



The Regional Municipality of Durham Report

To: Finance and Administration Committee
From: Commissioner of Finance
Report: #2023-F-9
Date: March 21, 2023

Subject:

The 2023 Regional Business Plans and Budgets for Property Tax Purposes, including General Purpose, Solid Waste Management and Durham Region Transit

Recommendations:

That the Finance and Administration Committee recommends to Regional Council that:

2023 General Purpose Property Tax Business Plans and Budgets

- A) The 2023 Business Plans and Property Tax Budgets for General Purposes (excluding Durham Region Transit and Solid Waste Management) be approved, at a total net property tax requirement of \$679,862,000 as detailed within the 2023 Regional Business Plans and Budgets, which are highlighted in this report and summarized as follows:

	2023 Tax Requirements (\$000s)
Regional Operations	
i) Departmental Operations - excluding Long-term Care	306,178
ii) Departmental Operations – Long-term Care	56,954
iii) Bill 23 – More Homes Built Faster Act Provision	1,900
iv) Regional Roads Reserve – Growth	12,549
v) Regional Roads – Rehabilitation Reserve Fund	26,050
vi) Regional Bridges – Rehabilitation Reserve Fund	5,525
Total Regional Operations	409,156
Police Services:	
vii) Police Services - Guideline	245,840
viii) Police Services – Incremental Request above Guideline	1,692
Total Police Services	247,532
ix) Conservation Authorities	9,218
Special Contributions:	
x) Land Conservation and Protection Reserve Fund	297
xi) Durham Region Community Investment Grant	6,220
Total Special Contributions	6,517
SUBTOTAL	672,423
xii) Deferral for Seaton Assessment Growth	7,047
xiii) Adjustment to Assessment Base (re: Assessment under appeal)	392
TOTAL GENERAL PROPERTY TAX PURPOSES	679,862

- B) The 2023 Capital Program for General Property Tax Purposes and financing (excluding Solid Waste, Durham Region Transit and Conservation Authorities' requirements), as outlined in Attachment 4 to this report and as further detailed within the 2023 Regional Business Plans and Budgets, in the amount of \$408,039,000 be approved including up to \$15,667,000 in debenture financing.
- C) The 2024 to 2032 Capital Forecast for General Property Tax Purposes (excluding Solid Waste, Durham Region Transit and Conservation Authorities' requirements), as outlined in Attachment 4 to this report and as further detailed within the 2023 Regional Business Plans and Budgets in the amount of \$2,191,022,000 be received for information purposes only and be subject to future approvals.

Contributions for Regional Roads and Bridges

- D) A 2023 contribution of \$12,549,000 to the Regional Roads Reserve – Growth be authorized to allow for financing of Road Capital Construction Projects.
- E) A 2023 contribution of \$26,050,000 to the Regional Roads Rehabilitation Reserve Fund be authorized to assist with road rehabilitation requirements.

- F) A 2023 contribution of \$5,525,000 to the Regional Bridges Rehabilitation Reserve Fund be authorized to assist with bridge rehabilitation requirements.

Durham Regional Local Housing Corporation

- G) The 2023 Budget for the Durham Regional Local Housing Corporation be approved at a total net property tax requirement of \$14,185,000.

Conservation Authorities

- H) Funding totalling \$6,628,702 for 2023 operations be approved for the Region's five Conservation Authorities as summarized below:

Central Lake Ontario Conservation Authority	\$4,380,990
Kawartha Region Conservation Authority	707,684
Ganaraska Region Conservation Authority	570,974
Toronto and Region Conservation Authority	707,600
Lake Simcoe Region Conservation Authority	261,454

Total Conservation Authority Operations Funding	\$6,628,702
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- I) Funding totalling \$1,752,525 for 2023 special projects be approved for the Region's Conservation Authorities as summarized below:

Kawartha Region Conservation Authority	\$144,130
Ganaraska Region Conservation Authority	245,871
Toronto and Region Conservation Authority	874,871
Lake Simcoe Region Conservation Authority	487,653

Total Conservation Authority Special Projects Funding	\$1,752,525
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- J) Funding totalling \$200,000 for 2023 land management expenditures be approved for properties within Durham Region as outlined below:

Central Lake Ontario Conservation Authority	\$85,000
Kawartha Region Conservation Authority	15,000
Ganaraska Region Conservation Authority	37,000
Toronto and Region Conservation Authority	41,000
Lake Simcoe Region Conservation Authority	22,000

Total Conservation Authority Land Management Funding	\$200,000
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- K) The Oak Ridges Moraine Groundwater Program (ORMGP) Initiatives be continued in 2023 at a funding level of \$175,000 for ongoing groundwater protection initiatives jointly funded with the City of Toronto, Region of York and Region of Peel.

- L) The special funding requests as outlined below be approved subject to the accountability of project costs incurred and project completion:
- a) Central Lake Ontario Conservation Authority for phase five of five of the Restoration Program in the amount of \$150,000;
 - b) Central Lake Ontario Conservation Authority for improvements to the washroom facilities at Enniskillen Conservation Area and Long Sault Conservation Area in the amount of \$130,000;

- c) Central Lake Ontario Conservation Authority for Lynde Creek Floodplain Mapping in the amount of \$110,000;
 - d) Kawartha Conservation Authority for a final phase of the Watershed Planning project in the amount of \$27,300;
 - e) Kawartha Conservation Authority for phase four of five for the digitization of corporate records in the amount of \$5,408; and
 - f) Kawartha Conservation Authority for the implementation of their 10-year Environmental Monitoring Strategy in the amount of \$9,014.
- M) The special funding request as outlined below be approved subject to securing the remainder of the project from the National Resources Canada Zero Emission Vehicle Infrastructure Program, project completion and accountability of project costs incurred:
- a) Central Lake Ontario Conservation Authority for two electric vehicle charging stations at the Central Lake Ontario Conservation Authority Administration Centre in the amount of \$30,000.
- N) A contribution of \$297,000 to the Land Conservation and Protection Reserve Fund be authorized to assist in financing requests for funding received from the five Conservation Authorities to acquire environmentally sensitive lands within the Region, based on eligibility criteria per the approved Regional Land Acquisition Reserve Fund Policy.

Solid Waste Management 2023 Business Plan and Budget

- O) The 2023 Business Plan and Budget for Solid Waste Management at a net property tax requirement of \$57,821,000 be approved as detailed in the 2023 Solid Waste Management Business Plan and Budget.
- P) The 2023 Capital Program for Solid Waste Management and financing, as outlined in Attachment 4 to this report and as further detailed within the 2023 Regional Business Plan and Budget for Solid Waste Management, in the amount of \$1,880,000 be approved.
- Q) The 2024 to 2032 Capital Forecast for Solid Waste Management as outlined in Attachment 4 to this report and as further detailed within the 2023 Regional Business Plans and Budgets in the amount of \$50,134,000 be received for information purposes only and be subject to future approvals.

Durham Region Transit 2023 Business Plan and Budget

- R) The 2023 Business Plan and Budget for Durham Region Transit be approved at a total net property tax requirement of \$79,670,000, as detailed in the 2023 Durham Region Transit Business Plan and Budget.
- S) The 2023 Capital Program for Durham Region Transit and financing, as outlined in Attachment 4 to this report and as further detailed within the 2023 Regional Business Plans and Budget, in the gross amount of \$87,854,000 be approved, including up to \$19,804,000 in debenture financing (including \$12,804,000 in long-

term financing from the Canada Infrastructure Bank), with the exception of the Harmony Terminal and the Windfield Farms Terminal project and associated financing of \$7,000,000 which is subject to further reporting and approval by Regional Council.

- T) The 2024 to 2032 Capital Forecast for Durham Region Transit as outlined in Attachment 4 to this report and as further detailed within the 2023 Regional Business Plans and Budget in the amount of \$968,878,000 be received for information purposes only and be subject to future approvals.

Canada Infrastructure Bank (CIB) Credit Agreement for the Acquisition of Zero Emission Bus (ZEB) Fleet

- U) The borrowing upon credit of The Regional Municipality of Durham of a maximum principal amount of \$62,000,000.00 for the acquisition of the ZEB Fleet, the entering into of the Credit Agreement by the Regional Chair and the Regional Clerk, and the establishment of the Credit Facility described in the Credit Agreement be approved, subject to the concurrence of the Regional Treasurer and that approval be granted for the requisite authorizing by-law.
- V) Pursuant to the authority contained in Section 23.1 and Subsection 412 (2) of the *Municipal Act, 2001*, as amended, the Region hereby delegates to the Regional Treasurer, in consultation with the Regional Clerk, the authority to amend the authorizing by-law by attaching additional Schedules "C", commencing with Schedule "C-2" for the acquisition of additional ZEBs in respect of which additional Advances under the Credit Facility will be made by the CIB to the Region in accordance with the Credit Agreement. The Regional Treasurer will report the terms of any such additional Schedules "C" to Regional Council for information once every calendar year for Regional Council's information.
- W) The Regional Treasurer be authorized to generally do all things and to execute all other documents and papers in the name of the Region in order to carry out the long-term borrowing under the Credit Agreement.

Financial Management and Accountability

- X) The Listing of 2023 Regional Fees and Charges, as set forth in the 2023 Regional Business Plans and Budgets be approved and made available to the public and all applicable by-laws be amended accordingly.
- Y) That the existing U-Pass agreement with Durham College, Ontario Tech University and Trent University (Durham Campus) be extended through the 2023-2024 academic year, including a 1.9 per cent increase in the fee per eligible student from \$147.25 per semester to \$150.00 per semester for the period of September 1, 2023 to August 31, 2024, an increase of \$2.75 per four month semester.
- Z) Based upon the 2023 Regional Business Plans and Budgets as recommended herein, the Commissioner of Finance be authorized to set 2023 Regional Property Tax Rates for General Purposes, Solid Waste Management and Durham Region Transit and approval be granted for the requisite By-laws.

- AA) For any Regional program change or capital expenditure included within the 2023 Regional Business Plans and Budgets which is proposed to be financed in whole, or in part, from Provincial/Federal subsidies, grants or related revenues, neither staffing, capital nor other related Regional expenditures can be committed until such time as adequate confirmation, to the satisfaction of the Commissioner of Finance/Treasurer, is received from the respective provincial/federal ministry to commit to the subsidy, grant or related revenues in accordance with the Regional Budget Management Policy.
- BB) Funding totalling up to \$73,600 be approved for the Pickering Auxiliary Rescue Association with the funding to be provided from within the Finance Department's 2023 Business Plan and Budget to be administered by the Finance Department in consultation with the Durham Regional Police Service (DRPS) based upon services rendered.
- CC) Funding totalling up to \$47,245 be approved for COMRA with the funding to be provided from within the Finance Department's 2023 Business Plan and Budget to be administered by the Finance Department in consultation with the Durham Regional Police Service based upon services rendered.
- DD) The policy approved in Report #2019-F-33 to fund the post year-end payment for 50 per cent of the unused incidental sick hours from the Employee Benefits reserve be rescinded.
- EE) The reporting of the Impact of Excluded Expenses for tangible capital asset amortization, post-employment benefits and solid waste landfill closure/post-closure expenses be adopted, per requirements under the Ontario Regulation 284/09 of the *Municipal Act, 2001* and the Public Sector Accounting Board (PSAB).

**Estimated Impact of Excluded Expenses on Accumulated Surplus
For the 2023 Business Plans and Budgets (\$,000's)**

	<u>2022</u>		<u>2023</u>		
	<u>Total</u>	<u>Property</u>		<u>Total</u>	<u>Total</u>
	<u>\$</u>	<u>Tax</u>	<u>Water</u>	<u>Sewer</u>	<u>\$</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>PSAS Additions to Budget</u>					
Tangible Capital Asset Amortization	162,021	98,750	29,047	36,851	164,648
Post-Employment Benefit Expense	15,354	25,863	670	768	27,301
Landfill Closure Costs - Increase/(Decrease) in Liability	(38)	(248)	-	-	(248)
Transfers from Reserves and Reserve Funds	156,495	123,847	9,447	12,065	145,359
Proceeds of Debt issued for Regional Purposes	134,300	129,549	15,667	15,667	160,883
Total PSAB Additions	468,132	377,761	54,831	65,351	497,943
<u>PSAS Reductions to Budget</u>					
Gross Tangible Capital Assets Acquisitions	(763,443)	(493,157)	(144,198)	(147,503)	(784,858)
Less: Tangible Capital Asset Recoveries	63,388	-	-	40,691	40,691
Net Tangible Capital Asset Acquisitions	(700,055)	(493,157)	(144,198)	(106,812)	(744,167)
Debt Principal Payments	(12,412)	(16,602)	-	(2,041)	(18,643)
Transfers to Reserves and Reserve Funds	(143,817)	(124,977)	(9,447)	(20,844)	(155,268)
Contributed Tangible Capital Assets	(21,197)	(297)	(8,972)	(10,748)	(20,017)
Total PSAB Reductions	(877,481)	(635,033)	(162,617)	(140,445)	(938,095)
Net Impact - (Increase) to Accumulated Surplus	(409,349)	(257,272)	(107,786)	(75,094)	(440,152)

Report:**1. 2023 Business Plans and Budget Overview**

1.1 This report provides key recommendations regarding the 2023 Regional Property Tax Supported Business Plans and Budget for General Purposes, Solid Waste Management and Durham Region Transit. The 2023 Business Plans and Budget and the recommendations herein represent the culmination of a significant effort by Regional staff to develop a budget that:

- Addresses significant urgent investment needs in core services areas including paramedic services, housing and homelessness supports, police and transit to improve current service levels, address growth and service modernization;
- Allows for targeted investment in key strategic priorities to advance the goals of the Region's Strategic Plan;
- Includes 0.25 per cent dedicated to fund anticipated property tax impacts resulting from Provincial Bill 23, *More Homes Built Faster Act, 2022*;
- Responds to base budget pressures including significant inflationary pressures experienced in 2022 and projected for 2023. Inflationary pressures on the 2023 operating budget total \$20.1 million (approximately 2.6% of the overall levy). Escalating prices directly impact Regional expenditures, including material inputs and services utilized for Regional service delivery. Inflationary pressures, including labour market shortage, supply chain issues and increasing fuel costs, are also impacting a number of the Region's critical service provision contracts. Waste contracts (excluding the Durham York Energy Centre (DYEC)) are projected to increase by \$8.5 million (21.2 per cent) above the 2022 budget;
- Provides for the ongoing financial impact of the COVID-19 pandemic and recovery on Public Health, Durham Regional Transit and the Region's long-term care homes; and
- Balances these pressures with the need for taxpayer affordability and competitive property taxes recognizing the current financial challenges facing many residents and businesses.

1.2 The 2023 Business Plans and Budgets represent a net property tax budgetary increase of 5.2 per cent. This is 0.2 per cent higher than the overall 5.0 per cent guideline approved by Regional Council, through Report #2023-F-1, and provides for:

- Durham Regional Police Services Board's 2023 budget request of \$247.5 million, an increase of \$14.2 million (6.1 per cent) above their 2022 approved budget and \$1.7 million above Regional Council's approved guideline of \$245.8 million. The incremental \$1.7 million in property tax funding over the Council approved guideline for the Durham Regional Police Services Board represents an increase of 0.2 per cent in the overall Regional levy and is the incremental amount above the approved Regional guideline.

- Internal operating departments, Durham Region Transit, Durham Regional Local Housing Corporation (DRLHC) and the Conservation Authorities who have met Regional Council's approved guideline of 5.0 per cent.
 - 0.25 per cent dedicated to fund anticipated property tax impacts resulting from provincial Bill 23, *More Homes, Built Faster Act, 2022* as included in the guideline approved by Council
- 1.3 The recommended 2023 Business Plans and Budgets represent total gross expenditures of \$1,936.3 million (\$1,438.5 million operating and \$497.8 million capital), requiring a 2023 tax levy of \$817.4 million (\$781.6 million for operating and \$35.8 million for capital).
- 1.4 In developing the recommended 2023 Business Plans and Budgets, staff remained focused on aligning the Business Plans and Budgets with the following five goals of the Region's Strategic Plan as well as responding to the ongoing inflationary pressures, and financial impacts of the COVID-19 pandemic on a number of the Region's programs and services:
- Environmental Sustainability
 - Community Vitality
 - Economic Prosperity
 - Social Investment
 - Service Excellence.
- 1.5 The following table provides a high-level overview of the 2023 recommended budget which represents a net property tax impact of 5.2 percent or approximately \$153 for the Region-wide average residential home after assessment growth.

**Recommended
2023 Budget**

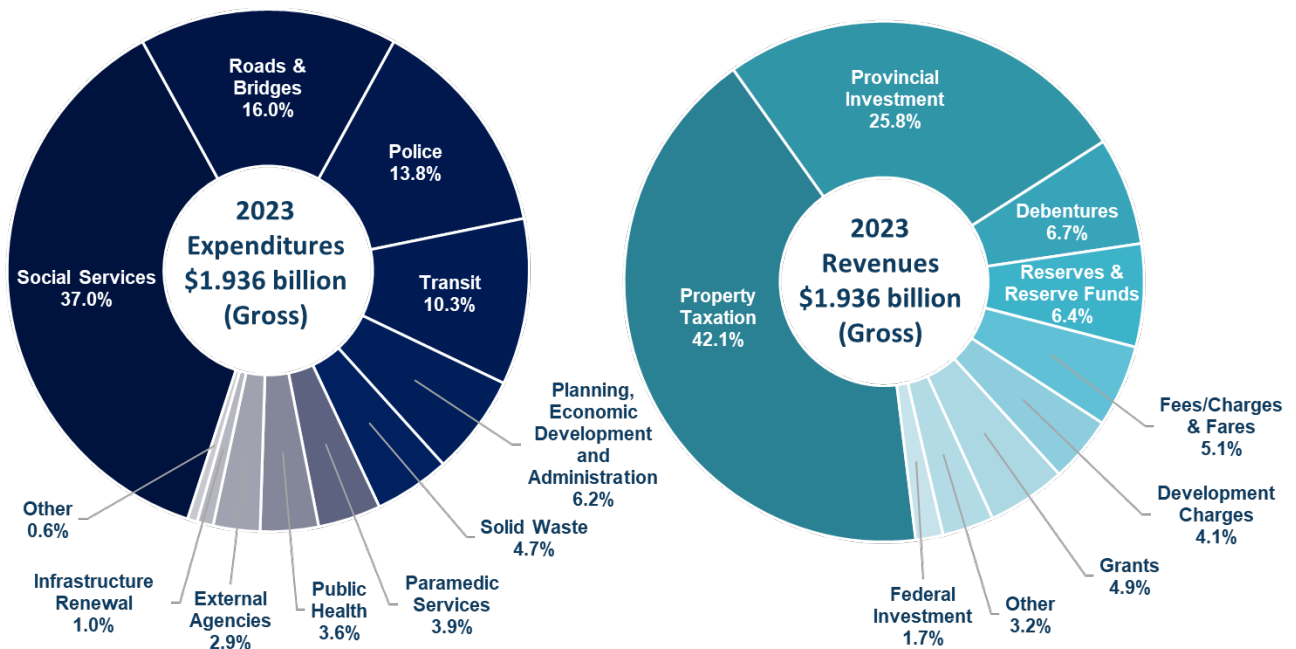
	2023 Increase (\$ millions)	Tax Impact (%)
Police Service (guideline)	12.522	1.7
Police Service (incremental request above guideline)	1.692	0.2
Durham Region Transit	11.648	1.5
Conservation Authorities	0.301	0.0
Solid Waste Management	11.261	1.5
Regional Operations and Other	18.312	2.4
Special Contributions	(0.096)	0.0
	55.640	7.3
Net Assessment Growth – Budgetary		(2.1)
Property Tax Impact		5.2

- 1.6 The following table summarizes the Region of Durham's 2023 gross and net property tax budget. A more detailed schedule outlining the 2023 gross and net property tax and user rate budgets with prior year comparators is provided in Attachment #1 to this report.

