	34	0	0.0%	23	209.1%
CONTRACTS SERVICES AGREEMENT	3,008	3,025	3,025	3,110	84	2.8%	85	2.8%
PROFESSIONAL SERVICES	1	8	9	9	0	0.0%	0	0.2%
LICENCES, PERMITS, FEES	17	14	28	28	0	0.0%	13	91.0%
CREDIT CARD SERVICE CHARGES	65	154	58	58	0	0.0%	(96)	-62.3%
PROMOTION & ADVERTISING	2	0	6	6	0	0.0%	6	0.0%
Total Expenses	\$9,076	\$9,450	\$9,708	\$9,884	\$177	1.8%	\$434	4.6%
Net Expenditures/(Revenues)	\$3,668	(\$7,571)	(\$1,549)	\$253	\$1,802	-116.3%	\$7,824	-103.3%
TRANSFERS TO/(DRAW FROM) RESERVES	(\$3,668)	\$7,571	\$1,549	(\$253)	(\$1,802)	-116.3%	(\$7,824)	-103.3%
Full Time Complement	49	52	54	54				

Major changes in 2022 Budget from the 2021 Budget:

Licences & Permits: Decrease due to projected decline in permit activities.

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

BUILDING STANDARDS 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
19.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.	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, By- Law Enforcement, Development Engineering and Operations Develop a fully integrated strategy (between all affected departments) aimed at minimizing the adverse affects of infill development within established communities
	explore options for various channels of service delivery	Review options, such as remote booking with staff, to provide service delivery from anywhere Complete comprehensive list of all services provided and delivery options
20.1 Leverage leading technologies to enable city building and evolution / transformation of our services.	AMANDA 7 upgrade implementation	Continue to support the migration & testing of AMANDA 7 in Building Standards.
	Inspection Module	Continue to research viable solutions to accommodate a complete paperless inspections process, including submission of General Review Reports from consultants
	Infield use of technology	Establish a working group to review current infield use of technology and make recommendations to streamline and eliminate manual processes and processes that currently rely on paper
	Remote Video Inspections	Create procedures and policies for remote video inspections
	CRM & POS replacement	SME with Building Standards to support the migration to the new CRM and POS systems, when required.
21.1 Attract and retain the right talent and invest in and empower our people to drive	Support HR's THRIVE@theCITY, new employee onboard training,	Create an overall roles and responsibility matrix for every position within the department

innovation and service excellence.	succession planning and Leadership training	Attend OBOA, LMCBO, PDOX and AMANDA conferences and network with our municipal partners with the goal of consistency.
	Department technical training committee	Create a technical training team that would identify opportunities for group building code training sessions, along with technical training plans for each position. Aim to provide joint training sessions within Q1, Q2, Q3 and Q4
	Hybrid Departmental Policy	Together with the HR department create and implement a Hybrid Work Policy for Building Department Plans Review, Inspections and Administrative staff.

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Services provided within timeframe (all posted service level standards)	59%	70%	76%	83%	80%	Met	Met
Median processing time in working days for housing (MPMP)	15	13	9	8	10	Met	Met
Median processing time in working days for small buildings (MPMP)	15	13	12	10	15	Met	Met
Median processing time in working days for large buildings (MPMP)	15	15	12	10	20	Met	Met
Median processing time in working days for complex buildings (MPMP)	18	13	13	11	30	Met	Met
Percentage of applications filed as complete (MPMP)	89%	70%	89%	88%	80%	Met	Met
Permits applied for in calendar year that are issued in six month or less	73%	86%	87%	75%	75%	Met	Met
Annual job specific and technical training hours per full-time employee	20	24	28	87	63	Met	Met
Lost days due to workplace injury	0	0	0	0	0	Met	Met
Annual hours of health and safety training per inspector	8	19	15	6	>6	Met	Met
Average corporate training hours per full-time employee	2.1	1.8	0.3	3.4	4	2022	2022
Average number of sick days per full-time employee	11.7	4.9	8.2	5.5	5	Met	Met
% Staff turnover rate	1.9%	11.1%	0%	3.6	5%	Met	Met

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
23.2 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.		
24.2 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	Deliver training to internal city departments in understanding the requirements for building permits Continue to support Markham's Special Event Advisory Committee
	Create and deliver one industry partner workshop	Create one online industry workshop about key code items and ePlan. Industry partner workshops to include tenant fit up group and infill housing.
25.2 Build Markham as the best place to live, invest, work, and experience rich diversity.	Implement 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.
	Review of the Conditional Permit Program	Together with the Planning Department, review the risk associated with the issuance of conditional permits and the receipt of securities related to the associated planning application.

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Conditional permit agreement compliance rates	0%	0%	0%	0%	5%	10%	2025
Conditional permits issued as a percentage of permits requiring site plan approval	100%	100%	100%	100%	95%	90%	2025
Average days to determination for ICI alteration permits	19	13	13.5	12.8	12	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
3.28 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	Liaison with City of Vaughan and City of Richmond Hill Building Standards to develop points of consistency for transit stations
3.29 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	Prepare public facing guide for second suite conversions and purpose built.
	High Buildings Life Safety	Together with the Fire Department, review, create and implement policies related to Fire and Life Safety in High Buildings. Provide training as required.
3.30 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Maintain a current Business Continuity Plan (BCP)	Update Business Continuity Plan (BCP) and implement as required. Continue staff awareness and training
3.31 Protect and enhance natural environment and built form.	Public Safety Committee	Together with the Fire Department and By-law Department, create a Public Safety Committee where enforcement staff across all departments can learn from each other, share best practices identify opportunities for joint standard operating procedures.
	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.

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Code inspections conducted within timeframes	34,088	35,131	34,112	24,518	N/A	N/A	N/A
Dormant / open building permits inspected and closed	596	287	489	471	400	Met	Met
Illegal building orders issued annually	410	577	356	317	N/A	N/A	N/A
Unsafe buildings – Response % within target time frame of <24 hrs	100%	100%	100%	100%	100%	Met	Met
Average processing time in days for non housing photovoltaic permits	30	37	N/A	N/A	N/A	N/A	N/A
Percentage of permit applications filed online	3%	27%	86%	99%	100%	2024	2024
Percentage of compliance letters filed online	81%	88%	96	99%	100%	2024	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
<p>4.22 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>Review staffing levels and types to ensure all aspects of Building is adequately resourced.</p>
	<p>Weekend emergency inspections</p>	<p>Review staffing levels and cost associated with providing stand by special investigations staff Explore cost recovery options to provide this service</p>
	<p>Maintain a cost recovery business model</p>	<p>Review in detail Building Department indirect cost</p>
	<p>Cost recovery of zoning services provided</p>	<p>Explore options such as new user fees for both internal and external customers to provide zoning services related to building permits and planning applications.</p>
	<p>Cost recovery of providing special investigation services</p>	<p>Explore options such as new user fees to provide special investigation services to the public.</p>
	<p>Integrated plans review examiners</p>	<p>Complete Hybrid project noting efficiencies gained by converting specialized plans examiners to generalist examiners. Move forward with staff training and address any HR issues related to conversion</p>
	<p>Reporting building code related data</p>	<p>Continue to provide occupancy data and support Finance in Supplementary Assessment and Multi-Year Growth Projections. Continue to provide Building Permit application and issuance data to support Development Services reporting metrics</p>
<p>4.23 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.</p>	<p>Consolidate department staff in one work location (plans review area) with the support hybrid work model</p>	<p>Inspections, plans review and admin staff in one area Together with other affected departments explore the opportunity to dedicate a small room in every community center as a remote touchdown station for all staff working in the field. (Building Inspection, Engineering, Waterworks, By-Law, etc.)</p>
<p>4.24 Increase transparency and accountability of our stewardship of</p>	<p>Building Fee Model</p>	<p>Continue to work with Development Services to fine tune new development unit projections for future years</p>

services, policies, processes, money and resources.	Provide training on privacy of information collected by building standards	In conjunction with Clerks deliver department specific training related to privacy of information.
	Create a random sampling audit program for the building permit process	Create a random sampling audit program for all major functions within building standards. Audits would be performed by management on randomly selected applications to ensure policies and standards operating procedures are being followed. Audit program to start in 2023.

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Year end reserve balance as a % of current years' total operating cost	106%	140%	117%	67%	120%	150%	2024
Revenue average over 3 years, compared to total operating cost	85	107	96	83	90	100	2025
Annual user fee increases	7%	5%	5%	5%	5%	Met	Met
Number of new staff positions	1	0	0	1	0	2	2023
Department operating cost \$ per \$1000 of construction value averaged over three years (MPMP)	11.5	11.8	14	9.9	10	10	Met

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
4.1 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	2024
		Prepare customer facing FAQ's for Liquor Licence and Daycare licenses	2023
		Arrange for Liquor licence training from the AGCO to the Building Department	2023
5.1 Leverage leading technologies to enable city building and evolution / transformation of our services.	Upgrade project dox	Support the upgrade & testing to the new version of Project Dox. All staff are required to be trained and user manuals updated to reflect new features. Training of the general public is also required.	2023
	Portal changes	Undertake changes to the application portal to address ease of application issues identified by customers	2023
6.1 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
4.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.			
5.1 Support arts, culture, recreation and sport to enrich the fabric of our communities.			
6.1 Build Markham as the best place to live, invest, work, and experience rich diversity.			

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
5.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
6.1 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.			
7.1 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.			
8.1 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
3.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.			
4.1 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Research proposed Ministry of Municipal housing and Affairs changes to building code enforcement	Continue to stay up to date on proposed changes and how they may affect Building Standards at Markham	2024
		Support and implement the audits conducted by the Auditor General	2023-2024
5.1 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	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	2024
	Implement random sampling audit program for the building permit process	Audits would be performed by management on randomly selected applications to ensure policies and standards operating procedures are being followed. Audit program to start in 2023.	2023

Last revised: July 15, 2021



CULTURE AND ECONOMIC DEVELOPMENT 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
PROVINCIAL GRANTS & SUBSIDIES	\$312	\$469	\$277	\$277	\$0	0.0%	(\$192)	-40.9%
FEDERAL GRANTS & SUBSIDIES	161	199	90	90	0	0.0%	(109)	-54.7%
LICENCES & PERMITS	0	0	6	6	0	0.0%	6	0.0%
USER FEES & SERVICE CHARGES	473	67	3,378	3,378	0	0.0%	3,311	4932.7%
RENTALS	46	0	429	429	0	0.0%	429	189746.9%
SALES	20	0	144	144	0	0.0%	144	388916.2%
RECOVERIES & CONTRIBUTIONS	9	9	85	85	0	0.0%	76	878.3%
OTHER REVENUE	18	29	93	93	0	0.0%	64	225.5%
Total Revenues	\$1,038	\$772	\$4,503	\$4,503	\$0	0.0%	\$3,730	483.0%
Expenses								
SALARIES AND BENEFITS	\$3,415	\$1,967	\$4,973	\$4,978	\$4	0.1%	\$3,011	153.1%
PRINTING & OFFICE SUPPLIES	8	1	90	90	0	0.0%	89	6187.8%
PURCHASES FOR RESALE	18	0	55	55	0	0.0%	55	0.0%
OPERATING MATERIALS & SUPPLIES	70	108	235	235	0	0.0%	127	116.8%
VEHICLE SUPPLIES	0	0	0	0	0	0.0%	(0)	-100.0%
SMALL EQUIPMENT SUPPLIES	0	3	0	0	0	0.0%	(3)	-90.1%
UTILITIES	257	223	382	367	(15)	-3.8%	144	64.5%
COMMUNICATIONS	9	6	38	38	0	0.0%	33	561.4%
TRAVEL EXPENSES	14	9	80	80	0	0.0%	71	787.6%
TRAINING	1	2	12	12	0	0.0%	10	486.6%
CONTRACTS SERVICES AGREEMENT	436	473	432	432	1	0.1%	(41)	-8.7%
MAINT. & REPAIR - TIME & MATERIAL	130	122	157	158	1	0.5%	37	30.1%
RENTAL/LEASE	8	1	24	24	(1)	-2.1%	23	3008.4%
PROFESSIONAL SERVICES	307	115	943	1,007	64	6.8%	892	775.3%
LICENCES, PERMITS, FEES	67	63	70	70	0	0.0%	7	11.5%
CREDIT CARD SERVICE CHARGES	4	2	8	8	0	0.0%	5	248.0%
PROMOTION & ADVERTISING	335	359	776	776	0	0.0%	417	116.3%
OTHER PURCHASED SERVICES	2	0	10	10	0	0.0%	10	0.0%
TRANSFERS TO OWN FUNDS	3	1	35	35	0	0.0%	34	6051.1%
OTHER EXPENSES	6	0	0	0	0	0.0%	0	0.0%
Total Expenses	\$5,089	\$3,455	\$8,322	\$8,377	\$55	0.7%	\$4,922	142.5%
Net Expenditures/(Revenues)	\$4,051	\$2,683	\$3,819	\$3,874	\$55	1.4%	\$1,191	44.4%
Full Time Complement	13	17	30	30				

Major changes in 2022 Budget from the 2021 Budget:
No significant changes.

CULTURE AND ECONOMIC DEVELOPMENT 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
22.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.	Conduct surveys to respond to our customers' needs	Develop and conduct customer surveys that will provide information for planning and development of services. Seek feedback via tech enabled community engagement tools such as Bang the Table. City wide survey specific to culture as part of the strategic plan process (culture plan) to understand the community requirements. Using combined database information from all three venues to deliver a higher level survey.
	Maintain a high level of program participation and customer satisfaction	Conduct focus groups as part of Economic Development Strategy process.
23.1 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	Support implementation of Corporate-wide program and camp registration software.
		Collaborate across department to deliver virtual programming (see 3.3).
		Implement Celebrate Markham grant application software.
		Partner with ventureLAB to implement Markham Smart City innovation fund. Implement CRM for Economic Development. Work with IT to customize Momentum CRM for Economic Development.
24.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Implement a Corporate People Plan	Undertake one improvement project arising from the 2018 and 2021 staff satisfaction surveys. Update organization plans and position descriptions through the recovery plan process.
	Continue to invest in staff training	Encourage staff to develop a learning plan and take one course through Markham Learn Centre.

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
ED: Overall customer satisfaction rate (%very or extremely satisfied)	N/A	N/A	95.9	N/A	>35	40	2023
Culture: Number of formal customer surveys conducted	1	1	0	0	1	2	2024
Culture: Summer camps satisfaction rate (%very or extremely satisfied)	27.9	23.8	N/A	N/A	30	35	2024
ED: Average corporate training hours per full-time employee (Prior to 2016)	3.5	7	N/A	N/A	4	5	2024
C: Average corporate training hours per full-time employee (Prior to 2016)	1.7	4	N/A	N/A	4	5	2024
Average corporate training hours per full-time employee (Culture & Ec Dev combined as of 2016)	N/A	N/A	4.4	6.3	4	5	2024
MSBC: Number of webpage views	26,303	29,490	18,607	29,169	>21,000	>30,000	2023
Average number of sick days per full-time employee (Culture & Ec Dev combined as of 2016)	11.1	5.1	8.9	7.9	3	3	2024
% Staff turnover rate (Culture & Ec Dev combined as of 2016)	10	6.7	0	6.5	5	5	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
<p>26.2 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.</p>	<p>Engage business associations in the delivery of economic development strategies and programs</p>	<p>Involve business associations and educational institutions in the delivery and implementation of economic development strategies and programs.</p>
	<p>Celebrate diversity in Markham</p>	<p>Support and promote 2022 World Hakka convention. Support the development and implementation of the Diversity Action Plan.</p>
	<p>Explore new avenues of community engagement</p>	<p>Develop a plan to activate the gallery courtyard during summer weekends to increase visits and engagement of community. Ongoing support of community art projects.</p>
		<p>Leverage opportunities for virtual experiences.</p>
		<p>Explore moving cultural activities outside of the venues in non traditional ways i.e. parks.</p>
		<p>Explore programming that aligns with the diversity action plan objectives to promote culture services across diverse and under-served neighbourhoods and communities. Ongoing program/partnership opportunities with York University. Engage community in Public Art discussions and education.</p>
<p>27.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.</p>	<p>Support the Destination Markham Corp.</p>	<p>Support the DMC Board in developing recovery plan and long term strategic plan. Support the DMC in developing a business plan that's inclusive of arts, culture, sport and recreation.</p>
	<p>Implement the Public Art Master Plan</p>	<p>Support the installation and unveiling of new sculptures: Top Garden and Living Light. Advance work on Pan Am project and Metrolinx.</p>
	<p>Develop a 10 year culture strategy</p>	<p>Seek funding for a culture strategy.</p>
<p>28.2 Build Markham as the best place to live, invest, work, and experience rich diversity.</p>	<p>Manage Celebrate Markham Program</p>	<p>Review funding program for efficiencies.</p>
	<p>Develop new Economic Development strategy</p>	<p>Initiate a new multi-year Economic Development strategy that includes targeted sector attraction and expansion; business expansion and retention; entrepreneurship and training; and innovation and start-ups and explores creative industries including film.</p>

Seek funding for theatre feasibility

Seek funding for feasibility study for a new theatre/cultural complex in Markham Centre.

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Permanent outdoor works in the Public Art collections	5	5	5	6	7	9	2024
Number of small business seminars/workshops delivered	49	95	59	54	95	95	2023
Number of performances at the Flato Markham Theatre	301	298	319	0	300	300	2023
% of works in the Varley Art Gallery permanent collection on display	8.6	5.37	7.76	7.77	7	8	2023
% of the Markham Museum collections on display (all means/locations)	10.16	10.14	10	10	10	12	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
3.32 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of govt. /private sector.		
3.33 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Support Planning and Urban Development	Participate in Secondary plans for employment nodes - ongoing. Advance and promote development of The MiX innovation district- ongoing. Ensure new growth and intensification areas include public art.
		Economic development to support managing key non-residential development projects
	Implement the Integrated Leisure Masterplan: collaborating with stakeholders and position Markham as a Creative Community	Support activities of the Markham Foundation for the Performing Arts. Establish a transition board for Markham Foundation for the Performing Arts. Provide ongoing support the activities of the Varley Art Gallery Foundation. Provide ongoing support activities of the Markham Museum Foundation.
		Explore staffing plans for the Foundations (gallery, theatre, museum) and develop a business case.
	Support Planning and Urban Development	Promote the development of The MiX innovation district
	Prepare an employment strategy for appropriate major transit station areas and promote locally, regionally and provincially significant employment zones (e.g. along 400 series highways)	Develop site specific employment attraction strategies. (Deferred to 2023).
	3.34 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	
Support Markham’s net zero plan.		

3.35 Protect and enhance natural environment and built form.	Act as a role model to fulfil the City's environmental and sustainability plan through partnerships and education	Adopt best practices in staging events and programs including virtual formats.
	On going support city wide initiatives	As a program partner or as a host for events/sessions.
	On going support planning for the Rouge National Park	Participate in planning and provide input. Continue to work with Rouge Park and connect with Destination Markham.

Departmental Performance Measures in Support of Goal	2017	2018	2019	*2020	2022 Target	Long-term Target	LT Target Year
Vacant employment land (acres) (Note: only a small fraction are available for market)	1,883.95	1,851.95	1,785.21	1,785.21	1,751	1,717	2023
Total employment	173,214	179,053	179,610	179,610	180,000	180,300	2023
High tech employment (f-t jobs)	30,374	30,080	28,811	28,811	32,000	33,000	2023
Professional, scientific, technical employment (f-t jobs)	27,542	26,939	24,909	24,909	28,000	29,000	2023
Finance and insurance employment (f-t jobs)	12,985	13,401	14,142	14,142	13,000	14,000	2023
Life sciences employment (f-t jobs)	6,563	6,006	6,636	6,636	7,000	7,000	2023

* Numbers same as 2019. York Region Employment survey was not done in 2020.

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
4.25 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 services are delivered efficiently	Continue to monitor competitiveness of fees and charges.
		Review fee structure based on impacts of COVID.
	Small Business – evaluate and report on provincial financial audit	On going reports on contract performance.
	Align capital and operational plans with the BMFT strategies	Use city wide planning documents with our venue strategic plans for capital planning. Advocate to other levels of government for enhanced revenue opportunities.
	Address structural operating budget	Work with finance and ELT to rebuild the culture program to more accurately reflect and address community needs.
4.26 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Optimize partnership with ventureLAB	Annual contract review and performance report.
	Review funding for the Public Art Curator	Review funding for the Public Art curator and develop a long term plan.
	Partner with Asset Management develop a prudent and affordable capital program	Continue to evaluate and report asset deficiencies that threaten safety and/or asset viability.
4.27 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Deliver transparent and accountable programs, services and project management.	Support the audits conducted by the Auditor General.

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
ED: Annual non-tax revenue generated as % total annual operating cost	11	17	13	16	12	12	2024
Th: Ann. non-tax revenue generated as % total annual operating cost	79	80	78	28	81	83	2024
Mu: Ann. non-tax revenue generated as % total annual operating cost	47	42	40	15	43	45	2024
Ga: Ann. non-tax revenue generated as % total annual operating cost	46	44	43	17	45	47	2024



CULTURE AND ECONOMIC DEVELOPMENT 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
7.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.			
8.1 Leverage leading technologies to enable city building and evolution / transformation of our services.			
9.1 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
7.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.			
8.1 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Develop a 10 year Culture Strategy	Hire a consultant to work with staff to develop the Culture Strategy.	2023
		Implement the Culture Strategy.	2024
		Examine the integration of cultural endeavours in public spaces, community centres and parks.	2023
9.1 Build Markham as the best place to live, invest, work, and experience rich diversity.	Strengthen the City’s brand strategy with a strong value proposition	Provide input to development of a new Corporate Brand Strategy.	2023
		Support the launch of the new York University Campus	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	Year
9.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
10.1 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Prepare an employment strategy for appropriate major transit station areas and promote locally, regionally and provincially significant employment zones (e.g. along 400 series highways)	Evaluate short & long term employment land demand.	2023
		Develop site specific employment attraction strategies.	2023/2024
	Support Planning and Urban Development	Promote development of The MiX innovation district.	2022/2023
11.1 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.			
12.1 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
6.1 Small Business – evaluate and report on provincial financial audit			
7.1 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.			
8.1 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			



ENGINEERING 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
USER FEES & SERVICE CHARGES	\$10,159	\$19,545	\$8,651	\$9,969	1,317	15.2%	(9,576)	-49.0%
RECOVERIES & CONTRIBUTIONS	163	366	193	193	0	0.0%	(173)	-47.3%
Total Revenues	\$10,322	\$19,911	\$8,844	\$10,162	\$1,317	14.9%	(\$9,749)	-49.0%
Expenses								
SALARIES AND BENEFITS	\$4,947	\$5,583	\$5,828	\$6,081	\$253	4.3%	\$498	8.9%
PRINTING & OFFICE SUPPLIES	2	0	22	22	0	0.0%	21	27464.1%
OPERATING MATERIALS & SUPPLIES	1	4	12	12	0	0.0%	8	189.2%
COMMUNICATIONS	11	10	22	22	0	0.0%	12	111.8%
TRAVEL EXPENSES	2	2	15	15	0	0.0%	13	724.2%
TRAINING	(0)	5	16	16	0	0.0%	11	213.2%
CONTRACTS SERVICES AGREEMENT	2,796	2,853	2,853	2,967	114	4.0%	114	4.0%
MAINT. & REPAIR - TIME & MATERIAL	0	0	1	1	0	0.0%	1	0.0%
RENTAL/LEASE	0	0	5	5	0	0.0%	5	0.0%
PROFESSIONAL SERVICES	4	8	19	19	0	0.0%	11	135.9%
LICENCES, PERMITS, FEES	21	21	32	32	0	0.0%	11	51.4%
CREDIT CARD SERVICE CHARGES	1	2	15	15	0	0.0%	13	596.1%
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	\$7,784	\$8,488	\$8,842	\$9,208	\$367	4.1%	\$720	8.5%
Net Expenditures/(Revenues)	(\$2,538)	(\$11,423)	(\$3)	(\$953)	(\$951)	35078.4%	\$10,469	-91.7%
TRANSFERS TO/(DRAW FROM) RESERVES	\$2,538	\$11,423	\$3	\$953	\$951	35078.4%	(\$10,469)	-91.7%
Full Time Complement	41	44	46	54				

Major changes in 2022 Budget from the 2021 Budget:

User Fees & Service Charges: Increase due to higher development activity forecasted for 2022.

Contracts & Service Agreements: Increase 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.

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
25.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.	Address issues and concerns from Council, residents and businesses in a timely manner especially regarding road safety, large subdivisions and in-fill development.	Develop public notification protocol for major development projects and their status through social media, Councillors' newsletters and other means.
		Develop notification protocol on all capital projects providing Pre-construction Notices, construction Notices and any subsequent Update Notices as is necessary
		Continue to enhance and streamline the residential in-fill development review, approval and enforcement process.
26.1 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.	Work with key partners like York Region Transit towards an autonomous shuttle pilot to showcase the innovative spirit of the City.
	Continue to automate processes and use various corporate software such as Eclipse to monitor progress and provide relevant metrics for KPIs	Continue to leverage the functionality of Eclipse to improve the performance within the Engineering Department.
27.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Review and update the Department's succession by identifying and developing key staff as part of succession planning plan and leadership training program	Provide leadership training to and retaining talented staff through formal training and mentoring programs.
		Provide opportunities to key staff that would permit them to continue to develop professionally. Opportunities may include special assignments, secondments, and cross-training.
	Explore opportunities for cross-training within the Department	Provide mentoring and training to key staff.
		Identify staff knowledge and experience gaps and provide opportunities for cross-training



Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Average corporate training hours per full-time employee	10.2	11.6	3.4	10	10	10	2022
Average number of sick days per full-time employee	4.3	6.4	7.7	4	<8	<8	2025
% Staff turnover rate	4.1%	6.4%	0%	5.9%	<8%	<8%	2023
Average timelines for review and approval of res. Infill developments	N/A	N/A	N/A	N/A	100 days/cycle		
Number of Public notifications issued by the Engineering Department ^{Note}							

Note: New measure for 2022

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
29.2 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Raise community awareness and increase engagement in the work of the Department.	Also in 1.1 - Develop public notification protocol for major construction and development projects through social media, Councillors' newsletters and other means.
		Review and update the Engineering Department information on City website
30.2 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.	Continue to hold events and operate services that promote active and healthy lifestyles such as Markham Cycling Day, Markham Cycles Bike Hub, and Open Streets Markham.
31.2 Build Markham as the best place to live, invest, work, and experience rich diversity.	Prioritize the provision of municipal infrastructure to open up lands for development.	Develop an infrastructure plan to facilitate the installation of critical municipal services to key development areas, e.g. The MIX – Markham Innovation Exchange, Markham Centre, Langstaff, Yonge Street corridor.
		As a part of the Strategic Implementation Plan to establish delivery and funding models for municipal services where the City is the landowner.
	Reduce noise pollution to the residential community.	Complete the whistle cessation project for rural crossings in Markham. (ex. 9 th Line)

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Number of Public notifications issued by the Engineering Department ^{Note}							
Number of participants in cycling events ^{Note}							

Note: New measure for 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>3.36 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.</p>	<ul style="list-style-type: none"> Advocate for higher order transit including Yonge Subway and 407 Transitway Pursue the integration of transit-oriented design in development Provide incentives for growth within areas where appropriate infrastructure already in place 	<p>Work with the Province and Metrolinx on the early delivery of Yonge Subway Extension, including the Royal Orchard Station.</p>
		<p>Continue to advance the planning for the Denison and Major Mackenzie GO Stations.</p>
		<p>Advocate for the realignment of 407 Transitway through Markham Centre and acceleration of its implementation</p>
		<p>Work with York Region on the widening of existing regional roads to accommodate the elimination of the planned Donald Cousens Parkway extension west of Highway 48.</p>
		<p>Work with York Region on the delivery of the arterial road system including the Frequent Transit Network and Highway 404 Midblock Crossings.</p>
	<ul style="list-style-type: none"> Implement Active Transportation Master Plan and first and last kilometre solutions (biking, walking, transit) 	<p>Review and update the Sidewalk Completion Program to define a formal capital design and construction plan for its completion.</p>
		<p>Develop a capital & operational plan, along with a prioritization framework for Council endorsement on the Active Transportation Master Plan.</p>
		<p>Continue partnership with YRDSB to pilot Active School Travel programs at select schools to promote active ways to get to/from school and to enhance the school and community connection</p>
	<ul style="list-style-type: none"> Development of a comprehensive Road Safety Program 	<p>Initiate the development of a City-wide Road Safety Plan by retaining a consultant to carry out the study and consult with the public and stakeholders. The Plan will be brought forward in 2024.</p>
		<p>Develop policy framework on the consideration of:</p> <ol style="list-style-type: none"> 1. traffic calming requests; 2. stop sign implementation requests; 3. PXO installation requests; 4. Traffic Signal installations; 5. Speed reduction requests
<p>Continue to implement and monitor the effectiveness of existing and/or proposed traffic</p>		

		<p>calming measures to mitigate speeding in residential areas.</p> <p>Plan and implement safer street crossings and access to schools and associated neighbourhood amenities.</p>
3.37 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.	Work with Planning Department to develop secondary plans for intensification areas including Markham Centre, Milliken Centre, Markville, Langstaff Gateway, Yonge-Steeles.
	Development of a City-Wide Parking Strategy (CWPS).	<ul style="list-style-type: none"> Develop and obtain Council support for the Terms of Reference of the CWPS study. Retain a consultant to carry out the CWPS study and consult with the public and stakeholders. <p>Bring forward a draft CWPS report by early 2024.</p>
3.38 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Update Business Continuity Plan (BCP) to reflect changing work environment	Incorporate necessary changes to the BCP to reflect Hybrid Work Pilot and ultimate intended work arrangement policy.
3.39 Protect and enhance natural environment and built form.	Plan, develop and construct the Markham Centre Trail (MCT)	Complete the Phase 3 MCT EA
		Complete MCT Phase 2 design
		Construct Phase 2 of the MCT from the north side of the Rouge River from Birchmount Rd to Sheridan Pond
	Retain consultant to undertake the design of Phase 3 MCT	
Plan, develop and construct the Rouge Valley Trail (RVT)	<ul style="list-style-type: none"> Completed Phase 1 (3.1km & 3 ped bridges) of the RVT in 2013/2014 Completed Phase 2 (3.5km & 3 ped bridges) of the RVT in 2016/2017 Completed Phase 3 (1.5km & 3 ped bridges) of the RVT in 2017/2018 	Retain consultant to undertake the detailed design of the RVT Phase 4B from 14th Ave to Donald Cousens Parkway
		Construct a new trail connection to the RVT from Kennedy to Austin

	<ul style="list-style-type: none"> Completed Phase 4A (1km & 1 ped bridge) of the RVT in 2019/2020 	
	Ensure new developments maintain or improve hydrologic cycle.	<p>Work with the Conservation Authority in updating floodplain mapping</p> <p>Work with development industry to identify innovative solutions that would result in efficient use of land.</p>
	Develop an Excess Soils Policy.	In response to MOECC's new Excess Soil Regulation and in consultation with Legal and affected Departments draft a report to Council on a Excess Soils Policy

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
KM of development-related roads placed on acceptance for maintenance	19.21	14.16	10.2	6.56	N/A	N/A	N/A
KM of development-related sidewalk placed on acceptance for maintenance	20.0	14.5	10.2	6.7	N/A	N/A	N/A
Cumulative KM of the RVT and MCT trail system completed ^{Note}	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pedestrian and cyclist collision rate ^{Note}	N/A	N/A	N/A	N/A	N/A	N/A	N/A
KM of cycling facilities constructed as part of the ATMP ^{Note}	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of MUP cross-rides constructed ^{Note}	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of traffic calming measures constructed ^{Note}	N/A	N/A	N/A	N/A	N/A	N/A	N/A
No of Stormwater ponds reviewed and approved ^{Note}	2	2	0	0	N/A	N/A	N/A