**2023 Region of Durham
Recommended Budget for
Property Tax Supported Services**

	Gross Expenditures (\$,000s)	Net Property Tax (\$,000s)
Durham Regional Police Service	266,687	247,532
Durham Region Transit	199,199	79,670
Regional Roads and Infrastructure	308,865	98,280
Solid Waste Management	90,644	57,821
Public Works	399,509	156,101
Public Health	70,105	25,413
Paramedic Services	76,268	37,957
Long-Term Care	268,553	56,954
Social Housing and Homelessness Supports	109,548	62,252
Social Assistance	136,147	20,207
Children's Services	196,402	11,471
Family Services	7,658	6,015
Health & Social Services	864,681	220,269
Governance & Administration	100,421	40,048
Planning & Economic Development	13,312	12,098
9-1-1 Emergency Phone	5,575	5,575
Other Regional Services	119,308	57,721
Outside Agencies	55,462	24,818
Other	31,442	31,242
Outside Agencies and Other	86,904	56,060
Property Tax Supported Services Total	1,936,288	817,353

- 1.7 The following two pie charts provide greater detail on the property tax supported portion of the Region's budget.



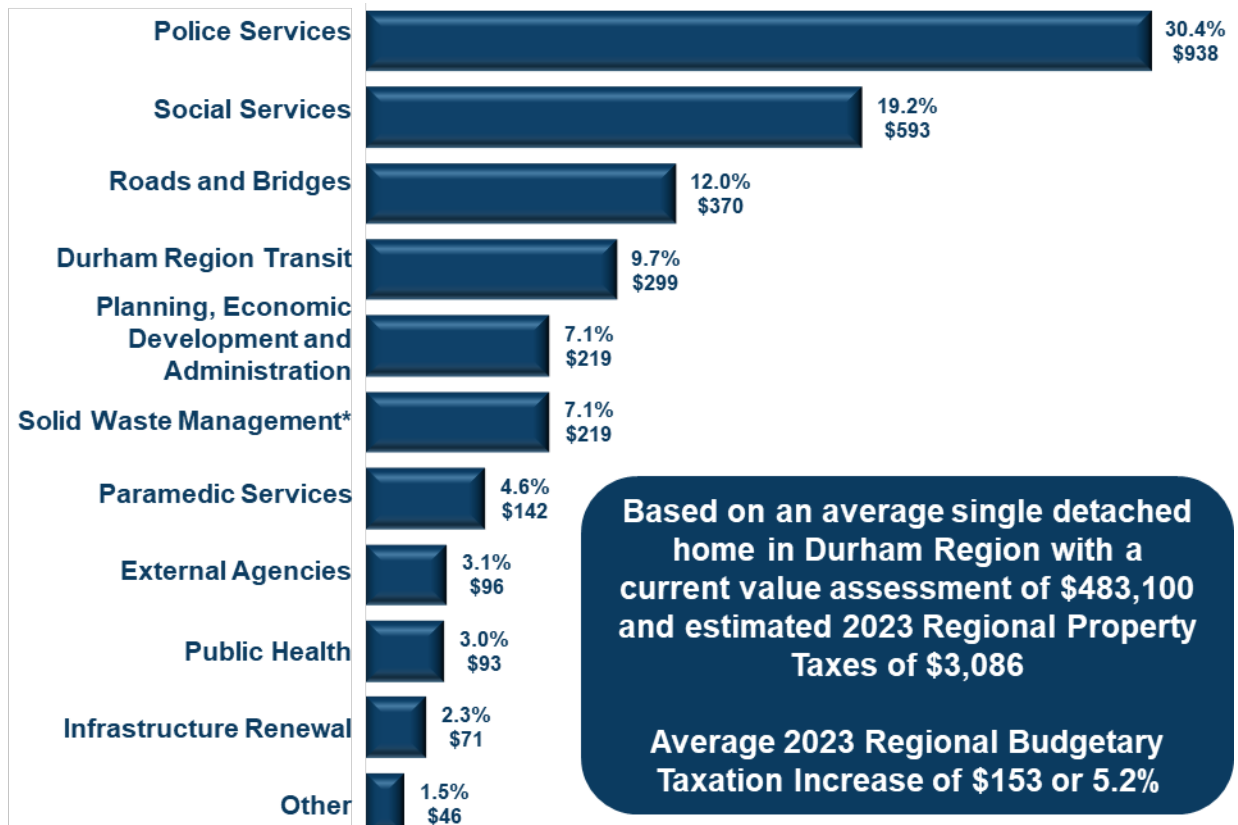
- 1.8 The gross 2023 property tax supported budget totals \$1.9 billion. The largest gross expenditure areas include:

- Social Services 37.0 per cent
- Roads and Bridges 16.0 per cent
- Durham Regional Police 13.8 per cent
- Regional Transit 10.3 per cent
- Waste Management 4.7 per cent

- 1.9 The \$1.9 billion property tax supported budget is funded from various sources including:

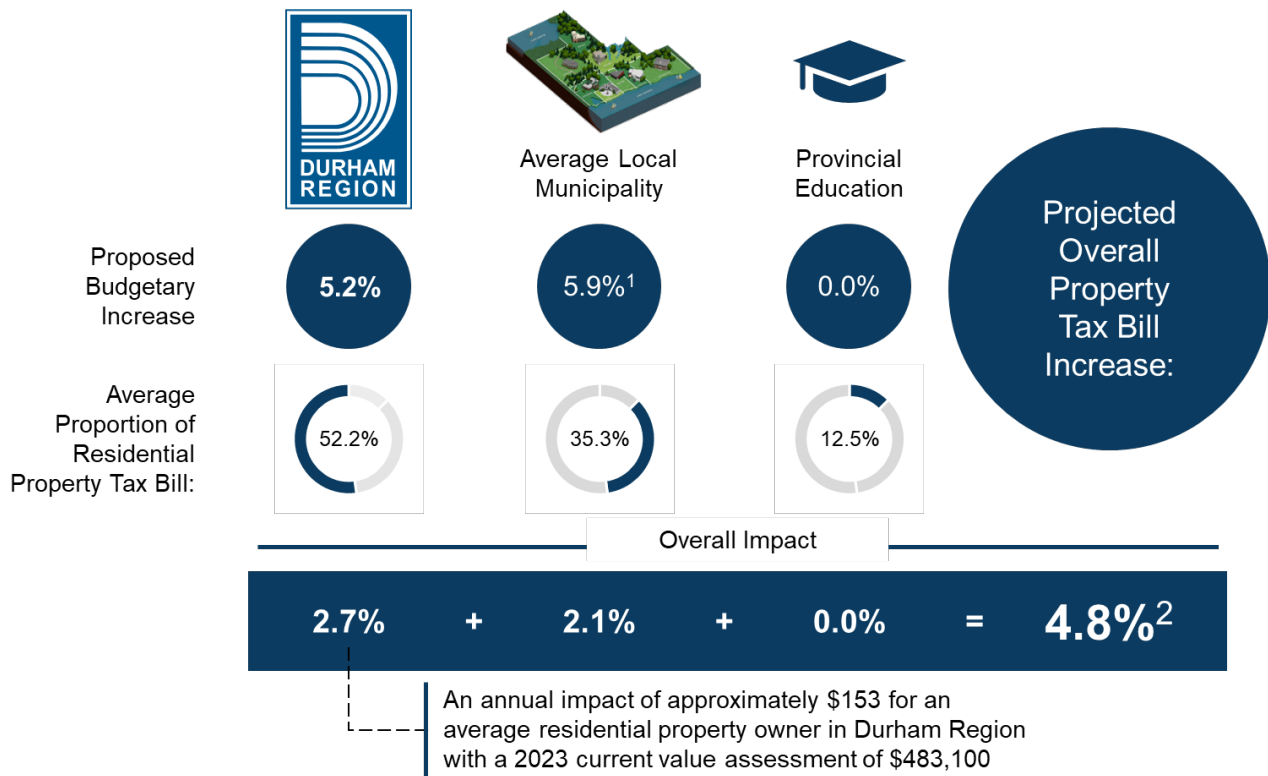
- Property Taxes 42.1 per cent
- Provincial Investment 25.8 per cent
- Reserves and Reserve Funds 6.4 per cent

1.10 The following graphic provides a breakdown of the Regional portion of the 2023 property tax bill based on the recommended 2023 budget where the average single detached homeowner in Durham will pay approximately \$257 per month, or \$3,086 annually for Regional property tax supported services based on a 2023 current value assessment of \$483,100.



* Solid Waste Management varies by local municipality.

1.11 The following graphic illustrates the estimated impact of the Region’s proposed property tax increase on the overall property tax bill.



¹ The Municipal proposed budget is an estimate based on currently available information regarding the projected 2023 budget increase and is subject to amendment

² The overall property tax bill increase will vary subject to the local municipality in which the property is located

2. Significant Investments in Critical Service Areas

2.1 The 2023 Business Plans and Budget provides for critical investment in housing and homelessness programs to ensure the needs of our vulnerable community members are met as well as advances significant funding aligned with the first year of the Transit Service and Financing Strategy (2023 – 2032) and the 2023 – 2032 Region of Durham Paramedic Services Service and Financing Strategy to improve current service levels, address growth and service modernization.

2.2 This section of the reports provides an overview of these critical investments.

Housing and Homelessness Program Investments

2.3 Investments in housing and homelessness support programs have been identified as a key priority of Regional Council and the community. The Region’s 2023 budget includes incremental Regional investments in a number of key housing and homelessness support programs to advance the Region’s commitment, under the At Home in Durham Plan, to end homelessness in Durham and ensure affordable rent and greater housing choices for everyone.

- 2.4 As illustrated in the following table, the proposed 2023 Regional Business Plans and Budget includes total investments of \$117.3 million in housing and homelessness support programs, an increase of \$27.8 million (31.0 per cent) from 2022.

	2022 Budget (\$,000's)			2023 Budget (\$,000's)			Variance (\$,000's)		
	Regional Funding	Non-Regional Funding*	Total Funding	Regional Funding	Non-Regional Funding*	Total Funding	Regional Funding	Non-Regional Funding*	Total Funding
Homelessness Support Programs	\$1,334	\$11,121	\$12,455	\$6,269	\$15,071	\$21,340	\$4,935	\$3,950	\$8,885
Housing Programs	\$43,503	\$11,988	\$55,491	\$55,034	\$18,990	\$74,024	\$11,531	\$7,002	\$18,533
DRLHC**	\$14,019	\$7,537	\$21,556	\$14,185	\$7,721	\$21,906	\$166	\$184	\$350
Total Investment	\$58,856	\$30,646	\$89,502	\$75,488	\$41,782	\$117,270	\$16,632	\$11,136	\$27,768

Notes:

* Non-Regional Funding include provincial funding, federal funding, rents and other miscellaneous revenue

** Does not include one-time 2022 non-tax capital project financing of \$20.877 million towards major energy retrofit project. For clarity the \$1.363 million in tax levy funding for this project is included.

- 2.5 Total 2023 Regional investments of \$75.5 million are proposed, an increase of \$16.6 million (28.3 per cent) from 2022 Approved Budget. Of this Regional investment, \$62.3 million is funded from property taxes (approximately 8.1 per cent of the overall Regional levy), with the balance of the Regional funding provided from reserves and reserve funds.
- 2.6 Achieving this level of increased Regional investment within the Council approved guideline is possible, in part due to:
- Allocating the Region's 2023 projected share of revenues from the Pickering Casino, estimated at \$4.5 million, to housing and homelessness support programs. The revenue sharing agreement was approved by Council at its meeting held on March 1, 2023. This is less than the maximum under the agreement as the exact revenues will not be known until early 2024. Any surplus will be placed in the Pickering Casino Revenues Reserve Fund to be utilized in subsequent years.
 - Strategic use of prior year surplus (Section 6.0) and savings realized through line-by-line reviews completed by departments as part of the preparation of the annual business plans and budget.
 - An enhanced focus on this critical priority area as budgets were developed and all possible revenue sources were taken into consideration to maximize opportunities for permanent base support.
- 2.7 Non-Regional funding for housing and homelessness support programs in 2023 is projected at \$41.8 million and includes provincial funding, federal funding, rents and other miscellaneous revenues.
- 2.8 The following are the highlights of the 2023 investments in housing and homelessness support programs:

- Homelessness Supports (\$21.3 million) including \$6.3 million in Regional funding, \$10.1 million in provincial Homelessness Prevention program funding, and \$5.0 million in federal Reaching Home program funding. The provincial and federal governments have not announced any incremental funding for homelessness programs beyond the actual funding provided in 2022
- At Home Incentive Program (\$10.0 million) - to support community partners in the development of additional affordable housing
- Community Housing Provider Payments (\$39.4 million) – to support our community partners in the continued provision of existing affordable housing
- Rent Supplements (\$7.9 million) including \$4.9 million in Regional funding under the Durham Regional Rent Supplement Program and the Commercial Rent Supplement
- Durham Regional Local Housing Corporation (\$21.9 million)
- Social Housing Redevelopment (\$5.6 million)
- Canada-Ontario Community Housing Initiative (COCHI) and Ontario Priority Housing Initiative (OPHI) funding (\$7.1 million)
- Regional Social Housing Costs (\$3.9 million) including \$0.9 million net operational costs related to the Beaverton Supportive Housing project, anticipated to open in the summer of 2023, and the Oshawa Microhomes

2.9 With the Region engaging the community and stakeholders on the social housing redevelopment projects in 2023, it is recognized that the Region in partnership with both the Provincial and Federal governments will need to further increase these investments in 2024 and over the forecast period in order to address community needs.

Durham Region Transit

2.10 On March 1, 2023, Regional Council, through [Report #2023-F-5](#) approved the Transit Service and Financing Strategy (2023 – 2032). Durham Region Transit's proposed 2023 Business Plans and Budget includes the following strategic investment aligned with the recently approved strategy to enhance service, electrify the fleet, implement new infrastructure and passenger amenities and fare modernization:

- Service Plan adjustments including up to 525,470 hours of conventional service and 65,178 hours of On Demand service through rural and low demand urban areas of the Region. The 2023 service plan includes an increase of 27,178 hours above the adjusted 2022 base service hours (\$2.5 million net of \$0.4 million in projected fare revenue).
- Strategic planning activities to support DRT's long-term planning and continuous improvement efforts, including development of a workplace safety program related to fleet electrification, integration of an on-time performance analytics platform, dispatch and control process improvements, and an emergency management process study (combined cost of \$0.6 million).

- Investment in 18 new full time positions, in addition to the 9 new full time operators required to deliver the service enhancements. Details on these positions is located in Section 8 of this report.
- Capital investments total \$87.9 million which are detailed in Section 10 of this report.

2.11 Durham Region Transit's 2023 Budget Gross Budget is \$199.2 million, an increase of \$81.9 million (69.9 per cent) from 2022. The total proposed property tax levy requirement for Transit is \$79.7 million an increase of \$11.6 million (17.0 per cent) from 2022.

Paramedic Services

2.12 On March 1, 2023, Regional Council, through [Report #2023-COW-7](#) approved the 2023 – 2032 Region of Durham Paramedic Services Service and Financing Strategy. The 2023 Business Plan and Budget for Paramedic Services includes the following strategic investments aligned with approved strategy to support the growing community and improve current paramedic response times:

- Four additional 12 hour shifts daily (48 hours of additional paramedic response daily) requiring 24 new paramedics and associated operating costs (\$2.2 million).
- Disability Management Specialist resource to improve employee wellness and sustained resilience (\$0.1 million).
- Six new supervisory and support staff to ensure sufficient supports for the projected growth in paramedic service levels (\$342k).
- Advanced Care Paramedic training program (\$0.4 million).

2.13 Paramedic Services' 2023 Budget Gross budget is \$76.3 million, an increase of \$10.3 million (15.5 per cent) from 2022. The total proposed property tax levy requirement for Paramedic Services is \$38.0 million an increase of \$3.9 million (11.6 per cent) from 2022.

3. Climate Mitigation and Adaptation Measures

3.1 A strategic priority of the Region is to continue to integrate a climate lens into the annual business planning and budget process to align corporate capital and operating plans with achieving the Region's greenhouse gas reduction target of net zero by 2045. A series of initiatives are included in the 2023 Business Plans and Budget that will help provide mitigation and adaptation measures and strategies to address the Region's climate change initiatives as a demonstration of corporate leadership, including the following:

- Envision Durham, the Region's Municipal Comprehensive Review of the Durham Regional Official Plan, the Region's principal land use planning document will incorporate mitigation and adaptation policies, a greater focus on transit-oriented development, and a regional natural heritage system that will help address the Region's climate change initiatives.
- Improve rapid transit service and continue to support the extension of GO Train service to Bowmanville to reduce greenhouse gas emissions from

vehicles.