Note: New measure for 2022

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>4.28 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 Change Orders and Purchase Orders Amendments are minimized.</p>	<p>Ensure staff thoroughly review the scope of work for construction tenders, RFP and RFQs to minimize the need for COs and POAs</p>
	<p>Investigate and explore alternative program/project delivery models to increase the Department’s capital project throughput</p>	<p>Develop a protocol and training for any future COs and POAs that require a Briefing Note outlining the rationale for such change and any liability of consultants for such changes</p>
	<p>Investigate opportunities to utilize external resources to augment City internal resources.</p>	<p>Working with Procurement and HR, investigate program delivery models such as the Program Management Assignments and Vendor of Record Assignments</p>
<p>4.29 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.</p>	<p>Manage the City’s Traffic Assets</p>	<p>Replace the existing Traffic Assets, as identified in the Traffic Life Cycle Reserve Study and in-field conditions assessment.</p>
<p>4.30 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.</p>	<p>Increase the quality of the review and enhance effectiveness and efficiencies in the approval cycle.</p>	<p>Advance team-based approach with the other Departments for the review and approval of Development Applications as well as the delivery of Capital Projects, defining roles & responsibilities for increased accountability and efficiency</p>
		<p>Review, update and/or develop Municipal Inspection Manual/Guideline for inspection staff to ensure all activities and requirements are harmonized across the Department.</p>
		<p>Review and update the City’s development design guidelines and standards to ensure harmonized Engineering review process with input from Environment Services, Operations and Parks.</p>
		<p>Review and develop KPIs that are better indicators of individual and team performance, based on scope, complexity and workload, highlighting measures of volume and efficiency</p>

		Review, update and/or develop an appropriate tracking system to ensure projects, studies and developments meet expectations.
	Ensure that costs associated to all development-related review activities are fully recovered.	Continue to streamline department business process to ensure the department is financially self-sustaining
		Support the City in updating the development fee revenue forecasting model.
		Comprehensively review and update the Development Fee by-law to ensure full cost recovery of services provided
	Ensure all staff effort, with the exception of Traffic Asset task, is 100% cost recovery including projects by external agencies and other levels of government	Make allowance in Development Charges Background Study to recover cost for staff involvement in non-City's initiatives or negotiate fees for staff involvement

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
No. of Change Orders issued ^{Note}	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total value of Change Orders issued ^{Note}	N/A	N/A	N/A	N/A	N/A	N/A	N/A
No. of Purchase Order Amendments issued ^{Note}	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total value of Purchase Order Amendments issued ^{Note}	N/A	N/A	N/A	N/A	N/A	N/A	N/A
No. of Traffic signals repaired or updated ^{Note}	N/A	N/A	N/A	N/A	N/A	N/A	N/A
No. of new plan of subdivision applications received ^{Note}	10	8	5	7	N/A	N/A	N/A
No. of new site plan application received ^{Note}	86	61	44	43	N/A	N/A	N/A

Note: New measure for 2022

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
10.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.	Address issues and concerns from Council, residents and businesses in a timely manner especially regarding road safety, large subdivisions and in-fill development.	Enhance public notification protocol for major development projects and their status	
		Enhance notification protocol on all capital projects providing Pre-construction Notices, Construction Notices and any subsequent Update Notices	
		Continue to enhance and streamline the residential in-fill development review, approval and enforcement process.	
11.1 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.	Work with key partners like York Region Transit towards an autonomous shuttle pilot to showcase the innovative spirit of the City.	
	Continue to automate processes and use various corporate software such as Eclipse to monitor progress and provide relevant metrics for KPIs	Investigate the functionality of Eclipse looking at any additional modules to improve the performance within the Engineering Department.	
12.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Review and update the Department's succession by identifying and developing key staff as part of succession planning plan and leadership training program	Provide leadership training to and retaining talented staff through formal training and mentoring programs.	
		Provide opportunities to key staff that would permit them to continue to develop professionally. Opportunities may include special assignments, secondments, cross-training.	
	Explore opportunities for cross-training within the Department	Provide mentoring and training to key staff.	
		Identify staff knowledge and experience gaps and provide opportunities for cross-training	

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
<p>10.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.</p>	<p>Raise community awareness and increase engagement in the work of the Department. Also in</p>	<p>1.1 - Develop public notification protocol for major construction and development projects through social media, Councillors' newsletters and other means.</p>	
		<p>Review and update the Engineering Department information on City website</p>	
<p>11.1 Support arts, culture, recreation and sport to enrich the fabric of our communities.</p>	<p>Promote active and healthy events that also serve to accelerate the modal shift to non-auto use in everyday living.</p>	<p>Continue to hold events and operate services that promote active and healthy lifestyles such as Markham Cycling Day, Markham Cycles Bike Hub, and Open Streets Markham.</p>	
<p>12.1 Build Markham as the best place to live, invest, work, and experience rich diversity.</p>	<p>Prioritize the provision of municipal infrastructure to open up lands for development.</p>	<p>Develop an infrastructure plan to facilitate the installation of critical municipal services to key development areas, e.g. The MIX – Markham Innovation Exchange, Markham Centre, Langstaff, Yonge Street corridor.</p>	
		<p>As a part of the Strategic Implementation Plan to establish delivery and funding models for municipal services where the City is the landowner.</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	Year
<p>13.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.</p>	<ul style="list-style-type: none"> •Advocate for higher order transit including Yonge Subway and 407 Transitway •Pursue the integration of transit-oriented design in development •Provide incentives for growth within areas where appropriate infrastructure already in place 	<p>Work with the Province and Metrolinx on the early delivery of Yonge Subway Extension, including the Royal Orchard Station.</p>	
		<p>Continue to advance the planning for the Denison and Major Mackenzie GO Stations.</p>	
		<p>Advocate for the realignment of 407 Transitway through Markham Centre and acceleration of its implementation</p>	
		<p>Work with York Region on the widening of existing regional roads to accommodate the elimination of the planned Donald Cousens Parkway extension west of Highway 48.</p>	
		<p>Work with York Region on the delivery of the arterial road system including the Frequent Transit Network and Highway 404 Midblock Crossings</p>	
	<p>Implement Active Transportation Master Plan and first and last kilometre solutions (biking, walking, transit)</p>	<p>Develop a program delivery model for Council endorsement on the Active Transportation Master Plan.</p>	
	<p>Development of a comprehensive Road Safety Program</p>	<p>Undertake the development of a City-wide Road Safety Plan with the consultant. The Plan will be brought forward in 2024.</p>	
		<p>Continue partnership with YRDSB to pilot Active School Travel programs at select schools to promote active ways to get to/from school and to enhance the school and community connection</p>	

		<p>Develop policy framework for Transportation related matters and operations.</p> <p>Continue to implement and monitor the effectiveness of existing and/or proposed traffic calming measures to mitigate speeding in residential areas.</p>	
		<p>Plan and implement safer street crossings and access to schools and associated neighbourhood amenities.</p>	
14.1 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	<p>Encourage development proposals to permit and allow for different modes of transportation.</p>	<p>Work with Planning Department to develop secondary plans for intensification areas including Markham Centre, Milliken Centre, Markville, Langstaff Gateway, Yonge-Steeles.</p>	
	<p>Development of a City-Wide Parking Strategy (CWPS).</p>	<p>Working with the consultant to carry out the CWPS study and consult with the public and stakeholders.</p> <p>Bring forward a draft CWPS report by early 2024</p>	
15.1 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	<p>Update Business Continuity Plan (BCP) to reflect changing work environment</p>	<p>Incorporate necessary changes to the BCP to reflect any possible labour and/or consultant/contractor disruption.</p>	
16.1 Protect and enhance our natural environment and built form.	<p>Plan, develop and construct the Markham Centre Trail (MCT)</p>	<p>Complete MCT Phase 3 design</p>	
		<p>Construct Phase 2 of the MCT</p>	
	<p>Plan, develop and construct the Rouge Valley Trail (RVT)</p>	<p>Complete Phase 4B RVT design</p>	
		<p>Construct Phase 4B of the RVT</p>	
	<p>Ensure new developments maintain or improve hydrologic cycle</p>	<p>Work with the Conservation Authority in updating floodplain mapping</p>	
		<p>Work with development industry to identify innovative solutions that would result in efficient use of land</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	Year
<p>9.1 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 Change Orders and Purchase Orders Amendments are minimized.</p>	<p>Ensure staff thoroughly review the scope of work for construction tenders, RFP and RFQs to minimize the need for COs and POAs</p>	
		<p>Develop a protocol and training for any future COs and POAs that require a Briefing Note outlining the rationale for such change and any liability of consultants for such changes</p>	
	<p>Investigate and explore alternative program/project delivery models to increase the Department's capital project throughput</p>	<p>Working with Procurement and HR, investigate program delivery models such as the Program Management Assignments and Vendor of Record Assignments</p>	
	<p>Investigate opportunities to utilize external resources to augment City internal resources.</p>	<p>Working with Procurement and HR investigate areas to procure external services to augment internal resources</p>	
<p>10.1 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.</p>	<p>Manage the City's Traffic Assets</p>	<p>Replace the existing Traffic Assets, as identified in the Traffic Life Cycle Reserve Study and in-field conditions assessment.</p>	
<p>11.1 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.</p>	<p>Increase the quality of the review and enhance effectiveness and efficiencies in the approval cycle.</p>	<p>Advance team-based approach with the other Departments for the review and approval of Development Applications as well as the delivery of Capital Projects, defining roles & responsibilities for increased accountability and efficiency</p>	
		<p>Review, update and/or develop Municipal Inspection Manual/Guideline for inspection staff to ensure all activities and requirements are harmonized across the Department.</p>	

		Review and update the City's development design guidelines and standards to ensure harmonized Engineering review process with input from Environment Services, Operations and Parks.	
		Review and develop KPIs that are better indicators of individual and team performance, based on scope, complexity and workload, highlighting measures of volume and efficiency	
		Review, update and/or develop an appropriate tracking system to ensure projects, studies and developments meet expectations.	
		Continue to streamline department business process to ensure the department is financially self-sustaining	
	Ensure that costs associated to all development-related review activities are fully recovered.	Support the City in updating the development fee revenue forecasting model.	

Last revised: July 15, 2021



PLANNING AND URBAN DESIGN 2022 OPERATING BUDGET

<u>Description (in \$000's)</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2022 Bud. vs. 2021 Bud.</u>		<u>2022 Bud. vs. 2021 Act.</u>		
					<u>\$ Incr./ (Decr.)</u>	<u>% Change</u>	<u>\$ Incr./ (Decr.)</u>	<u>% Change</u>	
Revenues									
USER FEES & SERVICE CHARGES	\$16,031	\$16,986	\$13,498	\$12,828	(670)	-5.0%	(4,158)	-24.5%	
RECOVERIES & CONTRIBUTIONS	0	77	0	0	0	0.0%	(77)	-100.0%	
Total Revenues	\$16,031	\$17,064	\$13,498	\$12,828	(\$670)	-5.0%	(\$4,236)	-24.8%	
Expenses									
SALARIES AND BENEFITS	\$4,854	\$5,246	\$6,053	\$7,164	\$1,111	18.4%	\$1,919	36.6%	
PRINTING & OFFICE SUPPLIES	14	13	32	32	0	0.0%	20	157.1%	
OPERATING MATERIALS & SUPPLIES	1	3	5	5	0	0.0%	2	73.0%	
COMMUNICATIONS	7	9	11	11	0	0.0%	2	20.0%	
TRAVEL EXPENSES	3	1	33	33	0	0.0%	32	3785.8%	
TRAINING	2	2	14	14	0	0.0%	11	484.0%	
CONTRACTS SERVICES AGREEMENT	3,745	4,051	4,051	4,150	99	2.5%	99	2.5%	
RENTAL/LEASE	0	0	1	1	0	0.0%	1	0.0%	
PROFESSIONAL SERVICES	3	6	17	17	0	0.0%	10	159.7%	
LICENCES, PERMITS, FEES	37	35	38	38	0	0.0%	2	5.7%	
CREDIT CARD SERVICE CHARGES	31	50	20	20	0	0.0%	(30)	-59.8%	
PROMOTION & ADVERTISING	3	5	6	6	0	0.0%	1	27.9%	
OFFICE FURNISHING & EQUIPMENT	0	0	1	1	0	0.0%	1	0.0%	
OTHER EXPENDITURES	1	4	3	3	0	0.0%	(1)	-23.8%	
Total Expenses	\$8,700	\$9,424	\$10,283	\$11,494	\$1,210	11.8%	\$2,070	22.0%	
Net Expenditures/(Revenues)	(\$7,332)	(\$7,640)	(\$3,215)	(\$1,334)	\$1,881	-58.5%	\$6,305	-82.5%	
TRANSFERS TO/(DRAW FROM) RESERVES	\$7,332	\$7,640	\$3,215	\$1,334	(\$1,881)	-58.5%	(\$6,305)	-82.5%	
Full Time Complement	43	45	50	60					

Major changes in the 2022 Budget from the 2021 Budget:

User Fees & Service Charges: Decrease due to lower Planning-related development activity forecasted in 2022.

Contracts & Service Agreements: Increase 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 the 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
28.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.	Implement the recommendations of the 2019 Development Review process assessment	Continue to Implement as many recommendations as possible in 2022.
	Continue to meet with City Builders Forum	Continue to understand the concerns of developers and try to address their concerns.
29.1 Leverage leading technologies to enable city building and evolution / transformation of our services.	Complete implementation of E-Plan	Complete ePLAN procedures manual/project for all Planning/Engineering folders.
	Improve assessment forecasting.	Expand development of assessment forecasting model in AMANDA system to include and improve fee projection, and allocation models.
	Support Digital Markham and work with the development industries to build a frictionless city.	Manage and improve website content and seek to improve navigation and user experience.
30.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Undertake succession planning and talent management strategy	Provide management training to managers as appropriate and develop potential leaders.
	Improve staff satisfaction	Implement departmental improvement plans based on the results from the 2021 Staff Satisfaction Survey for these drivers: workload stress, impact of job on personal life, workload manageability

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
ePLAN % site plan approvals completed within targeted timeframes	46%	37%	40%	24%	85	85	2024
ePLAN % minor variance approvals completed within targeted timeframes	N/A	87%	70%	53%	85	85	2024
ePLAN consent application approvals completed within targeted timeframes	N/A	81%	82%	80%	85	85	2024
% of recommendations to be implemented from Development Review Process assessment	N/A	N/A	N/A	24%	80%	80%	2023
Average corporate training hours per full-time employee	4	7.8	6.1	5.8	10	20	2024



Average number of sick days per full-time employee	5.2	5.7	4.1	4.3	4	4	Met
% Staff turnover rate	4%	7.8%	17.5%	12%	4%	4%	2024
Staff Survey Average Satisfaction Rating	N/A	58%	N/A	N/A	65%	80%	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
32.2 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Plan for a major Civic Square	Q1 Work with Mayor and Remington to determine Optimal location Considering policy/locational issues as part of Markham Centre Secondary Plan Q3 Include design budget in the 2023 budget request
33.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure an excellent Urban experience in Markham	Support the Corporate Public Art Program and continue to collect Public Art funds through the development process Promote the inclusion of public art as a component of the Section 37/CBC funds collected in accordance with new Provincial legislation
34.2 Build Markham as the best place to live, invest, work, and experience rich diversity.	Improve public engagement Continue to explore potential improvements with respect to Social Equity and anti-Racism.	Implement the new public notification signs for development applications Implement any actionable findings of the review that is underway in Development Services
		Continue to promote and generate purpose built second suites in Markham

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>3.40 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>Make TDM measures a priority when reviewing site plan applications in centers and corridors</p>
		<p>Advance the use of updated green development standard, the sustainability metrics that includes measures to improve mobility options and promote active transportation</p>
<p>3.41 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.</p>	<p>Finalize and implement affordable housing strategy</p>	<p>Implement actions in approved Affordable & Rental Housing Strategy, including inclusionary zoning</p>
		<p>Partner with private and non-profit organizations to build affordable rental housing</p>
	<p>Promote affordable and purpose built rental housing, including second suites through the development review process</p>	<p>Promote seniors' accommodation (master bedrooms on main floor, elevators, design features to support accessibility etc.) through the development process.</p>
	<p>Encourage the development of seniors housing</p>	<p>Promote seniors' accommodation (master bedrooms on main floor, elevators, design features to support accessibility etc.) through the development process.</p>
	<p>Ensure that from a built form perspective Markham is accessible and inclusive</p>	<p>Finalize Age Friendly Design Guidelines for a Markham that is accessible, inclusive, functional, safe and adaptable to people of all ages with varying needs and abilities.</p>
	<p>Initiate/Complete Secondary Plans</p>	<p>Complete Markham Centre, Cornell Centre, Milliken Centre, Mount Joy and Unionville Heritage Centre Secondary Plans.</p>
	<p>Initiate Markville, Markham Village Heritage Centre, Yonge Corridor, FUA Employment Block, Hwy 404 North and Langstaff Gateway Secondary Plans</p>	<p>Encourage on-street parking to support purpose built second-suites</p>
	<p>Participate in Parking Master Plan study to be undertaken by Engineering</p>	<p>Encourage on-street parking to support purpose built second-suites</p>
<p>Support York Region's Official Plan Review including Municipal Comprehensive Review (MCR)</p>	<p>Provide input and comments for various components of York Region's MCR and Official Plan Update</p>	
<p>Provide Off-Leash Dog Area's for resident's across the City</p>	<p>Complete Off Leash Dog Area Policy</p>	

	Implement CBC By-law	Assist with the implementation of CBC by-law
3.42 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Update Special Policy Area mapping	Complete update in Q1 and send to the Province for final approval
3.43 Protect and enhance natural environment and built form.	Increase our tree canopy to mitigate climate change	Maximize the preservation of trees during the development approval process and support the planting of new trees utilizing tree compensation funds
	Improve the sustainability of private developments in support of complete communities	Advance the use of updated green development standards, the Sustainability Metrics, in the review of development applications
	Develop a wildlife and bio-diversity strategy	Develop scope of work to inform 2023 Capital Budget request for study
	Update City's Natural Heritage Inventory.	Initiate Phase 2 of the Natural Heritage Management Strategy in collaboration with Operations and other City departments
	Complete Future Urban Area Greenway Restoration Framework.	Complete project with TRCA in Q1
	Natural Assets Study	Initiate the Natural Assets Inventory and address, in part, O. Reg. 588/17 requirements related to green infrastructure

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
% annual residential development within the built-up area	63%	53%	82%	48%	> 60%	> 60%	N/A
# and % of residential units within 800 metres of higher order transit stations	N/A	20,900 and 18.7%	22,000 and 19.4%	23,900 and 20.4%	> 22%	25%	2025
% Tree Canopy Cover	18	N/A	N/A	N/A	N/A	30%	2041

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
4.31 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.		
4.32 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Develop an urban parks strategy to support the Official Plan's intensification strategy	<p>Prepare RFP and retain consultants to prepare a Parks Strategy for intensification areas.</p> <p>In consultation with the Manager of Real Property, Finance and Operations establish a policy to finance and acquire lands for parks to serve intensification areas</p>
4.33 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Confirm accuracy of Cost Recovery Business Model for application fees	<p>Undertake a review of the Development Application Fee By-law</p> <p>Confirm accuracy of revenue split between Fees, Development Charge and Tax in Q1</p> <p>Support the Commission in developing the development fee revenue forecasting model</p>

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
% of parks construction projects completed in agreed upon timeframes	N/A	0%	100%	86%*	95%	95%	2024
% of capital parks design budget approved in a particular year and is initiated in that year **	N/A	67%	50%	100%	95%	95%	2024
% of capital parks construction budget approved in a particular year and is initiated in that year ***	N/A	0%	25%	86%	95%	95%	2024

*Based on anticipated in-service date identified at time of budget request (construction completion anticipated in 2021.)

**Initiated refers to release of procurement (pre-qual., RFP, or approved developer build)

***Initiated refers to release of procurement (Tender)

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
13.1 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 to understand the concerns of developers and try to address their concerns	2023/2025
14.1 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 to improve the ePlan review process to obtain maximum output	2023/2024
15.1 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 strategy	Continue to Provide management training to managers as appropriate and develop potential leaders	2023/2025

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
13.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Plan for a major Civic Square	Design competition or world-class architect to be retained	2023
14.1 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support the Implementation of the Public Arts Master Plan	Support the Corporate Public Art Program	2023/2025
15.1 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 any appropriate improvements related to Social Equity and anti-Racism	2023/2025
		Continue to promote and generate purpose built second suites in Markham	2023/2025

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
17.1 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	Make TDM measures a priority when reviewing site plan applications in centers and corridors	2023/2025
		Advance the use of updated green development standard, the sustainability metrics that includes measures to improve mobility options and promote active transportation	2023/2025
18.1 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Continue to implement Affordable & Rental Housing Strategy	Partner with private and non-profit organizations to build affordable and rental housing	2023/2025
		Continue to promote affordable and purpose built rental housing, including second suites and seniors accommodation through the development review process	
	Complete and Initiate Secondary Plans	Complete Markville, Markham Village Heritage Centre, and Yonge Corridor Secondary Plans	2023/2025
		Complete Langstaff Gateway Secondary Plan	2023/2024
		Initiate Thornhill Centre Secondary Plan	2023
	Initiate Markham Official Plan Review	Identify updates needed to Markham's Official Plan to conform with new Regional Official Plan and 2051 planning horizon	2023
	Provide Off-Leash Dog Area's for resident's across the City	Complete Off Leash Dog Area Implementation Plan.	2023
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.	2023/2025	
19.1 Ensure business continuity of our services and infrastructure, and enable community			

resiliency and community safety.			
20.1 Protect and enhance our natural environment and built form.	Develop a wildlife and biodiversity study	Undertake study with consultants	2023
	Improve the sustainability of private developments in support of complete communities.	Advance the use of updated green development standards, the Sustainability Metrics, in the review of development applications.	2023/2025
	Natural Assets Inventory	Complete the Natural Assets Inventory and address, in part, O. Reg. 588/17 requirements related to green infrastructure.	2023

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
12.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.			
13.1 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.			
14.1 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			

Last revised: July 15, 2021



TRAFFIC OPERATIONS 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./Decr.)	% Change	\$ Incr./Decr.)	% Change
Revenues								
OTHER REVENUE	\$2	\$2	\$1	\$1	\$0	0.0%	(\$1)	-56.1%
Total Revenues	\$2	\$2	\$1	\$1	\$0	0.0%	(\$1)	-56.1%
Expenses								
SALARIES AND BENEFITS	\$505	\$508	\$625	\$533	(\$92)	-14.7%	\$25	4.9%
UTILITIES	0	61	65	65	0	0.0%	4	6.5%
TRAVEL EXPENSES	0	0	1	1	0	0.0%	1	0.0%
TRAINING	0	0	2	2	0	0.0%	2	0.0%
CONTRACTS SERVICES AGREEMENT	409	350	361	361	0	0.0%	11	3.3%
MAINT. & REPAIR - TIME & MATERIAL	2	2	5	5	0	0.0%	3	225.1%
PROFESSIONAL SERVICES	448	407	719	719	0	0.0%	312	76.5%
LICENCES, PERMITS, FEES	1	0	2	2	0	0.0%	2	0.0%
Total Expenses	\$1,366	\$1,328	\$1,779	\$1,687	(\$92)	-5.2%	\$359	27.1%
Net Expenditures/(Revenues)	\$1,364	\$1,326	\$1,778	\$1,686	(\$92)	-5.2%	\$360	27.2%
Full Time Complement	4	3	5	5				

Major changes in the 2022 Budget from the 2021 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

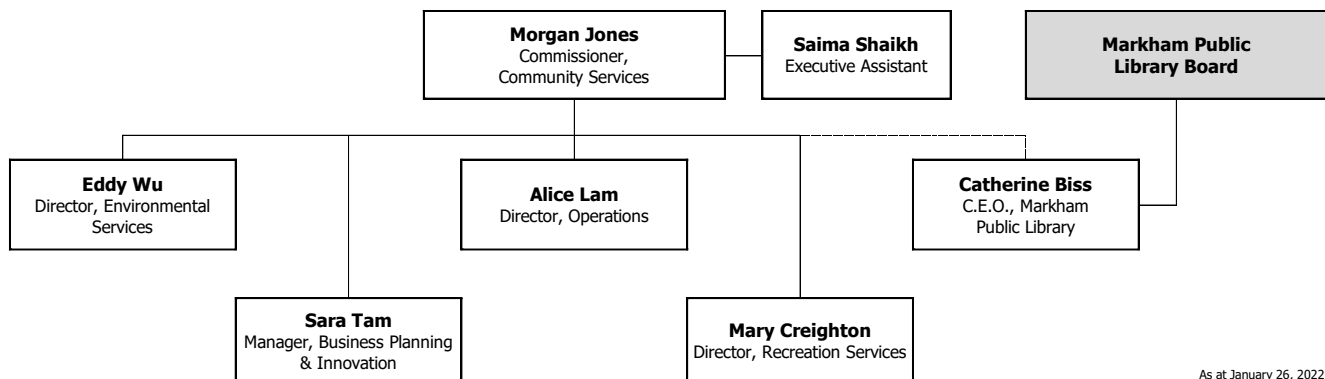
“*Working with the community to make Markham a vibrant place to live, work and play,*” is the mission statement of the Community Services Commission. It is the largest in the organization in terms of budget, staffing complement, and the number of public-facing services and facilities operated. The following 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.






As at January 26, 2022

In 2022, this Commission has an approved full-time complement of 348 positions, a gross operating expenditures budget of \$109.2 million, revenues budgeted at \$29.8 million, and a capital budget of \$55.0 million.

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.

Goal & Goal Statement	Exceptional Services by Exceptional People	Engaged, Diverse, Thriving and Vibrant City	Safe, Sustainable and Complete Community	Stewardship of Money and Resources
	Objectives	 <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>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.

2021 Commission Facts

To keep everyone safe from the COVID-19 virus, the city closed publicly accessible indoor facilities and cancelled in-person programs in 2020 and 2021. As a result, onsite visits, in-person programs, and community events experienced significant decreases, as signified by an asterisk (*) in the reported activities below.



Markham Public Library initiative, Life During A Pandemic: COVID-19

- 24,579 direct **recreation program** and 37,675 **drop-in program participants***
- Ⓜ 32,891 **sportsfield hours** permitted*
- Ⓜ 5 provincial and above **sporting events** held*

- Ⓜ 2.36 million **physical and digital library items** borrowed*
- Ⓜ 220,000 **in-person library visits***
- Ⓜ 112,800 **street trees**
- Ⓜ 312 **parks and green spaces**, 271 **playgrounds**, and 203 km of **trails** maintained
- Ⓜ 2,154 lane km of **city roads** maintained, with an additional 70 lane km maintained in winter
- Ⓜ 1,154 km of **sidewalk** maintained
- Ⓜ 29,437 **streetlights** maintained
- Ⓜ 900 city **fleet vehicles** maintained
- Ⓜ 130 **culverts and vehicular & pedestrian bridges** inspected and 8 replaced and 5 rehabilitated
- Ⓜ 30.09 million cubic metres of **water consumed** (*business and residential accounts*)
- Ⓜ 165 **textile donation bins** collected approximately 1.6 million kg of donated material for local charities
- Ⓜ 79.1% 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 **31 awards received in the last three 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 and water billing, 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 recyclables, garbage, organic waste, and yard waste from both homes and condominiums. Other services include the management of four community recycling depots, large appliances and metal pickup, management of a textile diversion system, waste diversion program development, and public education. The aim is to achieve the 85% waste diversion target in 2023, as set out by the City of Markham Council. 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 utilities locates for construction projects citywide for underground waterworks 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 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, and forestry services in the City of Markham, supported by Business, Fleet & Public Realm and 24/7 on-call operators to respond to emergencies.



- **Roads, Survey & Utility Division** is responsible for the maintenance of the City's municipal road and sidewalk network. 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, road occupancy permitting, street sweeping, catch basin cleaning, and maintenance of the stormwater ditches within the City's road right-of-way.

Survey & Utility administers and coordinates utility approvals within the City's right-of-ways, providing survey services to various internal departments, and maintaining the street lighting system.

- **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 parking lots, multi-use pathways, walkways of city-owned facilities, and monitoring of natural areas and valley lands.
- **Business, Fleet & Public Realm Division** is responsible for providing departmental business support, Public Realm program, and corporate-wide fleet services. Business support handles the coordination and management of Operations' administration and accounting, including budget management and lifecycle analyses.

The Public Realm portfolio includes management of the City's public spaces, the Parks Renaissance program to rejuvenate older parks, and the Tree Preservation program.

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 procedures.

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.

REVISED ON JANUARY 31, 2022



COMMUNITY SERVICES CONSOLIDATED (EXCLUDING WATERWORKS) 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
GRANTS AND SUBSIDIES	\$1,875	\$2,135	\$1,568	\$1,568	\$0	0.0%	(\$567)	-26.6%
LICENCES & PERMITS	235	471	249	329	80	32.0%	(141)	-30.0%
USER FEES & SERVICE CHARGES	2,656	1,449	15,801	15,917	115	0.7%	14,468	998.6%
RENTALS	3,717	2,809	9,448	9,551	102	1.1%	6,742	240.0%
SALES	199	168	448	450	2	0.5%	282	167.3%
RECOVERIES & CONTRIBUTIONS	728	528	676	681	5	0.8%	153	28.9%
OTHER REVENUE	391	286	453	462	8	1.9%	176	61.6%
INTER-DEPARTMENTAL RECOVERIES	913	913	889	889	0	0.0%	(24)	-2.6%
Total Revenues	\$10,714	\$8,759	\$29,534	\$29,847	\$314	1.1%	\$21,088	240.7%
Expenses								
SALARIES AND BENEFITS	\$40,815	\$35,036	\$55,735	\$56,513	\$779	1.4%	\$21,478	61.3%
PRINTING & OFFICE SUPPLIES	80	60	158	173	15	9.5%	113	186.4%
PURCHASES FOR RESALE	160	105	272	278	5	2.0%	173	165.3%
OPERATING MATERIALS & SUPPLIES	892	564	1,806	1,815	10	0.5%	1,252	222.1%
VEHICLE SUPPLIES	1,580	1,701	1,736	1,758	23	1.3%	58	3.4%
BOTANICAL SUPPLIES	197	233	290	276	(15)	-5.1%	42	18.1%
CONSTRUCTION MATERIALS	2,062	1,448	2,296	2,391	95	4.1%	943	65.1%
UTILITIES	4,415	3,567	6,279	6,254	(25)	-0.4%	2,687	75.3%
COMMUNICATIONS	153	165	269	263	(7)	-2.4%	98	59.4%
TRAVEL EXPENSES	45	25	68	75	7	9.8%	50	198.4%
TRAINING	69	93	266	268	2	0.9%	175	189.6%
CONTRACTS SERVICES AGREEMENT	11,247	9,491	13,351	13,637	286	2.1%	4,146	43.7%
MAINT. & REPAIR - TIME & MATERIAL	3,965	3,726	5,512	5,734	222	4.0%	2,008	53.9%
RENTAL/LEASE	403	479	587	613	26	4.4%	134	27.9%
INSURANCE	12	12	12	12	0	0.0%	0	0.0%
PROFESSIONAL SERVICES	131	95	180	180	0	0.0%	86	90.3%
LICENCES, PERMITS, FEES	624	386	622	630	8	1.3%	244	63.3%
CREDIT CARD SERVICE CHARGES	148	68	355	355	0	0.0%	287	422.4%
PROMOTION & ADVERTISING	70	54	127	127	0	0.0%	73	136.0%
CONTRACTED MUNICIPAL SERVICES	11,863	14,037	14,717	16,427	1,711	11.6%	2,390	17.0%
OTHER PURCHASED SERVICES	971	970	970	962	(8)	-0.8%	(8)	-0.8%
PMTS. TO CITIZENS/LOCAL GROUPS	55	48	45	45	0	0.0%	(3)	-5.7%
TRANSFERS TO RESERVES	336	239	408	408	0	0.0%	168	70.5%
OTHER EXPENDITURES	21	21	13	13	0	0.0%	(8)	-38.8%
Total Expenses	\$80,315	\$72,622	\$106,075	\$109,209	\$3,134	3.0%	\$36,587	50.4%
Net Expenditures/(Revenues)	\$69,601	\$63,863	\$76,542	\$79,362	\$2,821	3.7%	\$15,500	24.3%
Full Time Complement	282	294	350	350				



ENVIRONMENTAL ASSETS 2022 OPERATING BUDGET

<u>Description (in \$000's)</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2022 Bud. vs. 2021 Bud.</u>		<u>2022 Bud. vs. 2021 Act.</u>	
					<u>\$ Incr./(Decr.)</u>	<u>% Change</u>	<u>\$ Incr./(Decr.)</u>	<u>% Change</u>
Revenues								
Expenses								
SALARIES AND BENEFITS	\$796	\$792	\$886	\$927	\$41	4.6%	\$135	17.1%
PRINTING & OFFICE SUPPLIES	2	1	4	4	0	0.0%	3	199.3%
OPERATING MATERIALS & SUPPLIES	29	11	25	25	(0)	-1.2%	14	118.9%
COMMUNICATIONS	3	2	4	1	(3)	-75.3%	(1)	-54.4%
TRAVEL EXPENSES	(0)	1	5	10	5	97.4%	8	768.1%
TRAINING	1	5	4	9	4	96.3%	4	67.9%
MAINT. & REPAIR - TIME & MATERIAL	0	0	0	2	2	0.0%	2	0.0%
RENTAL/LEASE	0	1	2	0	(2)	-100.0%	(1)	-100.0%
LICENCES, PERMITS, FEES	9	5	5	12	6	120.4%	7	132.1%
CREDIT CARD SERVICE CHARGES	0	0	0	0	0	0.0%	0	0.0%
CONTRACTED MUNICIPAL SERVICES	0	0	0	1	1	0.0%	1	0.0%
OTHER PURCHASED SERVICES	29	29	29	20	(9)	-31.4%	(9)	-31.4%
Total Expenses	\$869	\$847	\$965	\$1,010	\$45	4.6%	\$162	19.1%
Net Expenditures/(Revenues)	\$869	\$847	\$965	\$1,010	\$45	4.6%	\$162	19.1%
Full Time Complement	10	9	10	10				

Major changes in the 2022 Budget from the 2021 Budget:
No significant changes.