- Implementation of projects identified under the Regional Cycling Plan, including working with municipal partners, will reduce greenhouse gas emissions from vehicles.
- Continue to implement the Durham Greener Homes Program to help homeowners reduce energy costs and greenhouse gas emissions while generating local jobs and investment, including expanding the program to include flood readiness.
- Launch a building benchmarking and disclosure program to support voluntary energy use reporting, increasing awareness and creating demand for energy efficiency improvements. This is the first step in the development of a comprehensive platform to mobilize deep energy retrofits in commercial, institutional, and multi-residential buildings in Durham Region as part of implementing the low carbon pathway approved in the Durham Community Energy Plan.
- Continue to work with local area municipalities, Conservation Authorities, and other public and private sector partners to advance flood hazard identification and mapping to support the development and implementation of an evidence-informed flood risk resiliency strategy to address the increasing risk of flooding due to climate change.
- Establish an independent entity with Ontario Tech University to facilitate community oversight and accountability for the implementation of climate action in Durham.
- Advance the feasibility study for a low carbon district energy project in the Courtice Transit Oriented Community area in collaboration with the Municipality of Clarington.
- Demonstrate leadership in sustainability and addressing climate change by completing health vulnerability assessments.
- Increase resource recovery through the implementation of the Long-Term Waste Management Plan.
- Implement measures aimed towards increasing organic and recyclable materials from curbside collection activities through ongoing community outreach.
- Promote the use of recycled materials in construction projects.
- Protect, preserve and restore the natural environment including greenspaces, waterways, parks, trails, and farmlands by exploring alternative winter de-icing materials to minimize salt impacts.
- Implement DRT's fleet electrification plan, including the purchase of 22 battery electric buses in 2023 (delivery in 2025) and related charging equipment including utility upgrades at DRT's Raleigh Depot in Oshawa.
- Ongoing implementation of solar lighting in DRT bus shelters and evaluating lighting solutions for remote bus stops.
- Evaluation of third-party waste haulage emissions to quantify the impact of switching to renewable natural gas or other low-carbon fuel to reduce GHG

emissions associated with residential waste collection.

4. Bill 23 – *More Homes Built Faster Act, 2022*

- 4.1 [Report #2022-COW-33](#) provided Regional Council with an overview of Bill 23, the *More Homes Built Faster Act, 2022* and summarized the anticipated impacts of Bill 23 to the Region, the Region of Durham taxpayers and water and sanitary sewer ratepayers.
- 4.2 Bill 23 will have significant impacts on the Region's ability to coordinate and finance capital infrastructure investments for growth. A partial estimate of the total lost revenue is \$280.6 million over five years. Of this, \$129.6 million will impact the property tax fund with the balance of \$151.0 million impacting the water supply and sanitary sewerage fund. These estimates do not include the impact of exemptions for affordable and attainable housing, nor do they include lost revenues at the local area municipal level.
- 4.3 While the Region continues to advocate for provincial funding to mitigate the negative financial impact of the *More Homes, Built Faster Act, 2022* to property taxpayers and ratepayers in the Region, it is prudent to begin to set funds aside to address the significant financial impacts resulting from Bill 23. In particular, there are a number of significant resource requirements in the early years to plan for and implement for the level of growth directed by the Province to achieve the home construction targets. To ensure that the Region delivers on its role in achieving more homes, operating resources such as staffing and consulting support are necessary.
- 4.4 In addition, Bill 23 adds significant complexity in determining, calculating, and tracking development charges to ensure the correct charges are applied under the phase-in provisions for the up-front payment of hard services as well as the balance of the payment. Freezes and existing deferrals also add incremental challenges requiring additional resources. Support will be needed to ensure appropriate recoveries of development charges are made and those benefitting from reduced charges are appropriately charged.

5. COVID-19 Fiscal Impacts on the 2023 Budget

- 5.1 The COVID-19 pandemic continues to have a significant impact on public health, long-term care and transit services. The Region continues to be flexible and responsive in adapting to ongoing changes in program demands and requirements as the pandemic evolves.
- 5.2 It is anticipated that the Region will continue to face financial pressures throughout 2023 in public health, long-term care and transit as the pandemic continues to impact demands on their program areas.
- 5.3 The proposed 2023 Business Plans and Budget provides funding for both the temporary impacts of the COVID-19 pandemic as well as, where known, the base property tax funding has been built in to the Budget to support the more permanent impacts to Regional programs and services that have resulted from the pandemic.

5.4 The balance of this section provides a summary of the temporary impacts that have been provided for within the 2023 Business Plans and Budget, which are estimated at \$7.5 million.

5.5 Public Health:

- Ongoing COVID-19 response activities include storage costs for pandemic supplies (\$93.2k), costs related to the online booking portal (\$276.0k) as well as costs related to temporary staffing (\$380.0k). The Province has indicated that there will be opportunities to request reimbursement of COVID-19 extraordinary costs in 2023. It is expected that this provincial one-time funding will cover 100 per cent of these costs. Should the provincial and federal government not extend additional funding support, further cost mitigation measures including the use of reserves/reserve funds will need to be considered.
- The 2023 Health Department Budget focuses, in part, on restoring priority public health programs and services including catching up on childhood immunization in accordance with the Immunization of School Pupils Act and Child Care and Early Years Act, 2014, which were previously suspended to address the COVID-19 response. One-time costs of \$612.0k have been included in the 2023 Budget for temporary staff to support catch-up immunizations. The 2023 Budget proposes to fund these costs through one-time provincial funding. Should the Region's application for one-time funding not be approved by the Province, the Health Department will need to consider a phased approach for immunization catch-up.

5.6 Long-Term Care:

- Mandated active screening at all long-term care homes for all staff, contractors, and visitors entering the building. To meet this requirement the 2023 budget proposes temporary screeners, surveillance testing clinic staff and other temporary staff at each of the Region's four long-term care homes (\$2.9 million). The budget proposes to fund 100 per cent of these costs from provincial subsidy. Should provincial funding not be extended further cost mitigation measures, including the use of reserves/reserve funds, will need to be considered.

5.7 Transit:

- Ongoing and residual impacts of the COVID-19 pandemic on transit ridership across the industry are generally expected to continue for another one to two years. DRT anticipates full ridership recovery by 2024/2025.
- The proposed 2023 Durham Region Transit Business Plans and Budget has been structured to be flexible and responsive to ridership changes during the pandemic recovery and includes a total of \$3.2 million in projected temporary financial impacts of the COVID-19 pandemic including:
 - 2023 fare revenues (including U-Pass) are projected at \$27.7 million, a decrease of \$2.4 million from pre-pandemic levels;
 - 2023 advertising revenue is projected to continue to be \$0.5 million lower than pre-pandemic levels; and

- DRT continues to incur additional costs of \$0.3 million for washroom facilities for operators.
- While senior government funding to offset the financial impacts from the pandemic have not been confirmed beyond December 31, 2022, the 2023 Durham Region Transit Business Plans and Budget includes a provision of \$3.2 million in senior government funding to offset these temporary financial impacts. DRT and Region staff continue to advocate, through transit industry and municipal associations, for the need of additional Safe Restart funding in 2023 and beyond. Should the provincial and federal governments not extend additional funding support, cost mitigation measures including the use of reserves/reserve funds will need to be considered.
- The proposed budget includes an increase in base property tax funding to permanently provide for the daily bus cleaning procedures introduced during the pandemic to provide confidence in the safety of transit operations for DRT customers and staff. This includes additional permanent staffing resources, cleaning and disinfecting products, janitorial services and staff personal protective equipment and supplies.

6. 2022 Projected Surplus

- 6.1 As noted in the periodic 2022 Budget Status Updates provided by the Finance Department, forecasting is challenging at the best of times, but 2022 represented a time of greater uncertainty, with many assumptions needed to produce the forecast. As year-end results are being finalized, there are a couple of factors where favourable financial outcomes, primarily after-effects of the COVID-19 pandemic, provide an opportunity to address strategic challenges.
- 6.2 The tight labour market with low unemployment rates and the impact of the Great Resignation, presented hiring challenges for many Regional Departments during 2022. Increased vacancy rates and the prolonged time to recruit and select qualified staff has resulted in a significant increase in staff gapping, and surpluses in the personnel cost accounts. This has also impacted the DRPS budget where the surplus was sufficient to do a one-time budget 'catch-up' on vehicle acquisitions. Challenges were presented with the timing between pre-ordering next year's fleet requirements to avoid significant delays versus when budget approvals were received. The budget is now in a position to approve 2024 vehicle purchase commitments in the 2023 budget to achieve cost savings. The balance of the surplus has contributed to corporate initiatives noted below.
- 6.3 In addition, while the province approved funding to cover COVID-19 related costs for most operations, some of the funding for prior years was not confirmed until 2022. This has resulted in additional subsidy being recognized in 2022, primarily in Long-Term Care operations.
- 6.4 The overall general tax surpluses of approximately \$30 million (or approximately 1.7 per cent of the Region's property tax supported budget) includes these positive financial impacts which are not expected to continue in future years. In accordance with the Long-Term Financial Planning Framework approved in [Report #2019-F-33](#), this higher than expected surplus has been placed in the applicable reserve funds. These reserve fund contributions have been allocated

to support the housing and homelessness initiatives detailed in Section 2 namely \$7.5 million from the Operating Impact Reserve Fund to support community partners in the development of affordable housing under the Region's At Home Incentive Program and \$2.5 million from the Capital Impact Reserve Fund for the DRLHC redevelopment projects.

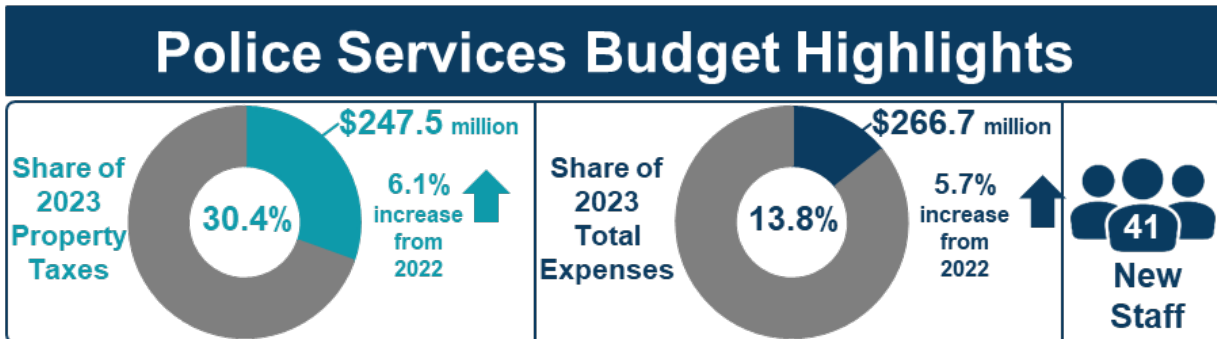
- 6.5 The policy for funding of the post year-end payment of 50 per cent of the unused incidental sick hours for employees and employee groups covered by the Short-Term Income Protection Program (STIPP) was established in the Long-Term Financial Planning Framework ([Report #2019-F-33](#)). The use of the Employee Benefits Reserve was extended to provide funding for these annual payouts. Actual results indicate these annual payments can be managed within the provisions of the personnel costs within departmental Business Plans and Budgets and it is recommended that the policy to fund the post year-end payment for 50 per cent of the unused incidental sick hours from the Employee Benefits reserve be rescinded.

7. Use of Development Charges, Provincial and Federal Gas Tax, Reserves and Reserve Funds in the 2023 Business Plans and Budgets

- 7.1 Staff have identified and included the sustainable use of reserves and reserve funds, development charges and provincial and federal gas tax to fund one-time items and major capital expenditures in the 2023 Property Tax Supported Business Plans and Budget to mitigate taxation impacts and deliver on Council priorities. The proposed use of reserves and reserve funds is aligned with the Region's commitment to fiscal responsibility and long-term financial planning. The purpose is to offset property tax increases in such a way so as to focus base tax increases on items requiring ongoing support year over year. Without utilizing these significant draws, the impact on the tax levy would be unsustainable.
- 7.2 Attachment 5 provides a summary of the contributions from development charges, provincial and federal gas tax, reserves and reserve funds utilized in the 2023 budget at an estimated value of \$237.0 million.
- 7.3 It is worth noting that the Region is entering into a period of significant investment in a number of major projects for which the Region has been accumulating funding over the last number of years. This is illustrated in the proposed financing of the nine-year capital forecast (2024 – 2032) in Attachment 4.
- 7.4 Given the continuing financial impact of the COVID-19 pandemic on a number of Regional services, there is a possibility that additional draws from reserves and reserve funds over and above the ones identified in the 2023 Budget will be necessary.

8. 2023 Business Plans and Budget – Details

- 8.1 The following sections provide additional details on the operating, staffing and capital highlights for each of the Region’s main service areas as well as the high level risks and uncertainties facing the service areas over 2023 and the forecast period.



Operating:

- A number of Key Targets are included in the DRPS budget documents. Two of note are 66% of gun crime incidents cleared by charge, compared to 57% in 2020 and an 80% conviction rate for impaired driving charges, compared to 75% in 2021.
- Body Worn Camera Program - Year three of the three year phased implementation including 2 additional Video Management Technicians and other operating costs to support the rollout to all divisions (Full implementation cost \$2.9m).
- Increase in the Helicopter Reserve Fund contribution to ensure sufficient funding is available to maintain the helicopter (\$0.1 million).
- Additional supports to the Forensic Investigative Unit (\$470k), Intelligence Unit (\$226k), Information Technology Unit (\$165k) and Facilities Unit (\$199k).
- Funding support for the Internet Child Exploitation Unit that lost federal funding (\$179k).
- Additional front-line officers.
- Creation of an Older Adult Investigative & Support Unit to ensure older adults who are the victims of abuse are appropriately supported (\$188k).
- Economic Increases and annualization of 37 new positions approved in 2022 (total \$7.8 million).
- Inflationary adjustments such as \$1.0 million for gasoline for the fleet.

Staffing:

- 2 new Video Management Technicians to support the Body Worn Camera Program.
- 5 new Investigative Officers to support the Forensic Investigative Unit.
- 2 new Investigative Officers to support the continued work of the Internet Child Exploitation (ICE) Unit.

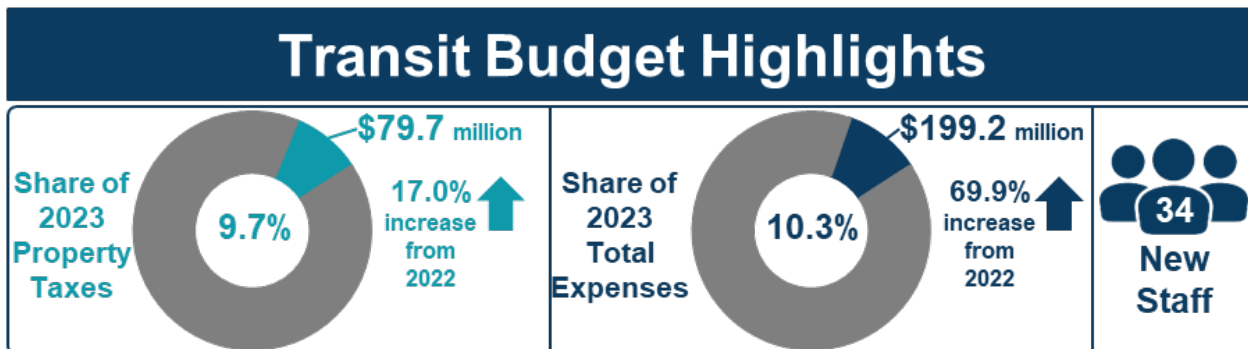
- 2 new Surveillance Officers to support increased demands on the Intelligence Unit.
- 2 new Officers to support the new Older Adult Investigative & Support (OAIS) Unit.
- 2 new Support staff members in the People, Development & Learning Unit to improve programs and services for members.
- 2 new Support staff members in the Information Technology Unit to support information systems and security.
- 20 new Frontline Officers.
- 4 new Support staff for Fleet, Facilities, and Legal units.

Capital:

- The Police Services capital program totals \$6.596 million and includes funding for vehicles, equipment purchases and facility maintenance and information technology renewal.

Risks and Uncertainties:

- Uncertainties relating to government funding for programs.
- Leverage partnerships to support vulnerable and marginalized members of the community.
- Regulations forthcoming under the Community Safety and Policing Act, 2019 impacts



Operating:

On March 1, 2023, Regional Council, through [Report #2023-F-5](#), approved the Transit Service and Financing Strategy (2023 – 2032). The 2023 Durham Region Transit Budget is aligned with this multi-year strategy and includes:

- Service Plan adjustments including up to 525,470 hours of conventional service and 65,178 hours of On Demand service through rural and low demand urban areas of the Region. The 2023 service plan includes an increase of 27,178 hours above the adjusted 2022 base service hours (\$2.6 million net of \$0.4 million in projected fare revenue).
- As detailed in Section 5.0, the COVID-19 pandemic continues to have ongoing and residual impacts on the delivery of DRT services and on projected fare and advertising revenues with the 2023 fiscal impact projected to be \$3.2 million. The proposed budget includes a provision of \$3.2 million in senior government funding

to offset these temporary financial impacts. DRT and Regional staff continue to advocate, through transit industry and municipal associations, for the need of additional Safe Restart funding in 2023 and beyond.

- Strategic planning activities to support DRT's long-term planning and continuous improvement efforts, including development of a workplace safety program related to fleet electrification, integration of on-time performance analytics platform, dispatch and control process improvements, and an emergency management process study (combined cost of \$0.6 million).
- Fuel inflationary increases of \$5.67 million.

Staffing:

- Conversion of 7 part time operators to full time permanent operator positions in year.
- 1 New Project Manager, Contracted Service Delivery to lead the management of third-party contractor operating On Demand services, develop and coordinate the Emergency Management plans and requirements, and analyze the performance of all transit service delivery and identify and deploy strategies for improvement.
- 1 new Program Manager, Specifications and Support to provide expertise in project management, procurement and technical specification development that is enabling improved output and contract performance management.
- 2 new Operations Supervisors to meet service requirements identified in the Service Plan.
- 9 new Conventional Operators to meet service requirements identified in the Service Plan.
- 2 new Supervisors, Maintenance to expand capacity and reduce overtime.
- 1 new Maintenance Technical Specialist to meet increasing technical vehicle requirements and systems, priority includes providing support during fleet transition to zero emission vehicles.
- 3 new Apprentice Mechanics to improve recruitment success for skilled trade positions.
- 7 new Service Persons to address increasing capacity and enhanced vehicle servicing.
- 1 new Storeperson to support ongoing deployment of the Maintenance Management System.

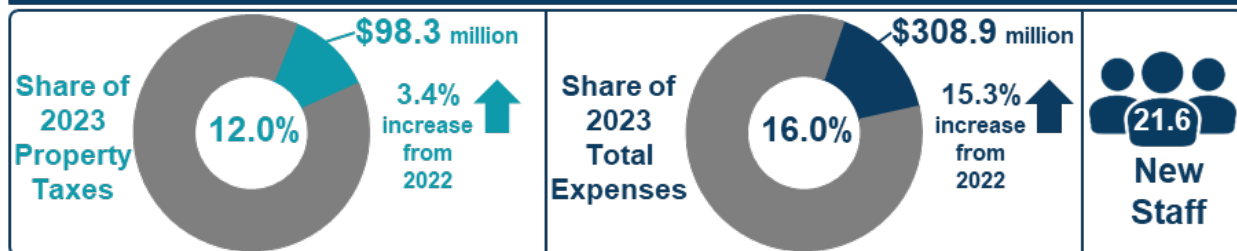
Capital:

- Details on Durham Region Transit's capital program are provided in Section 10.0 of this report.

Risks and Uncertainties:

- Ongoing and residual impacts on the recovery of transit ridership and fare and advertising revenues following the COVID-19 pandemic.
- Safe Restart Funding is proposed to be used to assist in mitigating the impacts of the COVID-19 pandemic on transit operations. The extension of this funding program into 2023 has not yet been announced.
- While 2023 provincial gas tax revenues have been confirmed, there remains uncertainty about future provincial gas tax revenues. The Ministry of Transportation has indicated that they will monitor the impacts to key elements affecting the provincial gas tax allocations, such as municipal transit ridership and the availability of funding that is generated from the sale of gasoline. A second one-time top up has been announced for 2023 in order to maintain the same level of funding provided pre-pandemic.
- Impact of inflation, supply chain constraints and longer production time for new vehicles.
- Fuel price fluctuations.
- Impact of remote work and learning arrangements.

Roads and Bridges Budget Highlights



Operating:

- Durham Vision Zero countermeasures totaling \$1.84 million for the ongoing delivery of red-light camera technology and automated speed enforcement including two new mobile and two new fixed automatic speed enforcement cameras.
- Increases in road maintenance costs in response to growth and historical service demands totaling \$0.6 million.
- Lead and support key corporate projects and initiatives through the facilities division such as the new Seaton Long-Term Care Home, redevelopment of DRLHC sites and 300 Ritson Road South, DRT facilities and deep energy retrofit work.

Staffing:

A total of 21.594 new full time equivalent employees (FTEs) to support the delivery of capital projects and operating activities are proposed. The cost of some of these positions is allocated at varying levels to capital projects or maintenance activities:

- Project Manager to support an increase in project delivery for depots, and major capital projects supporting corporate priorities. (this position is shared with Sanitary Sewerage, Water Supply and Waste management) (0.288 FTE).
- Senior Project Coordinator – to provide business support for Fleet Services tenders, contracts and specifications (1.000 FTE).
- Stockkeeper – to provide maintenance operations support at the Oshawa Depot to maintain current on-demand parts requests and to manage the onsite inventory of parts and supplies (1.000 FTE).
- Contract Coordinator DCAM – to provide administrative support and coordination for Housing and DRLHC projects (1.000 FTE).
- Supervisor DCAM – to support the increase in project delivery for depots, and major capital projects supporting corporate priorities (position is shared with Sanitary Sewerage, Water Supply and Waste Management) (0.288 FTE).
- Emergency Management Coordinator – to support emergency management programs and initiatives corporately and departmentally as a dedicated liaison with Durham Emergency Management (position is shared with Sanitary Sewerage, Water Supply and Waste Management) (0.250 FTE).
- Business Analyst – to provide business support for the Enterprise Maintenance Management System (position is shared with Sanitary Sewerage and Water Supply) (0.410 FTE).
- Inspector 3 – to support the projects in the Construction Division and reduce reliance on consulting services and temporary staff (position is shared with Sanitary Sewerage and Water Supply) (0.358 FTE).
- Inspector 3 – to provide operational support to Bus Rapid Transit and ICIP funded projects in delivering transit infrastructure and transit expansion initiatives (1.000 FTE).
- Project Management – to provide operational support to Bus Rapid Transit and ICIP funded projects in delivering transit infrastructure and transit expansion initiatives (1.000 FTE).
- Labourers – conversion of temporary labourer positions at the Orono, Oshawa/Whitby and Sunderland Depots to support program operations (4.000 FTE)
- Medium Equipment Operator – required position to support the purchase of a Vactor 2100 combination sewer jet/vacuum at the Oshawa Whitby Depot (1.000 FTE).
- Skilled Maintenance Worker – to provide support for the Ontario One Call locates requests and to ensure compliance with legislative requirements and as recommended by the consultants from their review of the underground locates program (10.000 FTE).

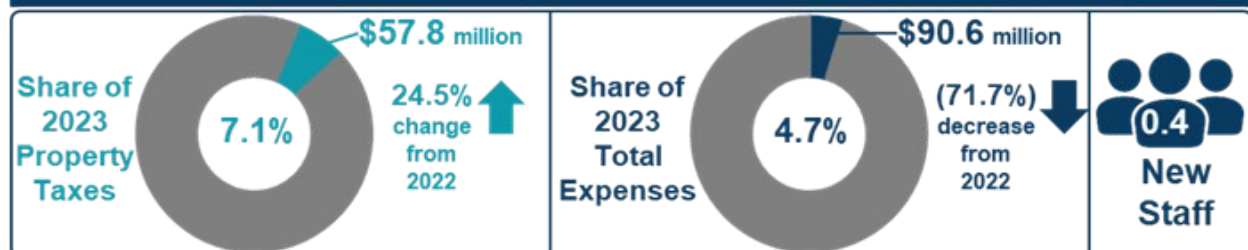
Capital:

- Details on the capital program are provided in Section 9.0 of this report.

Risks and Uncertainties:

- Growth across the Region will increase the demand for services to support residents and businesses as well as the operational and maintenance requirements for Regional infrastructure.
- Significant increase in commodity pricing and global supply chain issues continue to put pressure on program budgets and capital project delivery.
- Resource pressures for the delivery of capital programs due to the increasing number and complexity of projects.
- Changing and unpredictable weather patterns and climate change impact treatment operations as well as preventative and reactive maintenance activities for the Regional road infrastructure.
- Risks related to legislative changes including compliance with the Excess Soil Management regulation, response requirements of Ontario One-Call program, etc.

Solid Waste Management Budget Highlights



Operating:

- Increase resource recovery through implementation of the new Long-Term Waste Management Plan 2021-2040.
- Increased supply of blue box, green bin, and bin lids reflecting growth and demand totaling \$0.085 million.
- Evaluation of third-party waste haulage emissions to quantify the impact of switching to renewable natural gas or other low-carbon fuel to reduce GHG emissions associated with residential waste collection.
- Implement measures aimed towards increasing organic and recyclable materials from curbside collection activities through ongoing community outreach, including ongoing education programs at the elementary, secondary and post-secondary level.
- Significant inflationary increases approximating \$8.7million.

Staffing:

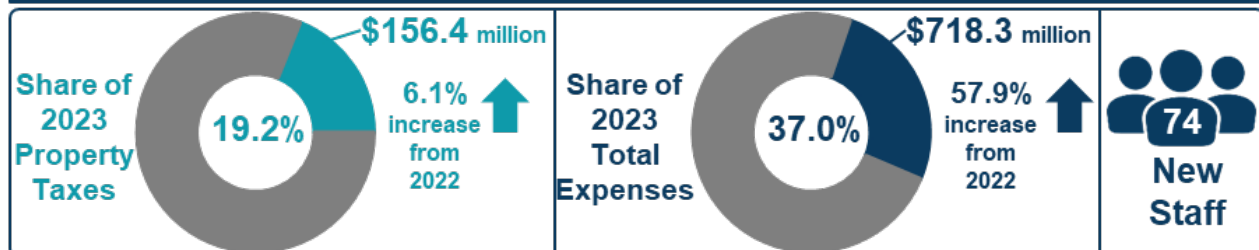
A total of 0.305 new full time equivalent employees (FTEs) are proposed as follows:

- Supervisor DCAM – to support the increase in project delivery for depots, and major capital projects supporting corporate priorities (position is shared with Sanitary Sewerage, Water Supply and General Tax) (0.055 FTE).
- Emergency Management Coordinator – to support emergency management programs and initiative corporately and departmentally as a dedicated liaison with Durham Emergency Management (position is shared with Sanitary Sewerage, Water Supply and General Tax) (0.250 FTE).

Risks and Uncertainties:

- Risks related to legislative changes, regulations and provincial reviews including:
- Transition to extended producer responsibility regime including the timing and content of regulations supporting the transition.
- Requirements and timing of the Ontario Food and Organic Waste policy statement/framework.
- Uncertainty regarding blue box material commodity pricing and industry funding.
- Ongoing difficulties experienced by contractors to recruit and retain staff to deliver waste management services resulting in increased contract costs.

Social Services Budget Highlights



Operating:

The Social Services 2023 Business Plans and Budget includes a number of programs designed to support Durham residents with significant emphasis on homelessness supports and housing as detailed in Section 2.3 of this report and invest in social infrastructure and service delivery enhancement in a number of program areas.

- Children’s Services cost sharing for early learning and child care administration continues to be uncertain. The 2023 budget reflects a second one-time investment of \$3.2 million in fee subsidy (\$1.1 million), funding for childcare providers (\$1.6 million) and increased subsidy of administration costs (\$0.5 million).
- On March 28, 2022, the Ontario government and federal government announced the Canada-Wide Early Learning and Child Care (CWELCC) plan ([Report #2022-SS-6](#)), a \$13.2 billion agreement to lower childcare fees for families. The 2023 budget includes a \$110.7 million investment for CWELCC in Fee Reduction (\$78.0 million), Fee Subsidy (\$27.1 million), Workforce Compensation (\$4.0 million), Minimum Wage Offset (\$0.2 million) and Administrative costs (\$1.4 million). This is

a significant increase from the 2022 in-year allocation of \$41.5 million for the program, which represents the continued commitment and implementation of the plan

- \$6.3 million is proposed in the Regional Investment in Homelessness Supports budget to increase supports for people experiencing, or at risk of becoming homeless.
- \$5.0 million in Federal subsidy, and related outflows, related to the Reaching Home program for 2022 / 2023 and \$10.1 million in provincial Homelessness Prevention program funding.
- At Home Incentive Program (\$10.0 million) - to support community partners in the development of additional affordable housing
- Rent Supplements (\$7.9 million) including \$4.9 million in Regional funding under the Durham Regional Rent Supplement Program and the Commercial Rent Supplement.
- Social Housing Redevelopment (\$5.6 million) and Regional Social Housing Costs (\$3.9 million) including \$0.9 million in net operational costs related to the Beaverton Supportive Housing project, anticipated to open in the summer of 2023, and the Oshawa Microhomes.
- Project team for the design, construction, and opening plans of the new Seaton Long-Term Care Home.
- Increase in Nursing and Personal Care hours from an average of 3.8 hours / resident / day to 4.2 hours / resident / day at each of the Region's Long Term-Care homes.
- The 2023 budget includes a \$12.2 million Provincial investment for Integrated Employment Services consisting of Planning Period costs (\$0.2 million), and Transition Period costs (\$12.0 million), with integrated service delivery planned for 2024 relating to the Durham Region Employment Services Consortium.
- An increase in Regional tax support to the Durham Region Local Housing Corporation to bring total support to \$14.2 million.
- As detailed in Section 5.0 the COVID-19 pandemic continues to have significant temporary impacts for long-term care. The 2022 budget proposes to fund the \$2.9 million in one-time COVID-related costs from senior government funding.

Staffing:

A total of 74 new positions are proposed as follows:

- 6 new full-time positions to implement the Canada-Wide Early Learning and Childcare System (CWELCC). All six positions are fully funded under the CWELCC program and were approved in year.
- 1 new Manager to support the renewal of the Ontario Autism Program and the Children's Developmental and Behavioural Supports, and the planned expansion of the Region's Directly Operated Childcare Centres.
- 1 new Supervisor to expand Adult Protection Services. This position is fully funded by provincial subsidy.
- 1 new Data Analysis Coordinator for the transformation of the Employment

Services system. This position is fully funded by the Province.

- 1 new Program Assistant for the transformation of the Employment Services system. This position is fully funded by the Province.
- 1 new Area Manager for the transformation of the Employment Services system. This position is fully funded by the Province.
- 3 new permanent full-time positions approved in year to implement the Behavioural Support Ontario Virtual Mobile Team. These positions are funded in part through provincial subsidy and include 1 new Registered Practical Nurse, 1 new Occupational Therapist (subsequently converted to a Behaviour Consultant) and 1 new Social Worker.
- 7 new Personal Support Workers at Fairview Lodge to increase direct hours of nursing care. These positions are funded by provincial subsidy.
- 4 new Registered Practical Nurses at Fairview Lodge to increase direct hours of nursing care. These positions are funded by provincial subsidy.
- 18 new Personal Support Workers at Hillsdale Estates. These positions are funded by provincial subsidy.
- 1 new Recreation Programmer at Hillsdale Estates. This position is funded by provincial subsidy.
- 12 new Personal Support Workers at Hillsdale Terraces. These positions are funded by provincial subsidy.
- 1 new Adjuvant at Hillsdale Terraces. This position is funded by provincial subsidy.
- 2 new Recreation Programmers at Hillsdale Terraces. These positions are funded by provincial subsidy.
- 1 new Registered Nurse at Lakeview Manor. This position is funded by provincial subsidy.
- 3 new Personal Support Workers at Lakeview Manor. These positions are funded by provincial subsidy.
- 6 new Registered Practical Nurses at Lakeview Manor. These positions are funded by provincial subsidy.
- 1 new Adjuvant Position at Lakeview Manor. This position is funded by provincial subsidy.
- 1 new Clinical Information Specialist to play a key role in the management of electronic systems (electronic resident chart, POC, eConnect & others) by performing quality control functions and providing leadership for maintenance and data stewardship.
- 1 new Manager, Nursing Practice to monitor and improve the nursing clinical practice in the homes.
- 1 new Policy Analyst to support the development, review and revision of LTC policies.
- 1 new Quality Improvement Specialist to support the Homes with quality, risk and compliance programs.

Capital:

The Social Services 2023 Capital Budget works to improve our facilities and equipment to enhance the level of services to our residents. Also included is the new Seaton Long-Term Care Home approved by Council in December 2022 totaling \$126 million.

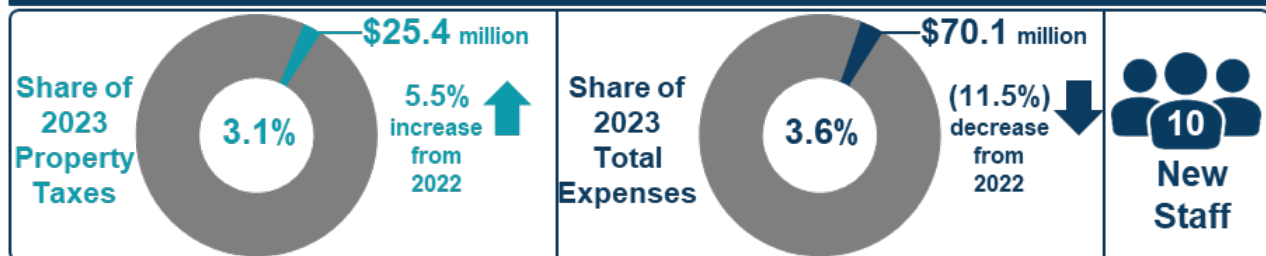
Other highlights of the capital plan include:

- \$0.3 million for a cooling tower at Hillsdale Terraces.
- \$0.3 million is proposed for Hi-Low beds at Hillsdale Estates.
- \$0.3 million for north parking lot water diversion at Fairview Lodge.
- \$0.5 million for leasehold improvements at the new Whitby family shelter.

Risks and Uncertainties:

- The most significant risk for Social Services is the uncertainty of provincial investment. The 2023 budget submission includes provincial funding based on current funding levels and information available from the Province. Reductions in provincial funding have a significant impact on the Region's own resources and its ability to address community needs. As an example, in 2022 Durham received \$2.8 million in SSRF-Phase 5 funding, which was a significant and critical investment that went to services that support homelessness prevention and capital repairs. This program funding has ended despite an ongoing need, which has created an additional gap in funding for critical supports to address homelessness in the community.
- There is continued uncertainty with respect to provincial and federal funding to support ongoing COVID-19 response.
- The Fixing Long-Term Care Act, 2021 which is expected to come into force in the spring of 2023, may impact operations of the homes through changes to regulations and inspection protocols. Regional staff, in partnership with long-term care partners, will continue to advocate for provincial funding and regulatory changes that meets the needs of our long-term care residents.

Public Health Budget Highlights



Operating:

- Implement public health requirements identified by the Province to address the ongoing COVID-19 pandemic, including delivery of booster doses of COVID-19 vaccine.
- Engage key stakeholders to implement the Durham Region Opioid Response Plan.
- Improve access to oral health services for eligible low-income adults and seniors through the Ontario Seniors Dental Care Program.
- Orient public health programs and services to address the needs of priority populations.

Staffing:

- Temporary staffing to address the backlog of vaccinations (\$612k). This work is contingent on receipt of one-time provincial funding.
- 2 new full time Dental Assistants, 2 new full time Dental Hygienists, a part-time Oral Surgeon, 1 new full time Anesthetist and 1 new Public Health Nurse to support the increased needs related to the Ontario Seniors Dental Care Program. These investments are contingent on receipt of additional provincial subsidy (\$546k).
- Part time clerical support for the expected growth in clients served by the Healthy Smiles Ontario program (\$25k).
- 1 new full time Senior Public Health Inspector to support the work required to meet the Ontario Public Health Standards Food Premises Regulations, and to address increased growth of home based businesses and new food premises (\$75k).
- 2 new full time Program Support staff to manage information risks and data integrity for effective reporting and maintenance of health information systems (\$147k).
- 2 new full time Public Health Inspectors and 1 new full time Administrative Support to meet increased demands of the Infectious Diseases program (\$191k).
- Part time Pharmacy Technician to support optimal vaccine usage in the Immunization Program (\$28k).

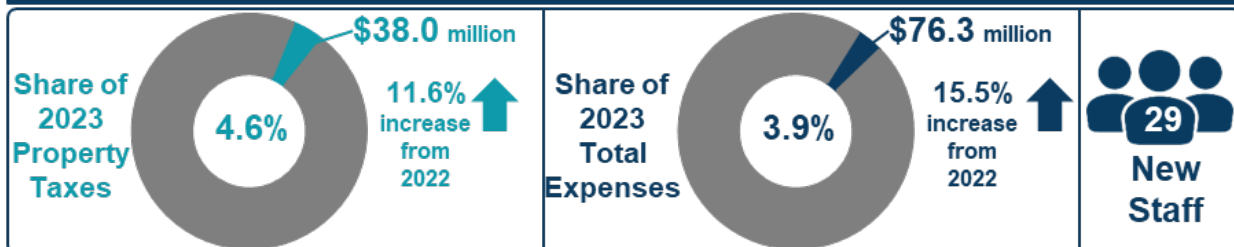
Capital:

- Relocation of the Breast Feeding Clinic and creation of dedicated vaccination clinic space (\$250k).
- Additional funding for the renovations and optimization of the Regional facility located at 101 Consumers Drive (\$3.3 million). The estimated total cost of this project is \$22.8 million, with \$13.7 million approved in previous budgets and \$5.8 million proposed in the 2023 Works Budget.
- Various replacements of equipment such as computers and monitors.