ENVIRONMENTAL SERVICES - WASTE 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./Decr.)	% Change	\$ Incr./Decr.)	% Change
Revenues								
PROVINCIAL GRANTS & SUBSIDIES	\$1,604	\$1,864	\$1,297	\$1,297	\$0	0.0%	(\$567)	-30.4%
USER FEES & SERVICE CHARGES	39	51	37	37	1	2.0%	(14)	-27.3%
SALES	81	76	108	110	2	2.0%	34	45.3%
RECOVERIES & CONTRIBUTIONS	92	114	60	62	1	2.0%	(52)	-45.9%
OTHER REVENUE	116	104	106	114	8	7.9%	10	10.0%
Total Revenues	\$1,931	\$2,209	\$1,608	\$1,621	\$12	0.8%	(\$588)	-26.6%
Expenses								
SALARIES AND BENEFITS	\$532	\$660	\$611	\$534	(\$77)	-12.7%	(\$127)	-19.2%
PRINTING & OFFICE SUPPLIES	6	3	6	6	0	0.0%	2	71.9%
PURCHASES FOR RESALE	132	99	176	181	5	3.1%	82	83.0%
OPERATING MATERIALS & SUPPLIES	101	61	127	101	(26)	-20.4%	40	65.4%
UTILITIES	2	5	2	2	0	0.0%	(3)	-58.8%
COMMUNICATIONS	3	4	8	4	(3)	-41.7%	0	11.0%
TRAVEL EXPENSES	2	0	9	9	0	0.0%	8	1692.5%
TRAINING	0	0	0	0	0	0.0%	(0)	-100.0%
CONTRACTS SERVICES AGREEMENT	287	175	99	122	23	23.1%	(53)	-30.3%
MAINT. & REPAIR - TIME & MATERIAL	9	15	12	12	0	0.2%	(3)	-18.7%
RENTAL/LEASE	0	0	0	0	0	0.0%	(0)	-100.0%
PROFESSIONAL SERVICES	35	2	22	22	0	0.0%	20	1005.0%
LICENCES, PERMITS, FEES	1	1	2	2	0	0.0%	1	45.9%
CREDIT CARD SERVICE CHARGES	4	5	4	4	0	0.0%	(1)	-18.4%
CONTRACTED MUNICIPAL SERVICES	9,467	11,856	12,664	14,379	1,715	13.5%	2,523	21.3%
OTHER PURCHASED SERVICES	29	29	29	30	1	3.6%	1	3.6%
Total Expenses	\$10,611	\$12,918	\$13,770	\$15,408	\$1,638	11.9%	\$2,490	19.3%
Net Expenditures/(Revenues)	\$8,681	\$10,709	\$12,161	\$13,787	\$1,625	13.4%	\$3,078	28.7%
Full Time Complement	4	4	5	5				

Major changes in the 2022 Budget from the 2021 Budget:

Contracted Municipal Services: Increase due to higher waste collection contract price.



ENVIRONMENTAL SERVICES - WATERWORKS 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Sales & Purchase of Water Revenue								
FINES/ BILLINGS	\$137,100	\$134,063	\$132,627	\$136,002	\$3,375	2.5%	\$1,939	1.4%
CONTRACTED MUNICIPAL SERVICES	103,939	103,480	102,124	105,452	3,328	3.3%	1,972	1.9%
Total Sales & Purchase of Water Revenue	\$33,160	\$30,583	\$30,503	\$30,550	\$47	0.2%	(\$33)	-0.1%
Other Revenues								
USER FEES & SERVICE CHARGES	350	540	533	545	12	2.2%	5	0.9%
SALES	467	562	567	578	11	2.0%	16	2.8%
RECOVERIES & CONTRIBUTIONS	279	398	300	300	0	0.0%	(98)	-24.7%
OTHER REVENUE	0	0	14	14	0	0.0%	14	0.0%
Total Other Revenues	\$1,095	\$1,500	\$1,413	\$1,436	\$23	1.6%	(\$64)	-4.2%
Other Expenses								
SALARIES AND BENEFITS	\$7,755	\$7,526	\$8,193	\$8,337	\$144	1.8%	\$811	10.8%
PRINTING & OFFICE SUPPLIES	18	16	34	34	0	0.0%	18	109.8%
OPERATING MATERIALS & SUPPLIES	90	81	140	138	(2)	-1.2%	57	70.2%
CONSTRUCTION MATERIALS	434	405	551	258	(292)	-53.1%	(146)	-36.2%
UTILITIES	27	28	56	36	(20)	-35.8%	8	30.1%
COMMUNICATIONS	51	36	67	47	(20)	-29.4%	12	33.2%
TRAVEL EXPENSES	3	9	47	47	0	0.0%	37	411.8%
TRAINING	57	66	70	79	9	12.9%	12	18.2%
CONTRACTS SERVICES AGREEMENT	2,399	2,569	3,156	3,507	351	11.1%	938	36.5%
MAINT. & REPAIR - TIME & MATERIAL	295	381	475	454	(21)	-4.4%	73	19.2%
RENTAL/LEASE	4	3	7	7	0	0.0%	4	104.8%
PROFESSIONAL SERVICES	122	71	121	121	0	0.0%	50	69.8%
LICENCES, PERMITS, FEES	56	68	66	66	0	0.0%	(2)	-2.8%
CREDIT CARD SERVICE CHARGES	2	2	1	1	0	0.0%	(1)	-31.6%
OTHER PURCHASED SERVICES	2,755	2,784	2,784	2,859	76	2.7%	76	2.7%
WRITE-OFFS	0	0	5	3	(2)	-40.0%	3	0.0%
Total Other Expenses	\$14,069	\$14,044	\$15,771	\$15,994	\$222	1.4%	\$1,949	13.9%
Net Revenues	(\$20,187)	(\$18,038)	(\$16,145)	(\$15,993)	\$153	-0.9%	\$2,046	-11.3%
TRANSFERS TO RESERVE	\$20,187	\$18,038	\$16,145	\$15,993	(\$153)	-0.9%	(\$2,046)	-11.3%
Full Time Complement	65	61	67	68				

Major changes in the 2022 Budget from the 2021 Budget:

Fines/Billings: Increase due to a higher retail water/wastewater rate in 2022 compared to that in 2021.

Contracted Municipal Services: Increase due to higher wholesale water/wastewater rate from the Region in 2022 compared to that in 2021.

Construction Material: Budget transfer to Contract Services Agreement (\$347k) offset partially by increase of \$58k for water meter installation based on historical trending.

Contracted Services Agreement: Budget transfer from Construction Material (\$347k).

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

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
31.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.	Ensure: <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 	Conduct one formal customer satisfaction survey to measure and inform on the effectiveness of our services and processes – Annual maintenance repair survey (<i>BMFT Action 1.1.1</i>)
		Customer Satisfaction metrics being reviewed with Top Management as part of DWQMS Management Review twice per year (Q2 and Q4 2022)
		Transition to a new waste collection contract by Q1, 2022
		Participate in the development of a new Water Billing process with a potential new vendor in Q4, 2022
32.1 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	Support implementation of cross-departmental IT projects (CRM, EAM, POS), complete Phase 1 of EAM implementation, and start to operationalize EAM within the department (<i>BMFT Action 1.2.1</i>)
		Support <i>the advancement of Digital Markham / "Frictionless City"</i> (<i>BMFT Actions 1.2.3 and 3.4.4</i>) <ul style="list-style-type: none"> • Implement textile bin sensors, as part of the Best of the Best 2 Diversion Strategy, by Q4 2022 (<i>BMFT Action 3.4.4</i>)
		Develop Supervisory Control And Data Acquisition (SCADA) design standards in Q4, 2022
		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>)
		Review technology opportunities for enhancing waste diversion in multi-residential buildings, as part of Best of Best 2 Diversion Strategy, by Q4, 2022 (<i>BMFT Action 3.4.4</i>)
		Continue to undertake succession management, provide opportunities for secondment, and document position tasks (<i>BMFT Action 1.3.2</i>)
33.1 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 to undertake succession management, provide opportunities for secondment, and document position tasks (<i>BMFT Action 1.3.2</i>)



Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
# of Formal Customer Satisfaction Surveys Completed	1	1	1	1	1	1 per year	Ongoing
Overall rating on specific services surveys (informal door hangers, phone call follow-ups)	97%	98%	98%	98%	80%	80%	Ongoing
Recognition Rating ¹	N/A	51%	N/A	N/A	>=65%	>=65%	Ongoing
Staff Satisfaction Rating ¹	N/A	69%	N/A	N/A	>=70%	>=70%	Ongoing
Healthy Work Environment Index from Staff Sat Survey ¹	N/A	57%	N/A	N/A	70%	70%	Ongoing
Organizational Engagement Index from Staff Sat Survey ¹	N/A	60%	N/A	N/A	70%	70%	Ongoing
# of Hours of Training per employee – HR data	4.0	3.6	4.7	3.4	5.0	8.0	2023
# of Hours of Training per employee (Waterworks)	80.94	52.63	76.33	60.96	75.00	75.00	Current
Staff Absenteeism (average # of days per employee)	7.6	9.0	14.2	9.4	<=8.4	<=8.4	Ongoing
# of days lost due to injury	11	0	0	0	0	0	0

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
35.2 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	To support community engagement initiatives	Refresh education campaign on tap water and single-use plastic, and complete new education video for blue and green bins by Q4, 2022
		Participate in Neighbourhood Partnership Strategy, as required (<i>BMFT Action 2.1.1</i>)
		Advocate for Zero Waste events in the city and provide advice to the development of Special Events Strategy (<i>BMFT Action 2.1.4</i>)
36.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.		Continue to support the development and implementation of the Diversity Action Plan Update and related corporate initiatives (<i>BMFT Action 2.2.4</i>)
37.2 Build Markham as the best place to live, invest, work, and experience rich diversity.		

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
# of community events attended	46	38	23	0	1	30	2022
# of presentations conducted for children and adult students <ul style="list-style-type: none"> • In-person • Virtual (New channel in response to COVID-19 pandemic) 	84 0	48 0	166 0	0 151	170	190	2022
# of residents enrolled in Assisted Recycling Collection	83	100	108	103	103	130	2024
# of multi-res buildings receiving 3-stream collection	91	97	100	105	100	121	2024

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
3.44 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	Participate in the YNSE project, as required (BMFT Action 3.1.1)
3.45 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>Continue to review all types of development applications proposals in a timely manner</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 (BMFT Action 3.2)</p> <p>Support future development throughout the City – e.g. Future Urban Area (FUA)/North Markham, Langstaff, MZO Lands, Markham Centre, etc.</p>
3.46 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	<p>Involve in emergency preparedness corporately, as well as ensuring Business Continuity</p> <p>Provide quality drinking water and wastewater services to the residents and businesses in Markham that meet, if not exceed, legislative requirements</p>	<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> <p>Ensure water and wastewater systems operate efficiently and are maintained in compliance with DWQMS regulatory requirements</p> <p>Continue to develop components of the wastewater management system and apply and finalize Markham’s Consolidated Linear Infrastructure (CLI) - Environmental Compliance Approval (ECA) with the MECP by Q3, 2022</p> <p>Continue ICI backflow prevention program</p> <p>Implement Inflow & Infiltration (I&I) Reduction to meet Region’s Target in Q1, 2022</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
	Adopt Asset Management practices to manage City assets and protect City infrastructure to address impacts of extreme weather	Support and follow the City's Asset Management practices in managing City's water, wastewater, stormwater, structures, and streetlight network, and support the strategies to address impacts of extreme weather (BMFT Action 3.3.3)
		Continue to Implement Flood Control Remediation Program in West Thornhill, with Phase 4A – substantial completion anticipated for Q4, 2022 (BMFT Action 3.3.2)
		Initiate Markham Village and Unionville Flood Control Remediation Phase 1 Design by Q1, 2022 (BMFT Action 3.3.2)
3.47 Protect and enhance natural environment and built form.	Provide opportunities to protect the built and natural environment	Continue with the long-term plan to improve Swan Lake Water Quality
		Review and update Zero Waste Policy by Q4, 2022, as part of Best of Best 2 Diversion Strategy (BMFT Action 3.4.4)
		Monitor and prepare for the transition to the new Blue Box Regulations by 2025, ensure other departments (Ops and Rec) are participating as required.

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 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	Ongoing
MECP Inspection Rating	93.5%	93.5%	100%	100%	100%	100%	Ongoing
# of water quality customer complaints per 1000 people served	0.05	0.24	0.22	0.19	0.20	0.18	2022
# of watermain break per 100km of watermain	1.86	2.95	2.20	1.10	<5.00	<5.00	Ongoing
% of drinking water samples tested that met the Ontario Drinking Water Standard	99.7%	99.9%	100%	99.9%	100%	100%	Ongoing
Waste diversion rate (Curbside and Depots)	81%	82%	80%	79%	82%	85%	2023
# of waste depot visits ('000)	148	160	173	156	130	170	2022

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
4.34 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
4.35 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, 2022 and capital budget requests as per budget calendar in 2022
	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 (<i>BMFT Action 4.2.3</i>) Evaluate Automated Meter Reading (AMR) / Advanced Metering Infrastructure (AMI) and determine next steps by Q2, 2022
4.36 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.		

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Residential water consumption (litres per capita per day)	185	186	182	206	184	150	2040
Gross non-revenue water (% of volume)	10.3%	11.0%	10.1%	9.5%	<11.0%	<11.0%	Ongoing
Net Operating Cost to Provide Water & Wastewater Services per Population Served	\$34.07	\$36.96	\$38.77	\$36.93	<\$40.00	<\$40.00	Ongoing
Project Completion Rate – Right of Way	91%	100%	83%	97%	>=85%	>=85%	Ongoing
Project Completion Rate – Waste and Waterworks	100%	74%	95%	89%	>=85%	>=85%	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
16.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.	Ensure: <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 	Conduct one formal customer satisfaction survey to measure and inform on the effectiveness of our services and processes (<i>BMFT Action 1.1.1</i>)	2023-2025
		Develop new water billing process with potential new vendor to address inquiries on water bills and other water meter related issues	2023-2024
17.1 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 operationalize EAM, CRM and POS (<i>BMFT Action 1.2.1</i>)	2023-2024
		Continue to Implement Textile Bin Sensors as part of the Best of the Best 2 Diversion Strategy (<i>BMFT Action 1.2.3</i>)	2023
		Continue the develop Supervisory Control And Data Acquisition (SCADA) design standards and related SOPs	2023
18.1 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>)	2023 - 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
16.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	To support community engagement initiatives	Continue to provide water, waste and infrastructure education and public engagement through WOW trailer, school outreach, and special events	2023-2025
		Advocate for Zero Waste events in the city and provide advice in the development of Special Events Strategy (<i>BMFT Action 2.1.4</i>)	2023
17.1 Support arts, culture, recreation and sport to enrich the fabric of our communities.			
18.1 Build Markham as the best place to live, invest, work, and experience rich diversity.			