Risks and Uncertainties:

- COVID-19 continues to circulate and new variants continue to emerge. The Health Department remains flexible and is prepared to respond to spikes in COVID-19 activity, in accordance with provincial direction.
- The 2023 Health Department Business Plans and Budget includes a projected 2.0 per cent increase in the provincial subsidy. The Region has not received confirmation of the provincial funding for 2023.
- Public Health Modernization, which is currently on hold but is anticipated to be restarted, may impact public health funding, governance and organizational structures across the province.

Paramedic Services Budget Highlights



Operating:

On March 1, 2023, Regional Council, through [Report #2023-COW-7](#), approved the 2023 – 2032 Region of Durham Paramedic Services Service and Financing Strategy. The 2023 Paramedic Services Budget is aligned with this multi-year strategy and includes:

- Addition of 24 new full time paramedic positions to staff four new 12-hour shifts providing an additional 48 hours of paramedic response time daily (\$2.2 million).
- Dedicated Disability Management Specialist resource to improve employee wellness and sustained resilience (\$0.1 million).
- Advanced Care Paramedic Training program (\$0.4 million).
- Annualization of the expansion to the Primary Care Outreach Program (PCOP).
- Establishment of a new paramedic response station in Seaton and enhanced service in South Oshawa and South Whitby to improve response times.

- Ongoing delivery of the Community Paramedicine Program providing support to high intensity needs clients requiring supplemental community paramedicine services beyond home and community care.

Staffing:

- 24 new full time Paramedics (12 ACPs and 12 PCPs) to staff four new 12-hour ambulances as noted above under operating investments for 2023.
- 2 new full time Superintendents to provide additional support for front-line staff.
- 3 new full time positions including a Professional Standards Investigator, Logistics Technician and a Scheduling Clerk to ensure sufficient support for the projected growth in paramedic services.

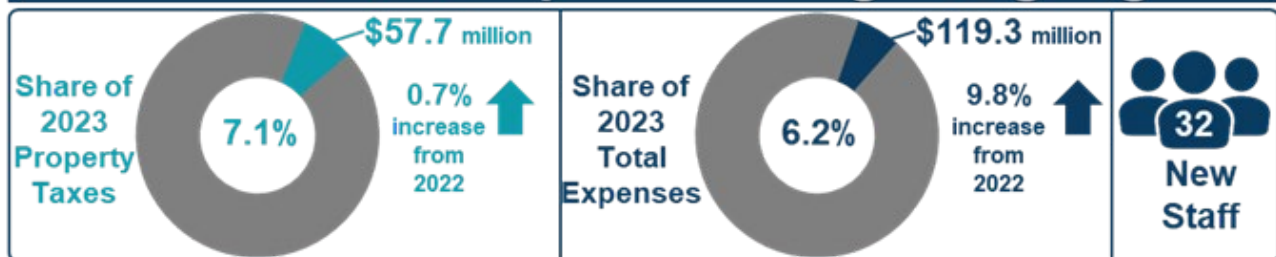
Capital:

- 4 new ambulances and associated equipment (\$1.3 million).
- Replacement of 128 defibrillators (\$2.2 million).
- Replacement of 11 ambulances including five remounts (\$2.2 million).
- Replacement of one command vehicle (\$0.1 million).
- Cardiac Monitor, remote monitoring software and two vehicles for the Community Paramedicine Program (\$0.4 million).
- Phased funding for the new Clarington Paramedic Response Station (\$1.5 million), new Whitby Station (\$0.8 million) and replacement of the North Durham Station (\$1.9 million).

Risks and Uncertainties:

- Significant ongoing challenges with patient offload delays impacting Paramedic Services' ability to service 9-1-1 requests as call volumes increase.
- Staff retention and attraction of qualified paramedics as well as decreasing enrolment in paramedic programs at community colleges. Work is underway with Durham College to increase the cohort for the fall of 2023.
- Uncertainty with respect to the provincial subsidy for Paramedic Services increasing proportionally with increasing costs related to population growth and the Region's Paramedic Services Service and Financing Study. The 2023 paramedic service budget includes a projected 2.5 per cent increase in the provincial subsidy for Paramedic Services. The Region has not received confirmation of the provincial funding for 2023.

Corporate Administration, Planning and Economic Development Budget Highlights



Operating:

- Continue to implement the Community Safety and Well-Being Plan by building robust community capacity to ensure residents get the right services at the right time.
- Continue to identify areas for reconciliation and cultural safety relevant to Indigenous residents and employees to better understand, live alongside and work with Indigenous Peoples.
- Continue the work of the new Durham Region Anti-Racism Taskforce.
- Develop a new Diversity, Equity and Inclusion strategy informed by jurisdictional scan data, an Indigenous Engagement Protocol, an employee census and Regional demographics.
- Undertake an Equity Audit to examine equity-related data for trends in workforce patterns, and in the workplace experiences of employees to identify practices which may create barriers to inclusive employment and workplaces for designated equity deserving groups.
- Develop and launch a Public Art Program that engages with the community and local artists to place artwork on Regional infrastructure.
- Continue to enhance communication of our commitment to strategic goals and share results with the community to support transparency and accountability.
- Implement the transfer of the responsibility for the prosecution of Part III and Part IX charges from the Province.
- Complete Envision Durham, the Municipal Comprehensive Review of the Regional Official Plan.
- Undertake a Regional Housing Assessment report to inform local municipal consideration of Inclusionary Zoning opportunities in Protected Major Transit Station Areas.
- Implement recommendations contained in the Regional Cycling Plan including advancing public engagement and conceptual designs for the Durham Meadoway in partnership with area municipalities, undertaking a signage and wayfinding strategy, assisting in developing school safety plans as part of the Active and

Sustainable School Travel Program and working with partners to facilitate a Durham specific cycling event.

- Begin execution of the action items in the newly approved 2023 to 2027 Ready Set Future – A PLACE Blueprint for Durham, a five-year Economic Development and Tourism Strategy and Action Plan.
- Strengthen the Region’s internal investment attraction capabilities and resources.
- Undertake Business Retention and Expansion programming across north Durham.
- Implement the Local Food Business Retention and Expansion Action Plan.
- Advance station implementation frameworks for adoption as part of the Region’s Transit Oriented Development Strategy for the Bowmanville GO East Extension.
- Continue to identify transit-oriented development opportunities associated with rapid transit investment in the Region.
- Continue to build the Rapid Transit Deployment Plan and advance in-process projects.
- Continue implementation of the myDurham311 program and transition all customer service areas to Service Durham, modernizing our customer service delivery and providing a seamless customer experience.
- Broaden Health and Safety metrics by implementing a Health and Safety software, enhance supports for employee wellness and engagement within a hybrid virtual work environment, and continue the development and implementation of a mental health strategy.
- Implementation of the Enterprise Information Management Strategy including applying newly developed electronic records classification schemes and preparing for the acquisition of an Enterprise Content Management software to apply retention to electronic records.
- Deliver digital literacy programs and services to Regional employees that focus on IT security, digital enablement, and a modernized workforce.
- Continue Technology and Cyber Risk Management program with partnership between Internal Audit and Corporate Services IT Division.
- Ongoing modernization of the investment program.
- Continue the Budget Modernization Project initiatives.
- Implement substantive system upgrades to PeopleSoft Financial and Human Capital Management system that drive enhanced reporting and leverage dashboards.

Staffing:

- 1 new Business Development Specialist to service investment leads and investment attraction missions, strengthen relationships with foreign partners and senior government investment agencies.
- 1 new Program Coordinator to deliver customized pitch proposals to prospective investors and host in-bound delegations and tours.

- 1 new Policy Advisor to advance the Region's climate change strategies.
- 1 new Investment and Grant Coordinator to develop and submit funding applications for the Region and area municipal partners.
- 1 new Administrative Assistant to support the Diversity, Equity and Inclusion division.
- 1 new Solicitor to support the growth in contractual, corporate, commercial, planning and employment activities.
- 3 new Prosecutors and 2 new Prosecution Assistants to meet the demands resulting from the transfer of responsibility from the Province for the prosecution of Part III and Part IX provincial offences.
- 1 new Recruiter to support the expansion of the Region's co-op and internship programs and support the talent pipeline with a focus on engaging with diverse community agencies.
- 1 new HR Assistant to support recruiting for Long-Term Care Homes.
- 1 new Disability Management Specialist dedicated to supporting Paramedic Services in developing a program to improve employee wellness and reduce employee absences.
- 1 new Disability Management Coordinator to support the Region's transition from the sick leave program to Short Term Income Protection Program (STIPP).
- 1 new Administrative Assistant to provide additional support to the Office of the Regional Chair.
- 1 new IT Policy Advisor.
- 1 new Senior Application Specialist to support the customer relationship management software utilized by Service Durham.
- 1 new Application Analyst to support the Enterprise Management System.
- 1 new ECM Specialist to support information management and provide ongoing support for Enterprise Content Management configurations and security requirements.
- 1 new Clerk to support corporate access and privacy including processing freedom of information (FOI) access requests, management of privacy incidents and ongoing privacy awareness activities.
- 1 new PeopleSoft Administrator.
- 1 new Supervisor Accounting Services, 1 new Senior Accounting Clerk and 1 new Senior Financial Analyst 2 to enhance reporting to operational areas, respond to increased workload volumes and improve timeliness of processing.
- 1 new Financial Analyst 2 to handle payroll processing for a growing workforce.

External Agencies Highlights

Conservation Authorities:

- The 2023 budget for Conservation Authorities includes \$6,628,702 for operations, \$1,752,525 for special benefitting projects and \$200,000 for land management for the Region's five Conservation Authorities.
- The 2023 funding for the Oak Ridges Moraine Groundwater Program (ORMGP) is recommended to remain at \$175,000 to finance ongoing groundwater protection initiatives jointly funded by the City of Toronto, Region of York and Region of Peel.
- In addition, the Conservation Authorities submitted the following requests for special one-time funding from the Land Conservation and Protection Reserve Fund for specific projects and initiatives for Council's consideration. Three of these seven projects are continuations of multi-year initiatives that were approved as part of previous Business Plans and Budgets.
- **Central Lake Ontario Conservation Authority** – Restoration Program \$150,000 (year five of five) – under this program CLOCA will implement restoration projects, apply for funding, prepare progress reports and foster long term partnerships with watershed businesses, community organizations and landowners. CLOCA can initiate a restoration project that will have an overall ecological benefit, improve watershed health and work to mitigate the impacts of growth and climate change.
- **Central Lake Ontario Conservation Authority** – Enniskillen and Long Sault Conservation Areas Improvements \$130,000 – Outdated vault toilets at both the Enniskillen Conservation Area and Long Sault Conservation Area have exceeded their useful life and are in need of replacement.
- **Central Lake Ontario Conservation Authority** – Lynde Creek Floodplain Mapping \$110,000 – Floodplain mapping is essential for CLOCA's core business functions and is used for land use planning, regulation and permitting, and flood forecasting and warning. The Lynde Creek Floodplain Mapping is the oldest mapping in the CLOCA watershed and does not reflect recent significant construction within the watershed. This project will include updated hydraulic modelling and floodplain mapping for the full Lynde Creek watershed. CLOCA has received 50 per cent funding for this project under the federal Flood Hazard Information and Mapping Program (FHIMP) and is requesting the balance of the funding from the Region.
- **Central Lake Ontario Conservation Authority** – Electric Vehicle Charging Stations - \$30,000 – CLOCA has partnered with the Region to submit an application for federal funding under the Natural Resources Canada Zero Emissions Vehicle Infrastructure Program for two electric vehicle charging stations at the CLOCA Administration Centre. If successful, CLOCA could receive 50 per cent grant funding towards the total project cost of \$60,000.
- **Kawartha Conservation Authority** – Watershed Planning \$27,300 (final year) – this project will provide the most current information related to Water Resource Systems and Watershed Planning to assist with the Region's Municipal Conformity Review exercises. This project will also help to process Planning Act applications faster while ensuring conformity with provincial policy.

- **Kawartha Conservation Authority** – Digitization of Corporate Records \$5,380 (year four of five) – this project is integral to expediting applications and improving customer service along with meeting the requirements under the Information and Privacy Act.
- **Kawartha Conservation Authority** – Environmental Monitoring Strategy \$9,014 – this funding will be used to provide an environmental monitoring network that facilitates evidence-based decision making, and provides accessible, real-time science and data to our community.

Durham Region Community Investment Grant:

- A 0.25% dedicated levy was approved in the 2022 budget to support the prior approval of the Lakeridge Health - Bowmanville site redevelopment. With the Region's significant critical investment needs in housing and homelessness support programs, paramedic services, transit services, and police services an incremental increase above the current annual contribution of \$6.2 million is not feasible.
- Both Oak Valley Health and Ontario Shores Centre for Mental Health recently updated Council on their redevelopment plans. Staff will work with these organizations and report back with the details of their funding requests and funding strategy to align with current or future Provincial capital funding parameters.

Ukrainian Relief Efforts

- 8.2 The Government of Canada opened the Canada-Ukraine Authorization for Emergency Travel (CUAET) in March 2022 as an immigration pathway to people fleeing war in Ukraine, with no cap. Arrivals via the CUAET are classified as “visitors” for up to three years which allows for only limited access to provincial and federal services and supports. As of March 10, 2023, 903,439 CUAET applications have been received. Of these, 592,405 have been approved. The majority of arrivals are destined for the Greater Toronto Hamilton Area (GTHA). Arrivals through Toronto Pearson International Airport are expected to continue to increase as the CUAET pathway has been extended to March 2024. Many individuals and families continue to present at airports with limited to no resources, housing arrangements, and connections in Canada, and are at risk of becoming precariously housed or homeless.
- 8.3 In recognition of this emergent need and potential impact on existing local services and supports (i.e., the shelter system), which are already strained, the Region of Durham in partnership with Community Development Council of Durham (CDCD) opened a temporary accommodations site for Ukrainian arrivals in need of support. As of March 10, 2023, 199 individuals (76 families) have been supported through this program. The program is currently at capacity and slated to cease operations by April 30, 2023. To date, the Region has committed \$2 million to this program through [Report #2022-A-22](#) and [Report #2022-INFO-76](#). A further \$750,000 is incorporated into the 2023 Budget and is the subject of a companion report on the Finance and Administration Committee agenda.

- 8.4 GTHA partners, including the Regions of Peel, Halton and York, and the Cities of Hamilton and Toronto, have engaged the provincial and federal governments for support of municipal/regional programs to support CUAET arrivals. GTHA partners have provided a significant amount of data on regional/municipal programs operating to support Ukrainian arrivals. Multiple meetings between GTHA partners and upper levels of government have taken place with no positive outcomes.

Provincial Offences Act (POA) Download, Automatic Speed Enforcement (ASE) and Red Light Camera (RLC) Update

- 8.5 The original download of POA courts along with revenues was intended to be of net financial gain to municipalities. At the time, a revenue sharing arrangement was determined with the Local Area Municipalities. This arrangement was not finalized and executed but has been honoured by the Region since that time. Since this original transfer of responsibility from the Province to the Region, any net POA revenues collected are shared with the local municipalities after accounting for the cost of prosecution, court services and collections. The Region's costs for administering the ASE and RLC programs had not been netted against the POA fines collected as they did not exist at the time of the original transfer. However, as Regional staff have been working through the implementation of RLC and ASE, it has become clear that any separation of the costs of the ASE and RLC program from the POA court and administrative perspective are not possible. Additional complications have followed now that the transfer of responsibility for Part II and IX prosecutions from the Ministry of Attorney General to the Region of Durham has taken place and Administrative Monetary Penalties have been broadened.
- 8.6 A detailed report will be forthcoming to obtain Council approval for addressing these issues. Due to the complexity and impacts to two local municipalities who have instituted their own cameras with all revenues flowing through the POA courts, those two municipalities, along with the Region's ASE and RLC direct costs have been applied against POA revenues for 2022 resulting in no net revenues to share for 2022.

9. 2023 Transportation Capital Program

- 9.1 The proposed Regional 2023 Transportation Capital program includes \$183.3 million in expenses, which represents an increase of \$25.8 million or 16 per cent from 2022 (\$157.5 million). The program includes \$78.6 million in 2023 transportation capital expenses related to transit service, partially funded through the Investing in Canada Infrastructure Program Transit Stream (ICIP).
- 9.2 Net of the ICIP project costs, the proposed 2023 program includes \$39.6 million for network expansion projects, including funding for road construction projects that are anticipated to be ready for tendering in 2023 and preparatory work (i.e., Environmental Assessment, design, land acquisition, and utility relocations), as well as traffic control and other supporting infrastructure.

- 9.3 The 2023 program also includes \$38.7 million for road rehabilitation projects, \$13.7 million for bridge rehabilitation and replacement projects, \$1.7 million for road safety infrastructure and \$3.7 million for traffic control and other rehabilitation costs.

Transportation Capital Nine-Year Forecast (2024 - 2032)

- 9.4 The total transportation capital expenditure over the 2024-2032 forecast period is estimated at \$1.6 billion. Based on an asset management approach, this level of investment has been identified as necessary to address the various rehabilitation and replacement needs and network expansion projects deemed necessary to accommodate current needs and future development requirements.
- 9.5 Growth-related road expansion projects will be prioritized considering the Durham Transportation Master Plan (2017) and the Region's renewed Development Charge By-law and Study which will be completed in 2023.
- 9.6 Meanwhile, preliminary pavement management modelling indicates that an annual investment of \$47 million throughout the forecast period will be necessary to bring the average pavement condition of the Region's road network from its current Pavement Condition Index (PCI) level of 52 to a service level target of 65.
- 9.7 The forecast also includes significant costs related to bridge rehabilitation and replacements, including pressures in 2023 and 2024 related to the advancement of rehabilitation or replacement work on three bridges in coordination with Metrolinx as it implements the GO Rail East Extension project.
- 9.8 Through the Region's annual Asset Management and Business Planning and Budget processes, Regional staff will continue to prioritize and refine future annual bridge needs over the forecast.

Road Infrastructure for Transit

- 9.9 On June 23, 2021, Regional Council approved [Report #2021-COW-12](#) which proposed a design for endorsement as the Preferred Technical Option for Metrolinx to advance the Transit Project Assessment Process (TPAP) for the Durham Scarborough Bus Rapid Transit Study. Proposed expenses in 2023 for ICIP bus rapid transit infrastructure along the Highway 2 corridor includes \$6.6 million for pre-construction activities and \$72.0 million in construction expenses.