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
21.1 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>)	2023-2025
22.1 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	Continue to provide support for all types of development review and approval throughout the City	2023-2025
23.1 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	2023-2025
	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	2023-2025
		Continue the implementation I&I Reduction to meet Region’s Target	2023-2025
	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>)	2023-2025
24.1 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>)	2023-2025

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
15.1 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	2023 - 2025
16.1 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 accordingly	2023-2025
	Develop Asset Management Plans for city-owned assets that considers accountability, risk of ownership, and fiscal stewardship	Support the update Corporate Asset Management Plan as per legislative requirements (<i>BMFT Goal 4.2.3</i>)	2023-2025
17.1 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			

Last revised: January 11, 2022



MARKHAM PUBLIC LIBRARY 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
PROVINCIAL GRANTS & SUBSIDIES	\$229	\$229	\$229	\$229	\$0	0.0%	\$0	0.0%
USER FEES & SERVICE CHARGES	116	85	756	761	5	0.7%	676	794.8%
RENTALS	12	0	54	54	0	0.9%	54	12307.5%
SALES	24	6	103	103	0	0.0%	96	1522.5%
RECOVERIES & CONTRIBUTIONS	0	0	0	0	0	0.0%	0	0.0%
OTHER REVENUE	0	-	0	-	0	0.0%	0	0.0%
Total Revenues	\$381	\$321	\$1,142	\$1,147	\$5	0.5%	\$827	257.8%
Expenses								
SALARIES AND BENEFITS	\$8,932	\$8,494	\$12,962	\$12,756	(\$206)	-1.6%	\$4,262	50.2%
PRINTING & OFFICE SUPPLIES	17	20	36	36	0	0.0%	15	75.5%
OPERATING MATERIALS & SUPPLIES	28	20	112	112	0	0.0%	92	450.1%
UTILITIES	132	121	166	166	0	0.0%	45	37.5%
COMMUNICATIONS	59	89	121	121	0	0.0%	33	36.7%
TRAVEL EXPENSES	30	14	20	22	2	9.8%	9	62.1%
TRAINING	27	50	58	56	(2)	-3.4%	6	11.9%
CONTRACTS SERVICES AGREEMENT	229	215	238	238	0	0.2%	23	10.6%
MAINT. & REPAIR - TIME & MATERIAL	138	187	218	218	0	0.1%	32	16.9%
RENTAL/LEASE	7	4	19	19	0	0.0%	15	388.1%
INSURANCE	12	12	12	12	0	0.0%	0	0.0%
PROFESSIONAL SERVICES	58	48	78	78	0	0.0%	29	60.7%
LICENCES, PERMITS, FEES	20	19	22	22	0	0.0%	3	15.1%
CREDIT CARD SERVICE CHARGES	4	4	7	7	0	0.0%	2	50.5%
PROMOTION & ADVERTISING	23	30	31	31	0	0.0%	1	2.4%
OTHER PURCHASED SERVICES	913	913	913	913	0	0.0%	0	0.0%
OTHER EXPENDITURES	3	10	11	11	(0)	0.0%	1	13.0%
Total Expenses	\$10,633	\$10,251	\$15,024	\$14,819	(\$205)	-1.4%	\$4,567	44.6%
Net Expenditures/(Revenues)	\$10,251	\$9,931	\$13,883	\$13,672	(\$211)	-1.5%	\$3,741	37.7%
Full Time Complement	72	73	78	78				

Major changes in the 2022 Budget from the 2021 Budget:
No significant changes.

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
<p>34.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve 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>Support Customer Experience Strategy Project through participation on the Customer Experience Team (<i>BMFT Action 1.1.1</i>)</p> <p>Support development, implementation and analysis of Citizen Satisfaction Survey for this Council term (<i>BMFT Action 1.1.1</i>)</p> <p>Undertake a corporate annual Customer Satisfaction Survey - Ask MPL virtual services (<i>BMFT Action 1.1.1</i>)</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>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>)</p> <p>Participate in projects to leverage technology for resident engagement and communication (<i>BMFT Action 1.1.2</i>), including:</p> <ul style="list-style-type: none"> • Support e-Blast Program • Support Your Voice Markham
	<p>1.2.1 Implement new technology to enhance business operations (CRM, EAM, Program Registration, Facility Booking systems, and staff scheduling software</p>	<p>Continue to participate on project teams advancing implementation of CRM, Program Registration, Facility Booking systems (<i>BMFT Action 1.2.1</i>)</p> <p>Launch Perfect Mind (August for Library)</p>
	<p>1.2.3 Advance Digital Markham / "Frictionless City"</p> <ul style="list-style-type: none"> • Expand digital access and literacy programs 	<p>Develop and strengthen digital literacy and inclusion programs through annual work plans (<i>BMFT Action 1.2.3</i>)</p> <ul style="list-style-type: none"> • Launch Digital Media Lab at Markham Village branch (focus on digital music education and creation + instrument lending) • Launch full Digital Media Labs at Cornell and Markham Village branches and transition to a Windows based environment • Improve MPL's public computing infrastructure including both hardware and software (i.e. PACs, mobile printing)
<p>35.1 Leverage leading technologies to enable city building and evolution / transformation of our services.</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
36.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	• Continue to embrace innovation and relevant technologies in delivery of service	Add sorter to Milliken Mills, replace sorter at Thornhill Community branch, and replace Self Check machines at Thornhill Community and Unionville branches for more efficient service delivery
		Launch mobile printing solution to enable residents to send print jobs to library printers from home or from their mobile devices while within the library, as part of the public computing lifecycle replacement project (<i>BMFT Action 1.2.3</i>)
	1.3.2 Implement Modernized Employee Wellness Program	Continue to implement succession planning, knowledge transfer, and other people-related practices to strengthen departmental operations and service delivery (<i>BMFT Action 1.3.2</i>)
		Continue to implement Workplace Recovery Plan
		Implement corporate Employee Wellness Program through participation on the Total Wellbeing Team (<i>BMFT Action 1.3.2</i>)
1.3.3 Provide staff access to technologies to improve service delivery	Support ITS Department in providing workplace technologies to improve service delivery, pursuant to life cycle replacement (<i>BMFT Action 1.3.3</i>)	
1.3.4 Continue to invest in staff training	Support Human Resources project to expand application and functionality of MLC 2.0 and e-learning (<i>BMFT Action 1.3.4</i>)	

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
# of formal customer satisfaction surveys completed	0	0	0	0	1	1 per year	2020
Overall customer satisfaction from Counting Opinions online survey ¹	8.7	8.7	8.8	8.2	8.8	9.0	2022
% of material borrowing through self-service	84%	84%	84%	77%	85%	90%	2023
Email notifications sent ('000)	562 ³	693	738	230	800	900	2022
Healthy Work Environment Index from Staff Satisfaction Survey ²	N/A	67%	N/A	N/A	70%	75%	2022
# of learning hours per staff FTE (includes part-time)	7.1	7.0	15.2	17.5	15	15	2022
Corporate Staff Satisfaction Survey: Training ²	N/A	71%	N/A	N/A	72%	75%	2022
Corporate Staff Satisfaction Survey: Individual Recognition & Reward ²	N/A	59%	N/A	N/A	60%	65%	2022
Staff Satisfaction Survey: Organizational Engagement ²	N/A	66%	N/A	N/A	68%	70%	2022



Notes:

- 1 Customer satisfaction surveys are run continuously 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. However, it is not considered to be a formal customer satisfaction survey, as defined corporately.
- 2 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
<p>38.2 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” brochure 	<p>Participate in the development and implementation of a Neighbourhood Partnership Strategy (<i>BMFT Action 2.1.1 (2020), including</i></p> <ul style="list-style-type: none"> • Community Action Table (South Markham) for Community Safety & Wellbeing (Agincourt United Way) • Continue to support neighbourhood partnership pilot project with Recreation and United Way • Continue to support development of “Good Neighbour” Brochure with Recreation • Support development of a major civic square (BMFT 2.1.5) [Planning has requested Library CEO to serve on square team]
	<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>Support completion of corporate event inventory list which amalgamates events from all departments (<i>BMFT Action 2.1.3</i>)</p>
<p>39.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.</p>	<p>2.2.3 Enhance the Volunteer program and opportunities across the City</p>	<p>Support the post-COVID enhancement of volunteer program and opportunities in the department (<i>BMFT Action 2.2.3</i>)</p>
	<p>2.2.4 Update the Diversity & Inclusion action plan</p>	<p>Continue to participate on the update of the Diversity Action Plan (<i>BMFT Action 2.2.4</i>)</p>
		<p>Continue to support the development and implementation of the Diversity Action Plan Update, an important corporate initiative (<i>BMFT Action 2.2.4</i>)</p>
		<p>Develop curated collections and programs to focus on underserved population segments, e.g. Anti-Black Racism, Indigenous issues, individuals on the autism spectrum, older adults dealing with dementia</p>
<p>Complete diversity audit of online and print collections</p>		

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
		Support the building and strengthening of strategic community partnerships that support diversity and inclusion (<i>BMFT Action 2.2.4</i>)
		Complete, evaluate pilot, and develop recommendations to reduce barriers to library membership for children and teens to support inclusive access to library educational materials (<i>BMFT Action 2.2.4</i>)
	2.2.5 Evaluate the advancement of arts and culture opportunities for Markham	
40.2 Build Markham as the best place to live, invest, work, and experience rich diversity.	2.3.2 Adopt and implement the Economic Development Strategy	Participate on Economic Development Strategy project team with departmental focus on supporting (<i>BMFT Action 2.3.2</i>): <ul style="list-style-type: none"> • Implementation of workplace skills and digital training and programs. Expand digital resources and platforms for in-demand business and tech skills, and financial literacy. • Provision of public space and equipment to support entry-level entrepreneurship, innovation and start-ups • Support economic development work on COVID recovery • Develop Living Lab Library concept and feasibility study for Markham Centre
	2.3.4 Launch Destination Markham	Continue to support planning and launch of Destination Markham Strategy, with initial focus on Shop Local initiative (<i>BMFT Action 2.3.4</i>)

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
# of volunteer Hours	11,090	11,482	15,106	2,932	n/a	15,000	2022
# of program attendance	140,723	150,356	148,692	45,150	n/a	160,000	2022
# Library materials borrowed (physical and digital) ('000s)	4,860	5,460	5,576	1,278	5,600	6,000	2022
# Library materials borrowed (physical and digital) per capita	14.13	15.66	15.98	6.65	16.00	16.50	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>3.48 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.</p>		
<p>3.49 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.</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 (BMFT Action 3.2)</p>
	<p>3.2.4 Implement Integrated Leisure Master Plan for the City of Markham's Parks, Recreation, Culture and Libraries</p>	<p>Continue to participate in all Growth Management projects, advising Planning as requested re ILMP recommendations and provision standards. (BMFT Action 3.2.4)</p>
		<p>Continue to implement MPL Board approved departmental strategic plan, as aligned to BMFT, with focus on literacy, learning, and community social cohesion (BMFT Action 3.2.4)</p>
		<p>Support the Recreation-led project to determine the provision of Indoor Community Space in Intensification Areas, including an evaluation process for partnerships and business opportunities</p>
<p>3.50 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.</p>		<p>Update Business Continuity Plan based on COVID learnings, and provide staff will applicable training</p>
	<p>Continue to participate in emergency planning program and responses, as required</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
3.51 Protect and enhance our natural environment and built form.	3.4.3 Promote retrofits to existing buildings and homes to reduce energy consumption and expand the use of renewable energy sources in order to achieve our Net Zero Emissions by 2050 target	Support Net Zero Plan from the Sustainability and Asset Management department (<i>BMFT Action 3.4.3</i>)
		Support relaunch of greenMarkham to build awareness (<i>BMFT Action 3.4.3</i>)
	3.4.7 Pursue partnership opportunities for programming in the Rouge National Urban Park	Support the project to work with RNUP to develop a community programming collaboration approach (<i>BMFT Action 3.4.7</i>)
		Develop Trail Hub Project and leverage branch assets to promote the Rouge Valley Trail System, including programming and activities

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Sq.ft. of library space per capita	0.43	0.46	0.48	0.43	Council to specify	0.60	Council to specify
Resident visits to library branches (000s)	2,405	2,771	2,698	1,118	2,800	3,000	2022
Resident visits to library branches per capita	6.99	7.95	7.73	3.38	8.00	8.50	2022

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
4.37 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	4.1.1 Funding strategy	Support development of funding strategy through Directors Forum (<i>BMFT Action 4.1.1 (2020)</i>)
	4.1.2 Revenue strategy	Support development of revenue strategy through Directors Forum (<i>BMFT Action 4.1.2 (2020)</i>)
4.38 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	4.2.1 Establish process for evaluating public and private sector partnerships and business opportunities.	Develop this evaluation process through participation in Recreation-led project regarding Indoor Community Space in Intensification Areas.
	4.2.2 Advance detailed service planning for continuous improvement	Support Knowledge Transfer and service planning (<i>BMFT Action 4.2.2</i>)
		Advance service planning and continuous improvement through by documenting and evaluating service innovations made in response to changes, including COVID-19 (<i>BMFT Action 4.2.2</i>)
4.2.4 Develop a comprehensive risk management framework	Support implementation of Enterprise Risk Management program as part of Directors Forum (<i>BMFT Action 4.2.4</i>)	
4.39 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	4.3.1 Establish public reporting aligned to BMFT, including key metrics\	Support implementation of annual BMFT public reporting (<i>BMFT Action 4.3.1</i>)

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
% completion of capital projects (Finance data)	100%	100%	100%	TBD	100%	100%	Achieved
Library Operating Budget per Capita*	31.80	36.71	38.50	38.6	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	
19.1 Deepen our understanding of what our community and stakeholders' value and need to inform municipal leadership and continuously improve our services.	1.1.1 Implement effective mechanisms for ongoing stakeholder feedback and engagement (i.e. regular customer surveys, focus groups)	Support Customer Experience Strategy Project through participation on the Customer Experience Team (<i>BMFT Action 1.1.1</i>)	2023-2025	
		Support development, implementation and analysis of Citizen Satisfaction Survey for the future Council term (<i>BMFT Action 1.1.1</i>)	2023	
		Undertake a corporate annual Customer Satisfaction Survey for library services (<i>BMFT Action 1.1.1</i>)	2023-2025	
20.1 Leverage leading technologies to enable city building and evolution / transformation of our services.	1.1.2 Leverage technology for direct two-way communication to effectively gather feedback on services and push information out to stakeholders	Continue to leverage corporate technologies for resident engagement and communication (<i>BMFT Action 1.1.2</i>), including: <ul style="list-style-type: none"> E-Blast Program Your Voice Markham 	2023-2025	
		1.2.1 Implement new technology to enhance business operations (CRM, EAM).	Continue to participate on project teams advancing implementation of CRM, EAM and future new technology systems to enhance business operations, including staff training (<i>BMFT Action 1.2.1</i>)	2023
		1.2.3 Advance Digital Markham / "Frictionless City"* <ul style="list-style-type: none"> Expand digital access and literacy programs 	Continue to develop and strengthen digital service/ programming element of Digital Markham Plan through departmental strategic planning and annual work plans (<i>BMFT Action 1.2.3</i>)	2023-2025
21.1 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	1.3.2 Continue to implement the People Plan (attraction, retention, succession planning, formalized knowledge transfer,	Continue to implement succession planning, knowledge transfer and other people-related practices to strengthen departmental operations and service delivery (<i>BMFT Action 1.3.2</i>)	2023-2025	