Active Transportation

- 9.10 The Region acknowledges the need to advance the road infrastructure for active transportation, including cycling, as part of a sustainable transportation system. The 2023 transportation capital plan includes financing to advance approximately 19.5 km of cycling infrastructure to be implemented as part of Regional roads construction projects.

- 9.11 The 2023 transportation capital plan includes a \$540,000 allocation to advance shovel-readiness of cycling network infill projects, to be undertaken on road segments that are not planned for widening or rehabilitation in the forecast. The prioritization of cycling network infill projects will be developed collaboratively by the Works Department and Planning Department, in consultation with the Local Area Municipalities. Furthermore, additional cycling infrastructure and cycling infrastructure upgrades will be completed as part of the Region's ICIP funded bus rapid transit projects.

Road Safety

- 9.12 Durham Vision Zero (DVZ) was endorsed by Regional Council on April 24, 2019 and officially launched on May 29, 2019. The Region continues to work collaboratively with road safety partners to achieve the long-term vision of zero deaths and injuries on Regional and local municipal roads, with a short-term (2023 - 2025) goal of a minimum of 10% reduction in fatal and injury collisions. To support the Region's road safety goals, the 2023 Transportation capital plan includes \$1.7 million in capital expenses related to increasing safety on the Regional road network, partially funded through the Region's Vision Zero Reserve Fund.

Transportation Capital Financing

- 9.13 The financing strategy for the proposed 2023 Transportation Capital Program (\$183.3 million) and 2024-2032 forecast is shown in Attachment 4.
- 9.14 Development charge revenues continue to be an important source of financing for growth-related infrastructure. The 2023 program is supported through \$41.1 million in residential development charge revenues, \$4.7 million in commercial development charge revenues and \$5.0 million from Industrial Development Charge Revenues.
- 9.15 The Regional Roads Levy (currently \$12.6 million per year) provides a dedicated and sustainable source of annual property tax funding to leverage available development charges and cover any shortfalls in non-residential development charge revenues, for road expansion projects. Meanwhile, the Region's Road Rehabilitation Levy (\$26.1 million) provides annual dedicated property tax funding for road rehabilitation projects and the Bridge Rehabilitation Levy (\$5.5 million) is in place to accelerate the replacement and rehabilitation of structures.
- 9.16 The proposed transportation financing plan includes Canada Community-Building Fund (Federal Gas Tax) funding of \$15.1 million for road rehabilitation and bridge replacement in 2023, increasing to \$18.3 million in 2024 to address forecasted transportation infrastructure rehabilitation needs and advance priority cycling infill projects. Future use of Federal Gas Tax funds will continue to be reviewed on an annual basis.
- 9.17 The 2023 financing strategy includes a \$1.7 million draw on the Road Rehabilitation Levy Reserve Fund to advance road rehabilitation. Under the forecast financing strategy, further draws on the Road Rehabilitation Levy Reserve Fund and the Bridge Rehabilitation Levy Reserve Fund are projected over the forecast to address high priority asset management needs, subject to

Regional Council consideration and approval through the annual business planning and budget process. The forecast period financing strategy also projects draws from the Regional Roads Levy Reserve to assist in the funding of forecasted growth projects. This reflects a commitment to effectively use existing reserve funds for priority purposes.

- 9.18 Despite the application of Canada Community-Building Fund funding towards transportation infrastructure, the forecasted use of reserves and reserve funds and projected development charge revenues, and levy increases are forecasted as necessary to address capital requirements throughout the forecast period. Regional staff will continue to work towards refining capital forecasts and financing strategies with the aim of ensuring any future levy increases necessary to support transportation capital are gradually phased and affordable for taxpayers.

10. 2023 Durham Region Transit Capital Program and Nine-Year Forecast (2024 – 2032)

- 10.1 Durham Region Transit (DRT) capital investments proposed for 2023, totaling \$87.9 million include:

- twenty-two growth battery electric buses to be delivered in 2025 (\$35.4 million);
- electric vehicle charging infrastructure and related equipment (\$6.2 million);
- advancing planning, design and engineering for DRT's new facility in north Oshawa to support fleet electrification (\$2.0 million);
- 15 diesel bus replacements (\$12.2 million);
- Land acquisition and design for Harmony and Windfield Farms terminals (\$7.0 million), subject to further reporting; and
- various other infrastructure and equipment related capital projects (\$4.6 million).

- 10.2 Capital investments also include Investing in Canada Infrastructure Program (ICIP) projects including:

- Raleigh administration building construction (\$11.6 million);
- advanced fuel and fluid management system (\$1.3 million); and
- bus stop infrastructure improvements (\$2.9 million).

- 10.3 The DRT capital forecast includes an additional \$968.9 million in forecasted expenses over the 2024-2032 period necessary to support service enhancement, electrification and asset management requirements.
- 10.4 Financing DRT capital investments in 2023 and over the forecast period will require significant funding from Regional reserves and reserve funds, provincial gas tax funding, development charge receipts and debenture financing. Senior government funding opportunities will be pursued to support the capital forecast, including the federal Zero Emissions Transit Fund to support electrification vehicles and infrastructure and facility improvements, including the new Thornton Operations, Maintenance and Storage Depot. The federal permanent transit funding announced to begin in 2026/2027 has not yet been incorporated into the Region's long-term financing strategy for transit capital as program terms and eligibility are still to be announced.
- 11. Durham Region Local Housing Corporation (DRLHC) 2023 Capital Budget and Nine-Year Forecast (2024 – 2032)**
- 11.1 The proposed 2023 DRLHC capital program includes approximately \$8.1 million in expenses. This amount includes approximately \$2.9 million in major repairs/renovations (operating) expenses and \$5.2 million in capital expenses. These expenses are proposed to be fully financed using general levy financing. Meanwhile, \$94.7 million in expenses, necessary to keep DRLHC assets in a state of good repair, are included in the 2024-2032 forecast.
- 11.2 As referenced in the Master Housing Strategy ([Report #2020-COW-27](#)), a recommended approach for the potential redevelopment, intensification, and regeneration of four DRLHC sites in Oshawa is in development. Capital projects at these sites have not been included in the forecast, nor have any cost estimates associated with the redevelopment, as further work is necessary to determine the scope of future capital works at these sites.
- 11.3 Project planning work continues for the Federation of Canadian Municipalities (FCM) funded Senior's Housing Energy Efficiency Retrofits project that was approved as part of the Region's 2022 business plans and budgets (\$22.2 million). A report providing a status update on this significant project and seeking any necessary related approvals will be brought to Committee of the Whole in 2023.
- 11.4 Regional staff will continue to pursue senior government funding opportunities for DRLHC capital projects.
- 12. Development Charges**
- 12.1 Development charge receipts are a primary financing source for the significant growth-related projects that are included in the Region's capital forecast. The Region's 2023 capital budget and nine-year forecast (2024 – 2032) is based on the current Development Charge Background Studies and by-laws. Recent provincial changes under Bill 23, *More Homes Built Faster Act, 2022* will impact both the Region's growth forecast and the availability of development charges.

- 12.2 The Region is in the process of updating the Regional Development Charge Background Study with the new Regional Development Charge Background Study and by-law to be effective July 1, 2023. This new Development Charge Background Study will reflect the phasing of the charge introduced through the *More Homes Built Faster Act, 2022* and will inform the development of the 2024 capital budget and nine-year capital forecast (2025 -2033).
- 12.3 As illustrated in the 2023 capital budget and nine-year forecast, industrial and institutional development charge revenue is not anticipated to be sufficient to cover the requirements for planned growth projects and as such, the Region will be required to continue to fund industrial and institutional development charge funding shortfalls using other revenue sources (e.g., reserve fund, levy or debt financing).
- 12.4 Ongoing review of the capital forecast program, the timing of growth projects and the use of various financing strategies, including development charge, reserve fund, debenture and levy financing, will be conducted as part of Region's annual business planning and budget processes. Refinements to the forecast will be based on the rate of development that is realized in the Region (impacting both capital requirements and available development charge revenues), the new Development Charge Background Study and by-law, Bill 23 *More Homes Built Faster Act, 2022* and other considerations to ensure affordable levy increases.

13. Potential Debt Financing Requirements and Considerations

- 13.1 The 2023 capital program requires \$129.5 million in debenture financing to support the following capital projects:
- \$94.1 million in debenture financing for the new Seaton Long-Term Care Home. It is anticipated that the annual costs to service approximately \$60.8 million of this debt will be covered by the annual provincial construction funding subsidy and the annual provincial construction funding subsidy supplement with property taxes being used to fund the annual costs to service the balance of the debt (\$33.3 million).
 - \$15.7 million for the initial phase of the expansion and modernization of the Region's Maintenance Depots with \$1.7 million for the design of the Ajax/Pickering Maintenance Depot expansion, \$12.7 million for the Oshawa/Whitby Depot and \$1.3 million for the Sunderland Maintenance Depot.
 - \$7.0 million for new DRT Terminals including \$5.0 million for the Harmony Terminal and \$2.0 million for the Windfield Farms Terminal. These two terminal projects are subject to a further Council report for approval of financing.
 - \$12.8 million in debenture financing for the acquisition of 22 zero emission buses with this debenture financing proposed to be provided through the Canada Infrastructure Bank (CIB). Through this Report staff are seeking approval to enter into a Credit Agreement with the Canada Infrastructure Bank (CIB) and to establish a Credit Facility for borrowing of funds with the following key terms:

- Credit Facility of up to \$62.0 million towards the purchase of up to 98 zero emission buses.
- Four year availability period for financing through December 31, 2027, with a repayment term of 12 years for each draw. The credit term is scheduled to end January 31, 2039.
- The Region will request loans, referred to as “Advances” under the Credit Agreement from the CIB from time to time to finance, on a long-term basis, the acquisition of zero emission buses.
- The Credit Agreement sets the annual interest rate at 1.0 per cent. Interest will be charged on the outstanding balance of the Advances under the Credit Facility. DRT will be required to include the projected debt servicing costs (both interest and principal repayment) under this Credit Agreement in their annual Business Plans and Budget.
- The amount of the Credit Facility and the duration of the period for which it is available may be increased upon the request of the Region and agreement by the CIB, at its sole discretion.
- Regional Council, through the annual business planning and budget process will approve the acquisition of zero emission buses and any debenture financing under this Credit Facility.

13.2 In addition to this debenture financing, the capital forecast is projecting a further \$428.2 million in debenture financing required between 2024 and 2032. Of this, up to \$53.5 million is proposed to be provided under the Credit Agreement with the CIB for the acquisition of zero emission buses. This capital forecast does not include any debenture financing for the development of the Region’s housing portfolio. These needs are anticipated to be significant. Staff are consulting with the community and stakeholders on the redevelopment plans and will report back to Council on the strategy in advance of the 2024 Business Plans and Budget. As outlined in the Region’s Long-Term Financial Planning Framework, staff are developing a debt management strategy that will further inform future business plans and budgets.

14. Multi-Year Commitments: Impact on Future Budgets

14.1 Known and significant financial pressures to be financed over the forecast period include:

- Staff annualization costs for the 237.95 positions proposed in the 2023 budget (\$28.8 million gross in 2024, an increase of \$10.7 million over 2023).
- Bill 23 *More Homes, Built Faster Act, 2022* will impact the amount of development charges available to fund new and expanded infrastructure to service growth. Without development charges this infrastructure will need to be funded from other revenue sources (e.g. reserves/reserve funds, tax levy or debt financing). The provincial direction to develop 1.5 million homes in an expedited manner and allow the development of Greenbelt lands with restricted timelines will be an additional and unplanned development pressure competing for Regional infrastructure funds and resources. Staff are working on quantifying the financial impacts on future Regional Budgets. The 2024 capital budget and nine year forecast will reflect the updated

Development Charge Background Study and the Bill 23 impacts to the best extent possible as many unknowns currently exist.

- Road rehabilitation needs, growth related road expansion projects and bridge and structure rehabilitation and replacement needs have been identified over the forecast period (2024 – 2032) of approximately \$1.2 billion.
- Facility expansions over the 2024–2032 forecast period to provide services for a growing and more diverse population and related staffing requirements to service these demands.
- The Transit Service and Financing Strategy (2023-2032), endorsed by Regional Council on March 1, 2023 ([Report #2023-F-5](#)), acknowledged that significant annual property tax increases starting at approximately 2 per cent per year on the overall Regional tax levy would be required over the term of the plan to grow service, advance fleet electrification, expand infrastructure and improve passenger amenities.
- The Paramedic Services Service and Financing Strategy (2023 – 2032), endorsed by Regional Council on March 1, 2023 ([Report #2023-COW-7](#)) identified operating expenditure increases of \$59.56 million over ten years, with total capital expenditures over this time estimated at \$89.47 million. This is projected to require annual property tax increases of between half to three quarters of a per cent per year on the overall Regional tax levy over the term of the plan to respond to projected population growth, increased calls for service, significant hospital offload delays, support employee wellness and sustained resilience to ensure improvement to current paramedic response times.
- The procurement for the construction of the Lakeshore GO East Extension to Bowmanville will advance substantially in the upcoming year, and this will increase pressure on the Region and the Province to ensure options for station delivery are agreed on and advanced.
- Managing the pressures from growth and increased demand on services to support residents and businesses as well as the operational and maintenance requirements for Regional infrastructure.
- Increased operating cost pressures for long-term care homes to address the recommendations from the Commission’s review stemming from COVID-19 impacts to long-term care residents.
- Investments to achieve Council’s affordable housing targets.
- The Master Housing Strategy ([Report #2020-COW-27](#)) identifies a recommended approach for the potential redevelopment, intensification, and regeneration of four DRLHC sites in Oshawa. Staff is working on this file with the communications outreach being the first priority.
- While the 2023 Budget proposes a significant increase in Regional funding for housing and homelessness support programs, continued and sustained resources and supports from all levels of government will be required to prevent and end chronic homelessness in Durham Region. Innovative approaches for community outreach, supportive, transitional and affordable housing are required across Durham Region to meet the growing needs within the homelessness support system.

- A new long-term care home in Seaton (Report #2022-COW-32) will require a significant Regional investment for both capital construction and operating costs with net Regional operating costs estimated at between \$22.5 million and \$24.8 million annually.
- Children's Services staff continue planning efforts for the addition of two new directly operated Regional Child Care Centres through local partnerships.
- Continued pressure to address and reduce the wait list across several program areas. With population growth and funding constraints, wait times for services, such as family counselling services, long-term care and community housing will become longer.
- Investment in broadband infrastructure to grow the Regional Broadband Network to communities across the Region.
- Implications arising from a Climate Master Plan to, among other items, reduce our GHG emissions and implement a low carbon fleet strategy and the Durham Built Standard.
- Ready Set Future – the new five-year Economic Development & Tourism Strategy and Action Plan, will require additional resources to fully implement the Strategy.
- Outstanding assessment appeals at the Assessment Review Board (ARB) involve a total of \$4.4 billion in Region of Durham weighted assessment. Of these assessment appeals, it is estimated, under a medium risk scenario, that the Region has the potential to lose \$3.4 million in Regional taxes. This risk is anticipated to grow significantly following the next reassessment.
- As outlined in the 2023 Strategic Property Tax Study (Report # 2023-F-8), the province has been consulting on potential approaches to reduce the current property taxation of multi-residential properties. One of the options the Province is considering is requiring municipalities to lower their multi-residential municipal tax ratio. While this is revenue neutral to the Region, as the 2023 Strategic Property Tax Study details, any decreases in the multi-residential municipal tax ratio would create significant property tax shifts from the multi-residential property tax class to the other tax classes and in particular the residential tax class. This would be in addition to the property tax shifts that are anticipated with the next MPAC reassessment.

15. Risks and Uncertainties

- 15.1 There are numerous risks, pressures and uncertainties that the Region faces in implementing strategic direction and in the successful delivery of its programs and services. Section 8 outlines the program specific risks and uncertainties for each of the major service areas.
- 15.2 While staff have taken a balanced approach in providing for inflationary pressures in 2023, risk remains that the economy will continue to respond to supply shortages, tight labour markets, rising wages and resulting high inflation that is beyond that provided for within the proposed 2023 Business Plans and Budget. Staff will continue to monitor spending closely and develop mitigation plans where required.

- 15.3 The Region is currently awaiting provincial regulations under the *Housing Services Act* that will provide greater clarity around Part VII housing providers and the costs and funding available to support these providers.
- 15.4 In October 2021 and April 2022, the Province released Phase 1 and Phase 2 regulations and policy under the *Conservation Authorities Act*. These new regulations outline:
- mandatory programs and services to be delivered by the conservation authorities,
 - the need for agreements between participating municipalities and conservation authorities to fund non-mandatory programs and services through a municipal levy,
 - the requirement of conservation authorities to establish a community advisory board,
 - the budget process for conservation authorities,
 - the municipal apportionment methods for levying participating municipalities,
 - various user fee requirements, and
 - information requirements for conservation authorities.

These provincial regulations are anticipated to impact the Region's funding of conservation authorities for the 2024 Business Plans and budget. Staff continue to work with the Province and the Region's five partner conservation authorities to understand the full impacts resulting from these regulations as well as the impacts of Bill 23 on conservation authorities.

- 15.5 The continuing momentum of electric vehicles across the Province and changing community patterns have contributed to lower provincial and federal gas tax receipts. In 2022, the Province indicated that it had to provide \$120.4 million in top-up funding from other revenue sources to maintain the same level of funding provided to transit agencies under the provincial gas tax program, for 2023 this amount dropped to \$80.0 million. The decline of gas tax collected by the Province of Ontario and the Government of Canada leaves significant future uncertainty for municipalities for sustainable funding to replace provincial and federal gas tax receipts.

16. Public Engagement Strategy on the 2023 Business Plans and Budgets

- 16.1 Transparency and education are key components of building successful public engagement on the Region's business plans and budgets with residents, businesses and stakeholders.
- 16.2 The Region remains focused on modernizing our public engagement initiatives by evaluating different standards, compiling best practices, measuring outcomes and incorporating feedback to better understand when and how to utilize newer forms of public engagement.
- 16.3 For the 2023 Business Plans and Budget, public engagement activities focused on engaging with more residents and businesses in new and different ways to encourage their feedback and included:

- Refocusing efforts to engage residents in an approach aligned with the cadence of the annual Business Planning and Budget process that enables input to inform budgetary decisions;
- Sharing information with the residents and businesses on the value and impact the budget investments are having across the Region;
- Hosting a Virtual Town Hall on Thursday November 24, 2022 where more than 14,000 Durham Region residents joined over the phone and online to provide over 125 questions, comments and feedback on key priorities for the Region's Business Plans and Budget. This represented a 25 per cent increase in participation from last year. A recording of the event is available on the Region's Your Voice Durham website. Highlights of the areas of focus include: affordability, housing and homelessness, roads, planning for growth and transit;
- Updating the award-winning Value Stories videos which highlight the details of the Region's Budget and the values these budget investments have on residents and businesses;
- Updating the Budget Spotlight to provide a visual summary of the service metrics and investments included in the approved budget;
- Updating the Region's Business Plans and Budget online presence and social media campaign, informed by data and lessons learned, to increase awareness of the process and allow residents to ask questions and provide comments online in a convenient and intuitive manner; and
- Providing traditional engagement initiatives consistent with prior year activities including the utilization of print media.