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
	mentoring, learning and secondment opportunities)	Continue to implement Employee Wellness Program. <i>(BMFT Action 1.3.2)</i>	2023-2025
	1.3.3 Provide staff access to technologies to improve service delivery	Support ITS Department in providing workplace technologies to improve service delivery <i>(BMFT Action 1.3.3)</i>	2023-2025
	1.3.4 Continue to invest in staff training	Support Human Resources project to expand application and functionality of MLC 2.0 and e-learning <i>(BMFT Action 1.3.4)</i>	2023-2025

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
19.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	2.1.1 Implement neighbourhood partnership strategy <ul style="list-style-type: none"> • Customized to the community; neighbourhood action plans • “Good neighbour” handbook 	Participate in the implementation of a Neighbourhood Partnership Strategy (<i>BMFT Action 2.1.1</i>)	2023-2025
	2.1.2 Expand community hub concept (currently at Aaniin CC) across the City	Participate on community hub team to (<i>BMFT Action 2.1.2</i>): <ul style="list-style-type: none"> • Support evaluation of HUB at Aaniin working with York University. • Support development of HUB plan with implementation strategies, in alignment with Neighbourhood Partnership Strategy 	2023 – 2025
	2.1.3 “Discover Markham”: bring Markham’s rich history to life, and continue to celebrate the diverse achievements and events	Participate on Discover Markham team to (<i>BMFT Action 2.1.3</i>): <ul style="list-style-type: none"> • Support raising awareness • Support identification/inventory of historic events and distinctions • Support development of events program and communication strategy to celebrate Markham 	2023-2025
20.1 Support arts, culture, recreation and sport to enrich the fabric of our communities.	2.2.3 Enhance the Volunteer program and opportunities across the City	Support the enhancement of volunteer program and opportunities in the department (<i>BMFT Action 2.2.3</i>)	2023 – 2025
	2.2.4 Update the Diversity & Inclusion action plan		
	2.2.5 Evaluate the advancement of arts and culture opportunities for Markham	Participate on project team to create a Culture Strategic Plan to replace the current Culture Master Plan (<i>BMFT Action 2.2.5</i>)	2023-2024
21.1 Build Markham as the best place to live,	2.3.2 Adopt and implement the Economic Development Strategy	Participate on Economic Development Strategy project team	2023 – 2025



invest, work, and experience rich diversity.	2.3.4 Launch Destination Markham	Support Destination Markham (<i>BMFT Action 2.3.4</i>)	2023 – 2025
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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	Year
25.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
26.1 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	3.2.4 Implement Integrated Leisure Master Plan for the City of Markham’s Parks, Recreation, Culture and Libraries	Continue to participate in all Growth Management projects advising Planning as requested re ILMP recommendations and provision standards (<i>BMFT Action 3.2.4</i>)	2023 – 2025
		Continue to implement the MPL Library Board approved strategic plan, as aligned to the 2020-2023 BMFT Strategic Plan and any future BMFT updates (<i>BMFT Action 3.2.4</i>)	2023 - 2025
		Continue to lead the implementation of the Integrated Leisure Master Plan (<i>BMFT Action 3.2.4</i>), including key governance tasks: <ul style="list-style-type: none"> • Multi-year plan for priorities and alignment to business plans and budget process • Annual monitoring and reporting • Advance systemic projects that will enable better outcomes and resource planning, such as the rolling 5-year new parks plan and Neighbourhood Centres for intensification centres • Undertake a Markham Centre library within a ‘Neighbourhood Centre’ in a colocation with developer(s) 	2023 – 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
27.1 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.		Maintain departmental Business Continuity Plan, provide staff will applicable training, and participate in emergency planning program and responses, as required	2023 – 2025
28.1 Protect and enhance our natural environment and built form.	3.4.3 Promote retrofits to existing buildings and homes to reduce energy consumption and expand the use of renewable energy sources in order to achieve our Net Zero Emissions by 2050 target	Support Net Zero Plan from the Sustainability and Asset Management department (<i>BMFT Action 3.4.3</i>)	2023 – 2025
	3.4.7 Pursue partnership opportunities for programming in the Rouge National Urban Park	Support project to work with RNUP to develop a community programming collaboration approach (<i>BMFT Action 3.4.7</i>)	2023 – 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
18.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	4.1.1 Funding strategy		
	4.1.2 Revenue strategy		
19.1 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	4.2.1 Establish process for evaluating public and private sector partnerships and business opportunities	Support implementation of evaluation process for partnership and business opportunities (<i>BMFT Action 4.2.1</i>)	2023
	4.2.2 Advance detailed service planning for continuous improvement	Implement Knowledge Transfer service planning and implement process mapping tool to support departmental review of processes/policies to modernize and find efficiencies and improve customer experiences (<i>BMFT Action 4.2.2</i>)	2023-2025
	4.2.4 Develop a comprehensive risk management framework	Support the development of a comprehensive risk management framework.	2023-2025
20.1 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	4.3.1 Establish public reporting aligned to BMFT, including key metrics	Support implementation of annual BMFT public reporting as part of Directors Forum (<i>BMFT Action 4.3.1</i>)	2023-2025

Last revised: January 25, 2022



OPERATIONS

2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
LICENCES & PERMITS	\$235	\$471	\$249	\$329	\$80	32.0%	(\$141)	-30.0%
USER FEES & SERVICE CHARGES	257	256	296	296	0	0.0%	40	15.8%
RENTALS	147	315	573	586	13	2.3%	271	85.9%
SALES	69	80	86	86	0	0.0%	5	6.6%
RECOVERIES & CONTRIBUTIONS	559	313	527	531	4	0.8%	218	69.5%
Total Revenues	\$1,267	\$1,435	\$1,731	\$1,828	\$97	5.6%	\$393	27.4%
Expenses								
SALARIES AND BENEFITS	\$15,172	\$16,636	\$16,987	\$17,435	\$448	2.6%	\$798	4.8%
PRINTING & OFFICE SUPPLIES	22	17	23	23	0	0.0%	7	40.3%
OPERATING MATERIALS & SUPPLIES	220	200	209	227	18	8.7%	27	13.7%
VEHICLE SUPPLIES	1,563	1,689	1,704	1,726	22	1.3%	37	2.2%
BOTANICAL SUPPLIES	197	233	290	276	(15)	-5.1%	42	18.1%
CONSTRUCTION MATERIALS	2,062	1,448	2,296	2,391	95	4.1%	943	65.1%
UTILITIES	271	265	296	303	8	2.6%	38	14.4%
COMMUNICATIONS	59	51	77	77	0	0.0%	26	50.3%
TRAVEL EXPENSES	7	7	16	16	0	0.0%	9	138.5%
TRAINING	9	33	53	53	0	0.0%	20	61.9%
CONTRACTS SERVICES AGREEMENT	9,638	8,112	11,045	11,245	200	1.8%	3,133	38.6%
MAINT. & REPAIR - TIME & MATERIAL	2,660	2,590	3,454	3,674	220	6.4%	1,084	41.8%
RENTAL/LEASE	373	459	404	432	28	7.0%	(27)	-5.9%
PROFESSIONAL SERVICES	16	14	16	16	0	0.0%	1	10.0%
LICENCES, PERMITS, FEES	561	330	534	536	2	0.3%	206	62.3%
CREDIT CARD SERVICE CHARGES	3	2	2	2	0	0.0%	(0)	-9.6%
PROMOTION & ADVERTISING	3	2	6	6	0	0.0%	4	244.1%
CONTRACTED MUNICIPAL SERVICES	2,392	2,181	2,031	2,025	(5)	-0.3%	(155)	-7.1%
TRANSFERS TO OWN FUNDS	38	38	38	38	0	0.0%	0	0.0%
Total Expenses	\$35,266	\$34,307	\$39,480	\$40,501	\$1,021	2.6%	\$6,194	18.1%
Net Expenditures/(Revenues)	\$34,000	\$32,872	\$37,749	\$38,672	\$924	2.4%	\$5,801	17.6%
Full Time Complement	109	109	122	122				

Major changes in the 2022 Budget from the 2021 Budget:

Licences, Permits and Fees: Increase in Right-of-Way revenue to offset technician position

Construction Materials: Contract escalations related to rising cost of raw materials

Contracts and Service Agreements: Increase related to growth in City infrastructure and contract escalations

Maintenance & Repair: Increase related to growth in City infrastructure and contract escalations

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
37.1 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 Program
		Create a Your Voice Markham page for collecting resident input and ideas for the Park Renaissance and Winter Maintenance programs (<i>BMFT Action 1.1.2</i>)
		Broadcast Operations' key messages to stakeholders by using tools such as social media (<i>BMFT Action 1.1.2</i>)
		Conduct community consultation regarding entrance feature rehabilitation program as part of the Gateway Master Plan Part 2
38.1 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	Expand the use of AVL data to achieve continuous improvements and expand analytics capabilities of AVL data
		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>)
39.1 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	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 HR in the completion of a part time staff wage review
		Complete improvement projects arising from the 2021 Staff Satisfaction Survey results

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
		Continue to enhance and implement knowledge transfer strategies (<i>BMFT Action 1.3.2</i>)

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
# of formal customer surveys completed	3	1	1	0	1	2	2022
# of ACR work orders/requests (Parks, Roads)	13,931	14,580	14,763	13,412	<14,000	<12,000	2022
# of utility permits processed (Approved, Additional submission, Declined, Cancelled)	2,937	5,114	4,132	3,059	3,642	3,500	2022
Average # of health & safety training hours per full-time employee	47.2	5.2	5.7	6.24	5	8	2022
# of work related injury incidents resulting in lost time (HR)	2	2	1	4	0	0	2022
Healthy workplace environment index (from staff satisfaction survey)*	N/A	57%	N/A	N/A	75%	75%	2022
Recognition Rating (from staff satisfaction survey)*	N/A	53%	N/A	N/A	65%	65%	2022
Staff Satisfaction rating (from staff survey)*	N/A	64%	N/A	N/A	80%	80%	2022
Completion rate for performance management	100%	100%	100%	86%	100%	100%	2022
Staff absenteeism (average # of days per full-time employee) (HR)	9.6	10.2	8.2	9.1	<10	<10	2022
Employee turn-over rate (HR)	13.8%	9.3%	5.8%	13.1%	10%	10%	2022

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
<p>41.2 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.</p>	<p>Ensure services are inclusive, accessible and engaging for the Markham population</p>	<p>Implement Parks Renaissance program phases</p>
		<p>Support implementation of the Older Adult Strategy</p>
		<p>Participate in the development and implementation of Neighbourhood Partnership Strategy and Program, including a Good Neighbours Brochure <i>(BMFT Action 2.1.1)</i></p>
		<p>Support development of Special Events Strategy by Corporate Services <i>(BMFT Action 2.1.4)</i></p>
		<p>Support development of a major civic square <i>(BMFT Action 2.1.5)</i></p>
		<p>Support development and implementation of AODA guidelines for parks play structures</p>
<p>42.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.</p>	<p>Promote the identity of our community through the celebration, beautification, and enhancement of our public spaces</p>	<p>Support Public Art Master Plan <i>(BMFT Action 2.2.1)</i></p>
		<p>Implement subsequent Public Realm program phases <i>(BMFT Action 2.2.2)</i></p>
		<p>Continue to support the development and implementation of the Diversity Action Plan Update and related corporate initiatives <i>(BMFT Action 2.2.4)</i></p>
		<p>Implement the Markham Gateway Master Plan Phase 2 to create a sustainable entrance feature strategy</p>
<p>43.2 Build Markham as the best place to live, invest, work, and experience rich diversity.</p>	<p>Facilitate improved partnerships with other departments to assist with the promotion of the City</p>	<p>Implement the Markham Gateway Master Plan to address city branding</p>
		<p>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</p>
		<p>Participate in the assessment and improvement of current approval processes and enforcement tools within Building Standards, By-Law Enforcement,</p>

GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

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Strategic Objective	Departmental Objective	Departmental Action
		Development Engineering, and Operations as they relate to the overall infill strategy

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
# of parks maintained	248	254	260	263	266	See Note*	2022
# of community volunteer initiatives supported (TFT, volunteer ice-rinks, etc.)	44	38	32	10	21	42	2022
Number of parks revitalized through Parks Renaissance	11	1	12	1	1	8	2022

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>3.52 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>3.53 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 3 of 3 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</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

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
		<ul style="list-style-type: none"> Establishment of a pilot outdoor fitness location in support of the ILMP Section 6.8. <p>Support work on a city-wide parking strategy (BMFT Action 3.2.5)</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 (BMFT Action 3.2)</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>3.54 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 new winter maintenance operations contracts</p> <p>Support the strategies to address extreme weather impacts (BMFT Action 3.3.3)</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>3.55 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 (BMFT Action 3.4.1)</p> <p>Increase tree canopy to mitigate climate change through the new Block Pruning Program and Trees for Tomorrow Program (BMFT Action 3.4.2)</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
		Enhance partnership and fundraising of the Trees for Tomorrow Program
		Support BMFT projects – Waste Diversion, Markham Centre Rouge River Trail, and Urban Parks Strategy (<i>BMFT Actions 3.4.4, 3.4.5, 3.4.6</i>)
		Participate in the planning and implementation of Rouge National Urban Park (<i>BMFT Action 3.4.7</i>)
		Complete review and update of the Tree Preservation By-law

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 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)	74%	74%	79%	81%	75%	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%	2022
% of fleet utilizing hybrid technology (light duty vehicles under 10,000 lb GVW)	16%	16%	16%	16%	15%	15%	2022
Licensed fleet availability (in service rate in %)	95%	95%	95%	95%	95%	95%	2022
% Operations Management and Administration Staff that have received BEM training	-	-	74%	63%	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
4.40 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
4.41 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>)
4.42 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

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Total costs for paved roads per lane kilometre (<i>As of 2014, MPMP no longer includes this info. 2014 data based on actuals.</i>)	\$2,789	\$3,146	\$3,042	\$3,258	\$3,030	See Note*	2022
Operating costs of road winter maintenance per lane kilometre maintained (<i>As of 2014, MPMP no longer includes this info. 2014 data based on actuals.</i>)	\$4,677	\$5,039	\$7,030	\$5,514	\$7,400	See Note*	2022
Average annual operating cost per licensed unit in Fleet under 10,000 lb GVW	\$5,800	\$5,800	\$5,800	\$5,800	<\$6,000	<\$6,000	2022
Project Completion Rate (*newly approved by Directors Forum in 2017)	71%	89%	74%	92%	90%	90%	2022

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.*

Strategic Objective	Departmental Objective	Departmental Action	Year
22.1 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	Undertake resident/user-group customer satisfaction survey for the departmental service monitoring and improvement <i>(BMFT Action 1.1.1)</i>	2023-2025
		Broadcast Operations' key messages to stakeholders by using tools such as social media <i>(BMFT Action 1.1.2)</i>	2023-2025
23.1 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	Support implementation of cross departmental IT projects (CRM, EAM, POS, staff scheduling), undertake EAM implementation and start to operationalize EAM within the department <i>(BMFT Action 1.2.1)</i>	2023-2025
		Support advancement of Digital Markham / Frictionless City and advocate for projects that will create effective and efficient service delivery <i>(BMFT Action 1.2.3)</i>	2023-2025
24.1 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	Complete improvement projects arising from staff satisfaction surveys	2023-2025

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
22.1 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 (<i>BMFT Action 2.1.5</i>)	2023-2025
		Develop and implement future phases of the Park Renaissance program and leverage data collected through Your Voice Markham	2023-2025
23.1 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>)	2023-2025
		Implement subsequent Public Realm program phases (<i>BMFT Action 2.2.2</i>)	2023-2025
24.1 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	2023-2025
		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	2023-2025