16.4 As part of the multi-year business planning and budget process review and modernization project, an interdepartmental team is working to evaluate standards and best practices, and to incorporate feedback and expertise to better understand when and how to use public engagement tools. This work will help inform the public engagement strategy for the 2024 Business Plans and Budget and subsequent cycles.

17. Fees and Charges

17.1 Regional staff conduct annual reviews of fees and charges to ensure appropriate cost recovery, maximization of revenues to the extent possible and at a minimum, that all fees are updated to reflect changing circumstances, including inflationary pressures and legislative compliance. The following highlights the changes made to General Purpose Fees and Charges in the 2023 Business Plans and Budgets.

17.2 Durham Region Transit

- Base adult fare increase of \$0.10 effective July 1, 2023 with proportional adjustments to the other fare concessions per the established discount rates and as approved by Regional Council on March 1, 2023 through [Report #2023-F-5](#).

- Universal Transit Pass (U-Pass) rate increase of 1.9 per cent from \$147.25 to \$150.00 per student per semester for the period September 1, 2023 to August 31, 2024. This report includes a recommendation for an extension of the existing U-Pass agreement through the 2023-2024 academic year, including this rate increase.
- The establishment of a charter service rate of \$925.00 per hour for a minimum four hour booking of a standard 12 meter bus, with a rate of \$505.00 for each additional bus and \$130.00 for each additional hour. This charter rate has been set on a full cost recovery basis considering all expenditures incurred for the operation and servicing of the vehicle and administration such as planning and supervision and was approved by Regional Council on March 1, 2023 through [Report #2023-F-5](#).

17.3 Health Services

- Increase in fees (2 per cent) for services provided by Health Protection for Ontario Building Code (building permits for sewage system) and Regional activities effective April 1, 2023 based on [Report #2022-MOH-2](#) approved by Regional Council on March 23, 2020 – and By-law 18-1998 as amended and By-law 19-1998 as amended.

17.4 Children's Services

- Child Care Program and Kindergarten Program fees (for children less than 6 years old) have been reduced by 52.7 per cent with a plan to further lower licensed childcare fees to an average of \$10 per day by September 2025 in accordance with the Canada-wide Early Learning and Child Care (CWELCC) system guidelines.

17.5 Durham Region Police Services

- Fees for the Destruction of Fingerprints, Incident Requests, Pay Duty and Officer Interviews have been amended January 1, 2023 to reflect the current collective bargaining agreement wage rates and current costs.
- New fees for Body Worn Camera Requests (\$66.37) and Reconsideration Requests (\$22.12) were established January 1, 2023.

17.6 General

- Establishment of a 1.99 per cent provider service charge applied to payments made by credit cards, primarily through the Region's e-commerce channels. The fee does not apply for selected services provided by Social Services program for low-income clientele.

17.7 Development Charges

- The Region is currently in the process of updating its Regional Development Charge Background Study which will include new Development Charge rates effective July 1, 2023. The balance of the Region's Development Charges will be indexed annually on July 1, 2023 based on the by-laws passed by Regional Council.

18. Regional Requirement Regarding Excluded Expenses Related to Tangible Capital Assets as Required by Ontario Regulation 284/09

- 18.1 In June 2006, the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA) approved revisions to Section PS 3150 of the Public Sector Accounting Handbook for the accounting of tangible capital assets (TCA) for local governments. The purpose of these revisions was to establish standards for the accounting treatment of tangible capital assets acquired by local governments.
- 18.2 The Regulation requires municipalities to prepare a report for adoption by Council if a municipality excludes provisions in its annual budget for all or a portion of the following expenses:
- TCA Amortization Expenses;
 - Post-Employment Benefits Expenses; and,
 - Solid Waste Landfill Closure and Post Closure Expenses.
- 18.3 Since the Region's 2023 Business Plans and Budgets exclude provisions for all, or a portion of, the expenses relating to the amortization of Tangible Capital Assets, post-employment benefits and solid waste landfill closure and post closure, this report is provided as required by the Regulation.

Estimated Impact of Excluded Expenses on Accumulated Surplus For the 2023 Business Plans and Budgets (\$,000's)

	<u>2022</u>		<u>2023</u>		
	<u>Total</u>	<u>Property</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
	<u>\$</u>	<u>Tax</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>PSAS Additions to Budget</u>					
Tangible Capital Asset Amortization	162,021	98,750	29,047	36,851	164,648
Post-Employment Benefit Expense	15,354	25,863	670	768	27,301
Landfill Closure Costs - Increase/(Decrease) in Liability	(38)	(248)	-	-	(248)
Transfers from Reserves and Reserve Funds	156,495	123,847	9,447	12,065	145,359
Proceeds of Debt issued for Regional Purposes	134,300	129,549	15,667	15,667	160,883
Total PSAB Additions	468,132	377,761	54,831	65,351	497,943
<u>PSAS Reductions to Budget</u>					
Gross Tangible Capital Assets Acquisitions	(763,443)	(493,157)	(144,198)	(147,503)	(784,858)
Less: Tangible Capital Asset Recoveries	63,388	-	-	40,691	40,691
Net Tangible Capital Asset Acquisitions	(700,055)	(493,157)	(144,198)	(106,812)	(744,167)
Debt Principal Payments	(12,412)	(16,602)	-	(2,041)	(18,643)
Transfers to Reserves and Reserve Funds	(143,817)	(124,977)	(9,447)	(20,844)	(155,268)
Contributed Tangible Capital Assets	(21,197)	(297)	(8,972)	(10,748)	(20,017)
Total PSAB Reductions	(877,481)	(635,033)	(162,617)	(140,445)	(938,095)
Net Impact - (Increase) to Accumulated Surplus	(409,349)	(257,272)	(107,786)	(75,094)	(440,152)

19. Conclusion

- 19.1 The 2023 Business Plans and Budget recommendations for property tax supported programs for internal departments (including DRT), DRLHC and Conservation Authorities meet the 5.0 per cent guideline adopted by Regional Council through Report # 2023-F-1. The recommended 0.25 percent increase has been included for the impacts of Bill 23, *More Homes Built Faster Act, 2022*, The Durham Regional Police Services Board 2023 budget submission was over the guideline by \$1.7 million resulting in a required additional 0.2 per cent increase in the levy bringing the total proposed net property tax budgetary increase to 5.2 per cent or approximately \$153 for the Region-wide average residential home after assessment growth.
- 19.2 The recommended 2023 Business Plans and Budget provides for the inflationary pressures experienced in 2022 and projected for 2023, addresses significant urgent investment needs in core service areas including paramedic services, transit, police and housing and homelessness supports, advances the goals of the Region's Strategic Plan and includes funding to address anticipated impacts resulting from Bill 23, *More Homes Built Faster Act, 2022*. The budget attempts to balance these significant pressures with the need for taxpayer affordability and competitive tax property taxes recognizing the current financial challenges facing many residents and businesses.

20. Attachments

- 20.1 Attachment #1: The Regional Municipality of Durham Summary of Estimated Gross and Net Budget Expenditures
- 20.2 Attachment #2: The Regional Municipality of Durham Summary of 2023 Property Tax Supported Business Plans and Budgets
- 20.3 Attachment #3: The Regional Municipality of Durham Summary of Proposed 2023 New and In-Year Approved Permanent Positions
- 20.4 Attachment #4: The Regional Municipality of Durham Summary of 2023 Property Tax Supported Capital Program and 2024 to 2032 Capital Forecast
- 20.5 Attachment #5: The Regional Municipality of Durham Summary of the Use of Development Charges, Provincial and Federal Gas Tax and Reserves and Reserve Funds in the Proposed 2023 Property Tax Supported Business Plans and Budgets

20.6 Detailed 2023 Regional Business Plans and Budgets for Property Tax Purposes are available on-line through the links provided on the March 21, 2023 Finance and Administration Committee Agenda or in hard copy by contacting the Finance Department at (905) 668-7711 ext. 2302.

Respectfully submitted,

Nancy Taylor, BBA, CPA, CA
Commissioner of Finance

Recommended for Presentation to Committee

Elaine C. Baxter-Trahair
Chief Administrative Officer

The Regional Municipality of Durham
Summary of the Estimated Gross and Net Budget Expenditures
(\$,000's)



	2022 Restated Budget		2023 Recommended Budget		Annual Change			
	Gross Expenditures (\$,000's)	Net Tax or User Rate (\$,000's)	Gross Expenditures (\$,000's)	Net Tax or User Rate (\$,000's)	Gross Expenditures (\$,000's)	%	Net Tax or User Rate (\$,000's)	%
PROPERTY TAX SUPPORTED								
Durham Regional Police Service	252,392	233,318	266,687	247,532	14,295	5.7%	14,214	6.1%
Durham Region Transit	117,275	68,089	199,199	79,670	81,924	69.9%	11,581	17.0%
Regional Roads and Infrastructure	267,772	95,070	308,865	98,280	41,093	15.3%	3,210	3.4%
Solid Waste Management	320,332	46,426	90,644	57,821	(229,688)	(71.7%)	11,395	24.5%
Public Works	588,104	141,496	399,509	156,101	(188,595)	(32.1%)	14,605	10.3%
Public Health	79,195	24,096	70,105	25,413	(9,090)	(11.5%)	1,317	5.5%
Region of Durham Paramedic Services	66,018	34,022	76,268	37,957	10,250	15.5%	3,935	11.6%
Long-Term Care	135,295	53,878	268,553	56,954	133,258	98.5%	3,076	5.7%
Social Housing and Homelessness Supports	97,907	53,156	109,548	62,252	11,641	11.9%	9,096	17.1%
Social Assistance	124,024	21,041	136,147	20,207	12,123	9.8%	(834)	(4.0%)
Children's Services	90,944	13,598	196,402	11,471	105,458	116.0%	(2,127)	(15.6%)
Family Services	7,280	5,827	7,658	6,015	378	5.2%	188	3.2%
Health & Social Services	600,663	205,618	864,681	220,269	264,018	44.0%	14,651	7.1%
Governance & Administration	90,050	40,273	100,421	40,048	10,371	11.5%	(225)	(0.6%)
Planning & Economic Development	13,126	11,914	13,312	12,098	186	1.4%	184	1.5%
Emergency 9-1-1 Telephone System	5,455	5,152	5,575	5,575	120	2.2%	423	8.2%
Other Regional Services	108,631	57,339	119,308	57,721	10,677	9.8%	382	0.7%
External Agencies	33,043	24,611	55,462	24,818	22,419	67.8%	207	0.8%
Other	29,922	29,722	31,442	31,242	1,520	5.1%	1,520	5.1%
External Agencies and Other	62,965	54,333	86,904	56,060	23,939	38.0%	1,727	3.2%
Property Tax Supported Total	1,730,030	760,193	1,936,288	817,353	206,258	11.9%	57,160	7.5%
					Less Assessment Base Growth (2.3%)			
					Net Property Tax Rate Impact 5.2%			
USER RATE SUPPORTED								
Water Supply	202,108	118,193	222,659	122,818	20,551	10.2%	4,625	3.9%
Sanitary Sewerage	275,770	117,500	285,476	123,443	9,706	3.5%	5,943	5.1%
User Rate Supported Total	477,878	235,693	508,135	246,261	30,257	6.3%	10,568	4.5%
All Regional Services Total	2,207,908	995,886	2,444,423	1,063,614	236,515	10.7%	67,728	6.8%

Totals may not add due to rounding.

The Regional Municipality of Durham
Summary of 2023 Property Tax Supported Business Plans and Budgets
 (\$,000's)



2022	2023		
Restated Property Tax Budget (\$,000's)	Recommended Property Tax Budget (\$,000's)	Increase (Decrease) Over 2022 (\$,000's)	Property Tax Impact %

SUMMARY

Page 1 of 4

A	DURHAM REGIONAL POLICE SERVICE	Page 2	233,318	247,532	14,214	6.1%	1.9%
B	DURHAM REGION TRANSIT	Page 2	69,191	80,839	11,648	16.8%	1.5%
C	CONSERVATION AUTHORITIES	Page 2	8,917	9,218	301	3.4%	0.0%
D	SOLID WASTE MANAGEMENT	Page 2	47,402	58,663	11,261	23.8%	1.5%
E	REGIONAL OPERATIONS AND OTHER	Page 3-4	395,446	413,662	18,216	4.6%	2.4%
ADJUSTMENT TO ASSESSMENT BASE							
Future non-residential property tax appeals				392	392	-	0.0%
2023 DEFERRAL FOR SEATON GROWTH							
				5,527	5,527	-	0.0%
TOTAL REGIONAL PROPERTY TAX SUPPORTED BUDGETS (before growth)				760,193	815,833	55,640	7.3%
						2.3%	
						(0.2%)	
						(2.1%)	

2023 Property Tax Budgetary Impact 5.2%

2023 Average Region-Wide Home Budgetary Increase \$153



2022	2023		
Restated Property Tax Budget (\$,000's)	Recommended Property Tax Budget (\$,000's)	Increase (Decrease) Over 2022 (\$,000's) %	Property Tax Impact %

DURHAM REGIONAL POLICE SERVICE

1	Operations	252,392	266,687			
2	Less: Provincial Grants	(8,198)	(8,792)			
3	Recoveries from Reserves	(1,230)	(271)			
4	Recoveries Other	(9,232)	(9,621)			
5	Other Revenues	(414)	(471)			
A Durham Regional Police Service Total		233,318	247,532	14,214	6.1%	1.9%

DURHAM REGION TRANSIT

6	Operating	101,175	111,345			
7	Capital	16,100	87,854			
8	Revenues	(48,084)	(118,360)			
B Durham Region Transit Total		69,191	80,839	11,648	16.8%	1.5%

CONSERVATION AUTHORITIES

9	Central Lake Ontario Conservation Authority	4,609	4,886			
10	Kawartha Region Conservation Authority	880	909			
11	Ganaraska Region Conservation Authority	823	854			
12	Toronto and Region Conservation Authority	1,668	1,623			
13	Lake Simcoe Region Conservation Authority	762	771			
14	Oak Ridges Moraine Groundwater Program	175	175			
C Conservation Authorities Total		8,917	9,218	301	3.4%	0.0%

SOLID WASTE MANAGEMENT

15	Waste Management Facilities	10,035	11,552			
16	Collection Services	21,064	25,976			
17	Processing and Disposal Services	15,076	18,491			
18	Common Service Costs	13,357	14,061			
19	Major Capital	242,450	1,000			
20	Debentures, Reserve and Other Funding for Major Capital	(242,000)	(1,000)			
21	Blue Box Revenues and Subsidies	(12,580)	(11,417)			
D Solid Waste Management Total		47,402	58,663	11,261	23.8%	1.5%



2022	2023		
	Restated Property Tax Budget (\$,000's)	Recommended Property Tax Budget (\$,000's)	Increase (Decrease) Over 2022 (\$,000's) %

E REGIONAL OPERATIONS AND OTHER

WORKS DEPARTMENT

Regional Roads and Infrastructure					
<u>Operations and Facilities</u>					
22	Operations and Capital	39,592	42,657		
23	Facilities Management and Capital	5,154	5,299		
24	Operations and Facilities Subtotal	44,746	47,956	3,210	7.2%
<u>Roads Capital</u>					
25	Roads Capital	157,510	183,278		
26	Less: Regional Rehabilitation Reserve Fund	(27,210)	(27,710)		
27	Regional Road Reserve Fund	(10,260)	(8,892)		
28	Regional Bridge Rehabilitation Fund	(5,525)	(5,525)		
29	Development Charges	(67,488)	(50,807)		
30	Federal Gas Tax	(15,117)	(18,275)		
31	Vision Zero Reserve Fund	(725)	(675)		
32	Transit Capital Reserve Fund	(3,604)	(7,474)		
33	Investing in Canada Infrastructure (ICIP) Grant	(19,513)	(57,665)		
34	Capital - Grant	(568)	-		
35	Other Revenues	(1,300)	(55)		
36	Roads Capital Net Subtotal	6,200	6,200	0	0.0%
37	Regional Roads and Bridges Total	50,946	54,156	3,210	6.3%

ROADS AND BRIDGES

38	Regional Roads Reserve - Growth	12,549	12,549		
39	Regional Roads Rehabilitation Reserve Fund	26,050	26,050		
40	Regional Bridges Rehabilitation Reserve Fund	5,525	5,525		
41	Roads and Bridges Total	44,124	44,124	0	0.0%

PLANNING & ECONOMIC DEVELOPMENT

42	Planning	6,378	6,216		
43	Economic Development & Tourism	3,999	4,094		
44	Rapid Transit and Transit Oriented Development Office	1,537	1,788		
45	Planning & Economic Development Total	11,914	12,098	184	1.5%

HEALTH & SOCIAL SERVICES

Public Health					
46	Health Operations	54,409	56,442		
47	Less: Provincial Mandatory Subsidy	(30,313)	(31,029)		
48	Public Health Subtotal	24,096	25,413	1,317	5.5%
<u>Region of Durham Paramedic Services</u>					
49	Paramedic Services Operations	59,094	64,320		
50	Less: Contribution from Province for Paramedic Services	(26,855)	(29,063)		
51	Region of Durham Paramedic Services Subtotal	32,239	35,257	3,018	9.4%
52	Health Department Subtotal	56,335	60,670	4,335	7.7%
<u>Social Services</u>					
53	Emergency and Program Support Services	478	1,249		
54	Social Assistance	20,847	23,227		
55	Children's Services	13,598	11,471		
56	Family Services	5,827	6,015		
57	Social Housing	36,857	39,352		
58	Long-Term Care & Services for Seniors	53,878	56,954		
59	Social Services Department Subtotal	131,485	138,268	6,783	5.2%
60	Health & Social Services Total	187,820	198,938	11,118	5.9%



2022	2023		
	Restated Property Tax Budget (\$,000's)	Recommended Property Tax Budget (\$,000's)	Increase (Decrease) Over 2022 (\$,000's) %

FINANCE & ADMINISTRATION

61	Office of the Regional Chair	682	802		
62	Regional Council	2,692	2,758		
63	Office of the Chief Administrative Officer	10,237	12,138		
64	Corporate Services	29,329	29,982		
65	Finance Department	15,871	16,886		
66	Emergency 9-1-1 Telephone System	4,652	5,075		
67	Finance & Administration Total	63,463	67,641	4,178	6.6%
					0.6%

DURHAM REGION LOCAL HOUSING CORPORATION

68	Durham Region Local Housing Corporation Total	14,019	14,185	166	1.2%
					0.0%

DURHAM ONENET INC.