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
29.1 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>)	2023-2025
		Participate in the optimization of local and regional roads plan by Engineering Department (<i>BMFT Action 3.1.4</i>)	2023-2025
		Participate in the implementation of the Active Transportation Master Plan recommendations (<i>BMFT Action 3.1.5</i>)	2023-2025
		Collaborate with Engineering and Environmental Services departments to coordinate capital/operational work with utility companies via an annual Public Utility Coordination Committee meeting	2023-2025
30.1 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>)	2023-2025
		Participate in the establishment of a city-wide parking strategy (<i>BMFT Action 3.2.5</i>)	2023-2025
31.1 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>)	2023-2025
		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>)	2023
32.1 Protect and enhance our natural environment and built form.	Protect natural and built infrastructure and enhance their resilience	Participate in the planning and implementation of Rouge National Urban Park (<i>BMFT Action 3.4.7</i>)	2023-2025
		Increase tree canopy to mitigate climate change (<i>BMFT Action 3.4.2</i>)	2023-2025
		Support BMFT projects – Waste Diversion and Markham Centre	2023-2025



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
		Rouge River Trail (BMFT Actions 3.4.4, 3.4.5)	

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
21.1 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 (<i>BMFT Action 4.1.2</i>)	2023-2025
22.1 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 (<i>BMFT Action 4.2.3</i>)	2022-2023
23.1 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 (<i>BMFT Action 4.3.1</i>)	2022-2023

Last revised: January 11, 2022



RECREATION SERVICES 2022 OPERATING BUDGET

Description (in \$000's)	2020 Actual	2021 Actual	2021 Budget	2022 Budget	2022 Bud. vs. 2021 Bud.		2022 Bud. vs. 2021 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
PROVINCIAL GRANTS & SUBSIDIES	\$43	\$43	\$42	\$42	\$0	0.0%	(\$1)	-1.6%
USER FEES & SERVICE CHARGES	2,244	1,057	14,712	14,822	110	0.7%	13,766	1302.7%
RENTALS	3,558	2,493	8,821	8,910	89	1.0%	6,417	257.4%
SALES	26	6	151	152	0	0.1%	146	2430.9%
RECOVERIES & CONTRIBUTIONS	77	101	88	88	0	0.0%	(13)	-12.4%
OTHER REVENUE	274	182	347	347	0	0.0%	166	91.0%
INTER-DEPARTMENTAL RECOVERIES	913	913	889	889	0	0.0%	(24)	-2.6%
Total Revenues	\$7,135	\$4,795	\$25,052	\$25,251	\$199	0.8%	\$20,456	426.7%
Expenses								
SALARIES AND BENEFITS	\$14,834	\$8,011	\$23,705	\$24,363	\$658	2.8%	\$16,352	204.1%
PRINTING & OFFICE SUPPLIES	31	18	86	101	15	17.4%	83	450.4%
PURCHASES FOR RESALE	28	6	96	96	0	0.0%	91	1627.6%
OPERATING MATERIALS & SUPPLIES	513	271	1,332	1,349	18	1.3%	1,079	398.4%
VEHICLE SUPPLIES	17	12	32	32	1	1.6%	21	175.1%
UTILITIES	4,010	3,176	5,815	5,783	(33)	-0.6%	2,607	82.1%
COMMUNICATIONS	29	18	58	58	0	0.0%	40	222.0%
TRAVEL EXPENSES	2	3	5	5	0	0.0%	2	68.7%
TRAINING	26	3	139	139	0	0.0%	136	4744.6%
CONTRACTS SERVICES AGREEMENT	1,236	1,131	2,112	2,141	29	1.4%	1,010	89.3%
MAINT. & REPAIR - TIME & MATERIAL	1,159	934	1,828	1,828	0	0.0%	894	95.7%
RENTAL/LEASE	23	16	163	162	(1)	-0.6%	146	923.4%
PROFESSIONAL SERVICES	21	30	47	47	0	0.0%	17	55.9%
LICENCES, PERMITS, FEES	32	30	58	58	0	0.0%	28	94.6%
CREDIT CARD SERVICE CHARGES	136	57	343	343	0	0.0%	286	503.0%
PROMOTION & ADVERTISING	44	22	90	90	0	0.0%	68	313.2%
CONTRACTED MUNICIPAL SERVICES	4	0	22	22	0	0.0%	22	0.0%
PMTS. TO CITIZENS/LOCAL GROUPS	55	48	45	45	0	0.0%	(3)	-5.7%
TRANSFERS TO/(DRAW FROM) RESER'	298	201	369	369	0	0.0%	168	83.9%
OTHER EXPENDITURES	17	11	2	2	0	0.0%	(9)	-82.5%
Total Expenses	\$22,514	\$13,997	\$36,348	\$37,035	\$686	1.9%	\$23,038	164.6%
Net Expenditures/(Revenues)	\$15,378	\$9,202	\$11,296	\$11,784	\$488	4.3%	\$2,582	28.1%
Full Time Complement	85	96	132	132				

Major changes in the 2022 Budget from the 2021 Budget:

User Fees & Service Charges: Increased to offset increase to CUPE/COLA and minimum wage.

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
40.1 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	Participate in an e-Blast Program for residents and the development of the Customer Relations Management (CRM) system <i>(BMFT Actions 1.1.2, and 1.2.1)</i>
		Complete a Customer Satisfaction Survey – Fitness <i>(BMFT Action 1.1.1)</i>
		Support corporate customer experience strategy
		Update service standards for all service areas- monitor and adjust as a result of COVID-19 impacts
41.1 Leverage leading technologies to enable city building and evolution / transformation of our services.	Ensure continued registration process to protect/enhance revenues	Support implementation of new registration and online booking system – Perfect Mind <i>(BMFT Action 1.2.1)</i>
		Use technology to support the enhance business practices
	Maintain portal contact as per Portal Steering Committee Recommendations	
	Implement a dedicated Older Adult website to enhance access of municipal and regional services, in support of the Older Adult Strategy	
	Participate in the implementation of EAM and CRM <i>(BMFT Action 1.2.1)</i>	
	Implement pre-booking process in existing and new registration systems for drop in services	
	Review Virtual Program strategy	
	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 HR in expanding the functionality of MLC 2.0 system to support tracking of qualifications and increase e-learning opportunities for facility maintenance staff		
42.1 Attract and retain the right talent and invest in	Increase staff Satisfaction and	Support HR in the completion of a part time staff wage review

GOAL 1 - Exceptional Services by Exceptional People

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Strategic Objective	Departmental Objective	Departmental Action
and empower our people to drive innovation and service excellence.	engagement in the department	Address issues identified in the staff satisfaction survey
		Continue with Recreation Academy by supporting training and professional development, as part of succession planning and knowledge transfer strategies
		Work with HR and Fire departments on Peer-to-Peer Critical Incident Teams
		Continue to lead the annual corporate Employee Appreciation Day

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Overall satisfaction by program, facility and sport group users	93%	73%	N/A	N/A	85%	85%	2025
# of annual visits at recreation facilities (in millions)	8.3	9.2	9.1	1.1	9.4	9.4	2025
# of annual direct program registrations	79,220	94,873	90,640	39,951	94,000	94,000	2025
# of annual drop-in programs	782,696	834,998	700,277	37,983	850,000	850,000	2025
Completion of project within established framework	91%	92%	95%	85%	95%	95%	2025
Healthy Work Environment Index (Staff Survey) ¹	-	64.5%	N/A	N/A	68%	70%	2025
Organizational Engagement Index (Staff Survey) ¹	-	66%	N/A	N/A	69%	70%	2025
# of loss days due to injury (HR)	0	3	46	0	0	0	2025
# of corporate learning hours per regular full-time employees (HR)	3.8	3.6	3.4	3.4	3.8	4	2025

Note: ¹ - Data is generated every even year, except no survey was completed 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
<p>44.2 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 the Older Adult Strategy Plan (Senior Memberships*)</p>
	<p>Lead the development and implementation of Neighbourhood Partnership Strategy and Program, including a Good Neighbours Brochure (<i>BMFT Action 2.1.1</i>)</p>	
	<p>Support York Region Community Service and Housing York in the development of the new Seniors Hub at Unionville and Unionville Homes Society</p>	
	<p>Support development of a major civic square (<i>BMFT 2.1.5</i>)</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>Expand Community Hub Model through partnership with York University to undertake an assessment of Aaniin Community Hub and create a new framework for expanding the model city-wide as we recover from the pandemic (<i>BMFT Action 2.1.2</i>)</p>
	<p>Program and services review in response to community recovery – Reopening Plan</p>	
	<p>Complete the Aquatic Safety Audit</p>	
	<p>Relaunch and development of the aquatic recruitment Strategy</p>	
	<p>Develop and implement a recruitment strategy for full and part time staff</p>	
	<p>Continue to support conversion of recreation facilities to improve accessibility and touchless project</p>	
<p>Launch the new Swimmer+ program which provides additional options for residents to participate in the Learn to Swim program</p>		

GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

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Strategic Objective	Departmental Objective	Departmental Action
		Identify and work with potential para sport organizations to host events (<i>BMFT Action 2.1.3</i>)
45.2 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	Lead the corporate volunteer program (<i>BMFT Action 2.2.3</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>)
		Investigate opportunities to continue to support art installations in our facilities (<i>BMFT Action 2.2.5</i>)
		Implement the recommendations from the Markham Sport Plan- expanding community engagement
46.2 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	Investigate partnerships to enhance sport opportunities in our community
		Work with local businesses to promote and attract sport events
		Support the compilation of Recreation data being collected as part of the World Council on City Data – ISO37120 initiative
	Partnership with Destination Markham	Partner with Destination Markham to enhance the sport hosting package that includes inventory of our sport assets (<i>BMFT Action 2.3.4</i>)

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Annual volunteers involved in Recreation Programs	447	447	590	0	600	700	2025
Total participant hours for recreation programs per capita	-	4.59	3.93	N/A	3.90	4.00	2025
Unique resident participation in registered programs per capita (includes Culture programs previously to 2017)	73,183	91,663	94,640	N/A	95,000	95,000	2025
Retention rate of Fitness Centre members	62%	57%	55%	N/A	60%	60%	2025
# of annual provincial level and above events hosted	33	48	22	0	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
3.56 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 (<i>BMFT Action 3.1.5</i>)
3.57 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 (<i>BMFT Action 3.2.4</i>), including: <ul style="list-style-type: none"> • Markham Centre Neighbourhood Centre • Development of a sport park • Markham Centre Secondary Plan • Robinson Secondary Plan • FUA (North Markham)
	Participate in all Growth Management projects	Lead the project to develop an operational and financial model that will determine most effective way(s) to provide community services in intensified areas
		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>)
3.58 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	Support the completion of the CHRM at Angus Glen
		Update and keep current the departmental business continuity plan and undertake departmental exercises on a regular basis
		Support the Thornlea Gym and Pool Restoration project
		Support the Thornhill Flood wall project
		Support BMFT projects – Net Zero Plan (<i>BMFT Action 3.4.3</i>), Waste Diversion

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
3.59 Protect and enhance natural environment and built form.	Ensure that facilities operate using sustainable practices	(BMFT Action 3.4.4), Urban Parks Strategy (BMFT Action 3.4.6), and Rouge National Urban Park partnerships (BMFT Action 3.4.7)
		Implement the final conversion of existing Building Automation Systems (BAS) to corporate BAS standards at Centennial CC, Rouge River CC and Angus Glen CC
		Support the Net Zero Energy Efficiency (NZEE) audit at Mount Joy CC, Centennial CC and Thornhill CC

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Kilowatt usage per square foot facility*	N/A	N/A	N/A	N/A	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
4.43 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	Implement 2022 Recreation Reopening Process that will ensure accessible recreation opportunities in a fiscally responsible manner
		Continue to support implementation of the private tennis facility at Reesor Park
		Support of E3 through identification of alternative revenue opportunities
		Continue to support the move to Cashless transactions at facilities
4.44 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 and assist in developing EAM mechanisms that would create reporting efficiencies
		Ensure that Recreation services meets completion rate targets for all capital projects
		Implement Peer Review program to ensure ongoing facility standards are maintained
4.45 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Comply with all financial and corporate policies	Complete and implement training on corporate policies for staff
		Support Audits as required

Departmental Performance Measures in Support of Goal	2017	2018	2019	2020	2022 Target	Long-term Target	LT Target Year
Revenue as % of total gross Recreation operating expenditures	68%	64%	64%	32%	50%	70%	2025
Completion rate on approved capital projects	91%	87%	95%	85%	87%	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>)	2022-2024
	Ensure continued registration process to protect/enhance revenues	Complete implementation of new registration and online booking system – Perfect Mind (<i>BMFT Action 1.2.1</i>)	2022-2023
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Use technology to support the enhance business practices		
	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
		Continue to lead the annual corporate Employee Appreciation Day	2022-2024

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	Year
25.1 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	2023-2025
		Lead the Neighbourhood Service teams (<i>BMFT Action 2.1.1</i>)	2023-2024
		Lead the development of community hubs in other facilities in Markham that support the community needs (<i>BMFT Action 2.1.2</i>)	2023-2025
	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	Investigate opportunities for outdoor recreation programs and sport events	2023-2025
		Identify and work with potential para sport organizations to host events	2023-2025
26.1 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	Enhance the corporate volunteer program and opportunities (<i>BMFT Action 2.2.3</i>)	2023-2025
		Support update of the Diversity & Inclusion Action Plan (<i>BMFT Action 2.2.4</i>)	2023-2025
		Continue to investigate opportunities to continue to support art installations in our facilities (<i>BMFT Action 2.2.5</i>)	2023-2025
27.1 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	Investigate partnerships to enhance sport opportunities in our community	2023-2025
		Work with local businesses to promote and attract sport events	2023-2025
	Support Destination Markham	Work with Destination Markham to enhance the sport hosting package that includes inventory of our sport assets (<i>BMFT Action 2.3.4</i>)	2023-2025

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
33.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		Support the Markham Cycling HUB (<i>BMFT Action 3.1.5</i>)	2023-2025
34.1 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Participate in all Growth Management projects	Continue to provide input on recreation requirements in Areas of Intensification	2023-2025
		Look for partnerships and co-location opportunities for the provision of recreation in new communities	2023-2025
35.1 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Adopt risk management program		
	Ensure Business Continuity in place	Update departmental business continuity plan on a regular basis	2023-2025
36.1 Protect and enhance our natural environment and built form.	Protect natural and built infrastructure and enhance their resilience	Support BMFT projects – Waste Diversion (<i>BMFT Action 3.4.4</i>), Urban Parks Strategy (<i>BMFT Action 3.4.6</i>), and Rouge National Urban Park partnerships (<i>BMFT Action 3.4.7</i>)	2023-2025
		Support Net Zero Plan from the Sustainability and Asset Management department (<i>BMFT Action 3.4.3</i>)	2023-2025

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
24.1 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 work with the Region to provide the PLAY program to make recreation services accessible to lower income families.	2023-2025
25.1 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	Continue to seek partnership opportunities to support the delivery of recreation programs (<i>BMFT Action 4.1.2</i>)	2023-2025
26.1 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	2023-2025
		Support Audits as required	2023-2025

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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.
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.
Bonds	Bonds are investment securities where an investor lends money to a company or a government for a set period of time, in exchange for regular interest payments. Once the bond reaches maturity, the bond issuer returns the investor's money.
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.
Deficit	The excess of actual operating expenditures over revenues incurred during a budget period. Deficit at the end of each year are balanced by appropriate reserve, based on Council direction.
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.
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.
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: <ul style="list-style-type: none"> • 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.

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 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 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 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:

- | | |
|--|---|
| <ul style="list-style-type: none"> ○ 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 | <ul style="list-style-type: none"> ○ 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
 - 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: January 2020		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.

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
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- 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.
- 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*).
- At the discretion of the Treasurer, a report to Council may be required (from the requesting Department) if the funding request will drive the capital contingency project into a negative balance.

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

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:

- 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.

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.

6. Roles and Responsibilities

Roles and responsibilities are detailed within the Policy Statements.



	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):		

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:



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-



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.



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.

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

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 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).

(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,

(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
- (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;

(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 Policy	
	Policy Category:	
	Policy No.:	Implementing Procedure No.:
Approving Authority: Council	Effective Date: September 2010	
Approved or Last Reviewed Date: May 2019	Next Review Year: 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 respect to borrowing funds to complete Development Charge (DC) related capital projects.

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 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.

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 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: 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



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: 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



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: October 5, 2020	Next Review Year: 2025	
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);

“**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 are 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 **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.



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 refers 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 incurrance 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 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.

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.

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. 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
- 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			



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		



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