69	Operating Expenses	1,104	1,943		
70	Capital	6,728	28,700		
71	Contribution from Reserves/Reserve Funds	(7,832)	(30,643)		
72	Durham OneNet Inc. Total	-	-	-	0.0%

CORPORATE ITEMS


73	Personnel Related	2,171	2,171		
74	Corporate Requirements	40,021	45,450		
75	Revenue/Recovery Program	(25,645)	(31,618)		
76	Special Contributions				
77	Land Conservation and Protection	393	297		
78	Durham College	667	-		
79	Durham College Skills Trade Centre	600	-		
80	Contribution from Reserves/Reserve Funds	(600)	-		
81	Durham Region Community Investment Grant	5,553	6,220		
82	Corporate Items Total	23,160	22,520	(640)	(2.8%)
					(0.1%)

E	Regional Operations and Other Total	395,446	413,662	18,216	4.6%
					2.4%

The Regional Municipality of Durham
SUMMARY OF 2023 PROPOSED NEW AND IN-YEAR APPROVED PERMANENT POSITIONS

	Proposed 2023 FTEs	Proposed Impacts (\$,000's)		
		Proposed 2023 Budget Impacts	2024 Annualization	Total Ongoing Annualization
Durham Regional Police				
Durham Regional Police	41	2,984	2,631	5,615
Works Department				
Solid Waste Management	0.360	31	23	54
Regional Roads and Infrastructure	21.594	1,272	1,085	2,357
Planning and Economic Development				
Economic Development	2	228	-	228
Durham Region Transit				
Durham Region Transit	34	2,878	922	3,800
Health Department				
Public Health	10 ⁴	607	607	1,214
RDPS				
RDPS	29	2,577	2,577	5,154
Social Services				
Family Services	1 ⁶	73	73	146
Children's Services	7 ¹	815	87	902
Social Assistance	3 ²	313	104	417
Long-Term Care and Services for Senior ⁷				
Fairview Lodge	14 ³	1,027	265	1,292
Hillsdale Estates	19	1,143	381	1,524
Hillsdale Terraces	15	942	261	1,203
Lakeview Manor	11	782	260	1,042
Long-Term Care Administration	4	279	279	558
Office of the CAO				
Strategic Initiatives	1	80	79	159
Diversity, Equity and Inclusion	2	114	114	228
Legal Services	1	114	113	227
Legal Services - Provincial Offences Act	5 ⁵	605	-	605

The Regional Municipality of Durham
SUMMARY OF 2023 PROPOSED NEW AND IN-YEAR APPROVED PERMANENT POSITIONS

	Proposed 2023 FTEs	Proposed Impacts (\$,000's)		
		Proposed 2023 Budget Impacts	2024 Annualization	Total Ongoing Annualization
Corporate Services				
Human Resources	4	274	193	467
Information Technology	3	190	181	371
Legislative Services	2	102	102	204
Regional Headquarters				
Service Durham	1	96	94	190
Regional Chair				
Regional Chair	1	102	-	102
Finance				
Finance	6	402	316	718
Total Proposed 2023 New and In-Year Approved FTEs	237.954	18,030	10,747	28,777

¹ On June 29, 2022 Regional Council, through Report 2022-SS-6, approved 6 new Children's Services positions to implement the Canada-Wide Early Learning and Childcare System (CWELCC). All six positions are fully funded under the CWELCC program.

² 3 proposed new positions for the transformation of the Employment Services system. Positions are fully funded by the province.

³ On February 1, 2023 Regional Council, through Report 2023-SS-1, approved three new permanent full-time positions to implement the Behavioral Support Ontario Virtual Mobile Team. These positions are funded in part through provincial subsidy.


⁴ 4 new positions for Ontario Senior's Dental Health Program are conditional upon approval of 100% provincial funding

⁵ On June 29, 2022 Regional Council, through Report 2022-A-21, approved five new permanent full-time positions to manage the workload of the downland of Part III and Part IX Offenses of the Provincial Offenses Act.


⁶ One new full-time position is fully funded by provincial subsidy.

⁷ 56.7 Long-Term Care positions are fully funded by provincial subsidy.


The Regional Municipality of Durham
SUMMARY OF 2023 PROPERTY TAX SUPPORTED CAPITAL PROGRAM AND 2024-2032 CAPITAL FORECAST

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Capital Expenditures								
Durham Regional Police Service	6,247	6,596	11,495	22,345	48,163	16,095	173,106	271,204
Durham Region Transit	16,100	87,854	284,675	105,462	104,181	95,231	379,329	968,878
Regional Roads and Infrastructure	176,029	213,037	216,828	242,172	159,361	165,689	777,315	1,561,365
Solid Waste	242,824	1,880	8,775	22,456	11,273	2,739	4,891	50,134
Planning and Economic Development	59	74	71	138	118	60	394	781
Health Department	4,308	10,549	6,297	2,967	4,491	4,361	23,298	41,414
Social Services (excluding Long-Term Care)	728	818	825	8,683	340	690	22,167	32,705
Social Services - Long-Term Care	1,927	127,680	4,239	3,335	1,238	6,913	30,178	45,903
Office of the Regional Chair	5	5	13	5	5	13	33	69
Office of the Chief Administrative Officer	121	330	167	95	125	92	531	1,010
Corporate Services	153	167	225	125	131	60	939	1,480
Durham OneNet Inc.	6,728	28,700	17,900	13,200	11,100	5,100	15,000	62,300
Finance Department	193	247	112	162	111	167	761	1,313
9-1-1 Emergency Service System	303	-	103	180	362	-	859	1,504
Durham Regional Local Housing Corporation	25,671	5,205	6,013	6,623	7,186	7,775	47,821	75,418
Corporate Items	1,783	4,150	8,120	17,120	900	9,315	-	35,455
Regional Headquarters	9,588	10,481	14,771	15,133	14,554	414	14,229	59,101
Property Tax Supported Capital Expenditures	492,767	497,773	580,629	460,201	363,639	314,714	1,490,851	3,210,034
Prior Approved Water and Sanitary Sewer Capital Expenditures	274,481	291,701	579,619	619,136	594,735	530,672	1,713,713	4,037,875
Total Capital Expenditures	767,248	789,474	1,160,248	1,079,337	958,374	845,386	3,204,564	7,247,909

The Regional Municipality of Durham
SUMMARY OF 2023 PROPERTY TAX SUPPORTED CAPITAL PROGRAM AND 2024-2032 CAPITAL FORECAST

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Capital Financing								
General Levy	29,533	35,793	53,938	82,949	95,298	108,669	405,755	746,609
Residential Development Charges	53,187	66,915	53,352	72,846	77,103	65,508	321,116	589,925
Commercial Development Charges	6,458	6,520	5,830	9,762	12,514	8,526	39,875	76,507
Institutional Development Charges	-	-	1,101	1,269	698	677	3,102	6,847
Industrial Development Charges	10,000	5,000	11,013	7,935	6,326	6,001	25,120	56,395
Roads Rehab Reserve Fund	27,210	27,710	44,914	39,474	37,672	36,570	173,215	331,845
Bridge Rehab Reserve Fund	5,525	5,525	6,964	5,525	5,525	5,525	27,625	51,164
Regional Roads Levy	10,260	8,892	11,122	22,830	17,185	26,993	112,527	190,657
Vision Zero Reserve Fund	725	675	650	500	379	-	-	1,529
Transit Capital Reserve Fund	3,604	7,474	19,344	400	-	-	48,500	68,244
Climate Mitigation and Environmental Initiative Reserve Fund	1,000	-	-	-	-	-	-	-
Innovation and Modernization Initiatives Reserve Fund	400	400	-	-	-	-	-	-
Waste Management Reserve Fund	32,700	1,000	6,100	15,000	6,123	-	3,400	30,623
Seaton Capital Reserve Fund	-	-	2,618	5,000	13,382	-	-	21,000
Capital Impact Stabilization Reserve Fund	22,505	25,864	17,930	18,200	11,100	5,100	15,000	67,330
Capital Project Reserve	475	17,763	10,199	11,119	362	1,940	6,612	30,232
Equipment Replacement Reserve	5,185	7,729	3,787	2,389	4,571	1,869	22,353	34,969
Infrastructure Renewal Reserve	-	-	78,948	-	20,000	-	-	98,948
Canada Community-Building Fund (Federal Gas Tax)	37,017	18,275	17,600	17,600	17,600	17,600	88,000	158,400
Provincial Gas Tax	5,880	14,305	7,259	7,258	7,259	7,259	36,293	65,328
Subsidy/Grant	1,011	10,916	-	-	-	-	-	-
Debenture - Region Funded	134,300	55,945	33,042	95,345	30,538	21,475	153,315	333,715
Debenture - Subsidy	-	60,800	-	-	-	-	-	-
Debenture - CIB	-	12,804	22,348	31,159	-	-	-	53,507
Investing in Canada Infrastructure Program (ICIP) Grant	23,483	73,027	36,975	4,000	-	-	-	40,975
Provincial Grant	533	5,520	1,380	-	-	-	-	1,380
Federal Grant	1,227	11,060	2,760	-	-	-	-	2,760
Safe Restart Agreement Fund	-	125	-	-	-	-	-	-


The Regional Municipality of Durham
SUMMARY OF 2023 PROPERTY TAX SUPPORTED CAPITAL PROGRAM AND 2024-2032 CAPITAL FORECAST

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Zero Emission Transit Fund	-	3,101	127,768	9,525	-	-	-	137,293
Other Financing	3,158	10,180	2	16	4	2	9,043	9,067
Recoveries From Others	1,300	215	2,625	100	-	1,000	-	3,725
Partner Contributions	-	4,240	1,060	-	-	-	-	1,060
Grant - Capital	568	-	-	-	-	-	-	-
Federal Grant (NRCan)	58	-	-	-	-	-	-	-
Federal Grant (Clean Fuels)	70,000	-	-	-	-	-	-	-
Grant	5,465	-	-	-	-	-	-	-
Property Tax Supported Capital Financing	492,767	497,773	580,629	460,201	363,639	314,714	1,490,851	3,210,034
Prior Approved Water and Sanitary Sewer Capital Financing	274,481	291,701	579,619	619,136	594,735	530,672	1,713,713	4,037,875
Total Capital Financing	767,248	789,474	1,160,248	1,079,337	958,374	845,386	3,204,564	7,247,909

- 1.DRT-Investment in Canada Infrastructure Fund (ICIP) financing is subject to federal and provincial approval of ICIP Project Modification Requests.
- 2.DRT-Financing from the Zero Emission Transit Fund is subject to the approval of the federal government and the execution of a transfer payment agreement.
- 3.DRT-CIB Debenture financing is subject to the execution of a credit agreement and Council approval of the authorizing by-law.
- 4.DRT-Financing from the Safe Restart Agreement Fund is subject to provincial government approval.
- 5.DRT-Other financing in 2022 is a contribution from eCamion and in 2031 the other financing is developers contributions.
- 6.Works GT-Recoveries from Others includes:
 - a.Works GT-2022 - \$1.3 million in contributions from CP Rail
 - b.Works GT-2023 - \$55 thousand in contributions from CN Rail
 - c.Works GT-2024 - \$2.625 million in contributions from CN Rail
 - d.Works GT-2025 - \$100 thousand in contributions from the County of Simcoe
 - e.Works GT-2027 - \$1.0 million in contributions from the County of Simcoe
- 7.DONI-The 2025-2032 Capital Forecast identifies financing from the Capital Impact Stabilization Reserve Fund; it is anticipated that senior government grant funds will be applied each year as opportunities arise and partnerships with internet service providers are developed.
- 8.DRLHC-2024 to 2032 capital forecast does not include the costs associated with the redevelopment on underutilized Regional sites. Engagement with the community and stakeholders will be completed in 2023 with the proposed plan to be presented to Council in advance of the 2024 Business Plans and Budget

Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

 Durham Budget	2023	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
				2024	2025	2026	2027	2028-2032	
Durham Regional Police Service									
Capital Expenditures									
Building & Structures		1,000	1,140	6,556	17,080	41,941	10,633	141,405	217,615
Machinery & Equipment		1,011	990	816	870	1,152	816	4,469	8,123
Information Technology		1,491	1,310	1,395	1,421	2,014	1,189	8,455	14,474
Vehicles		2,592	3,017	2,604	2,850	2,932	3,333	18,125	29,844
Furniture & Fixtures		153	139	124	124	124	124	652	1,148
Capital Expenditure Subtotal		6,247	6,596	11,495	22,345	48,163	16,095	173,106	271,204
Capital Financing									
General Levy		5,843	6,576	6,578	9,306	11,463	10,816	64,478	102,641
Residential Development Charges		-	-	1,313	2,100	11,880	2,069	18,478	35,840
Reserve Fund		404	-	-	-	-	-	-	-
Contribution from Seaton Landowners		-	-	2,618	-	13,382	-	-	16,000
Capital Project Reserve		-	-	986	10,939	-	-	1,075	13,000
Federal Grant		-	20	-	-	-	-	-	-
Debentures		-	-	-	-	11,438	3,210	89,075	103,723
Capital Financing Subtotal		6,247	6,596	11,495	22,345	48,163	16,095	173,106	271,204
Total Capital									
Durham Regional Police Service		6,247	6,596	11,495	22,345	48,163	16,095	173,106	271,204

Financial Details: Summary of Capital (\$,000's)

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Durham Region Transit	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Capital Expenditures								
Building & Structures	6,980	31,174	214,929	21,320	38,570	13,320	137,255	425,394
Machinery & Equipment	4,323	6,556	7,848	1,674	2,073	4,334	16,748	32,677
Information Technology	1,585	2,274	1,988	350	350	350	1,750	4,788
Vehicles	3,208	47,805	59,819	82,073	63,143	77,182	223,352	505,569
Furniture and Fixtures	4	45	91	45	45	45	224	450
Capital Expenditure Subtotal	16,100	87,854	284,675	105,462	104,181	95,231	379,329	968,878
Capital Financing								
General Levy	1,595	5,134	3,266	26,827	43,264	63,537	166,280	303,174
Provincial Gas Tax	5,880	14,305	7,259	7,258	7,259	7,259	36,293	65,328
Non-Residential DC	603	1,822	631	3,189	6,118	2,328	10,689	22,955
Residential DC	1,342	23,362	5,706	10,579	8,440	8,657	44,327	77,709
Investing in Canada Infrastructure Program (ICIP) Grant ¹	3,970	15,362	-	-	-	-	-	-
Federal Grant	160	-	-	-	-	-	-	-
Zero Emission Transit Fund ²	-	3,101	127,768	9,525	-	-	-	137,293
CIB Debenture ³	-	12,804	22,348	31,159	-	-	-	53,507
Region of Durham Debenture	-	7,000	18,375	11,925	19,100	13,450	64,240	127,090
Canada Community-Building Fund (Federal Gas Tax)	2,100	-	-	-	-	-	-	-
Capital Project Reserve	-	2,500	1,500	-	-	-	-	1,500
Capital Impact Reserve Fund	-	2,339	5,230	5,000	-	-	-	10,230
Infrastructure Renewal Reserve	-	-	78,948	-	20,000	-	-	98,948
Transit Capital Reserve Fund	-	-	13,644	-	-	-	48,500	62,144
Safe Restart Agreement Fund ⁴	-	125	-	-	-	-	-	-
Other Financing ⁵	450	-	-	-	-	-	9,000	9,000
Capital Financing Subtotal	16,100	87,854	284,675	105,462	104,181	95,231	379,329	968,878
Total Capital Durham Region Transit	16,100	87,854	284,675	105,462	104,181	95,231	379,329	968,878

Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

 Durham Budget	2023	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
				2024	2025	2026	2027	2028-2032	

¹ Investment in Canada Infrastructure Fund (ICIP) financing is subject to federal and provincial approval of ICIP Project Modification Requests.

² Financing from the Zero Emission Transit Fund is subject to the approval of the federal government and the execution of a transfer payment agreement.

³ CIB Debenture financing is subject to the execution of a credit agreement and Council approval of the authorizing by-law.

⁴ Financing from the Safe Restart Agreement Fund is subject to provincial government approval.

⁵ Other financing in 2022 is a contribution from eCamion and in 2031 the other financing is developers contributions.

Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Regional Roads and Infrastructure								
Capital Expenditures								
Road / Structure Construction - Growth	61,260	39,570	60,058	89,863	81,800	89,450	402,221	723,392
Traffic Control & Other Programs - Growth	7,250	6,580	6,075	4,805	4,720	4,605	22,845	43,050
Transportation Plans & Studies - Growth	150	150	150	500	150	150	750	1,700
Investing in Canada Infrastructure Program (ICIP) Projects	32,310	78,638	50,422	5,455	-	-	-	55,877
Road Rehabilitation/Reconstruction Projects	38,660	38,660	47,000	47,000	47,000	47,000	235,000	423,000
Structure Rehabilitation / Replacement	12,760	13,725	25,555	16,660	14,510	14,435	53,485	124,645
Traffic Control & Other Programs - Non-Growth	3,435	3,740	3,648	3,539	3,487	3,460	18,855	32,989
Road & Traffic Safety Program (Vision Zero)	1,525	1,675	1,750	1,200	1,279	900	4,500	9,629
Cycling Infill Projects	160	540	900	900	1,000	1,000	7,500	11,300
Building & Structures	12,442	21,662	15,390	69,140	389	2,467	8,090	95,476
Machinery & Equipment	73	51	113	245	35	37	212	642
Information Technology Infrastructure	384	357	407	483	256	305	1,347	2,798
Vehicles	5,532	7,679	5,224	2,372	4,724	1,870	22,490	36,680
Furniture & Fixtures	88	10	136	10	11	10	20	187
Capital Expenditure Subtotal	176,029	213,037	216,828	242,172	159,361	165,689	777,315	1,561,365

Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

Durham Budget 2023	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Capital Financing								
General Levy	7,310	6,767	9,016	7,191	7,044	9,075	40,971	73,297
Equipment Replacement Reserve	5,185	7,679	3,787	2,259	4,571	1,814	22,188	34,619
Capital Impact Stabilization Reserve Fund	12,196	5,847	-	-	-	-	-	-
Roads Rehab Reserve Fund	27,210	27,710	44,914	39,474	37,672	36,570	173,215	331,845
Bridge Rehab Reserve Fund	5,525	5,525	6,964	5,525	5,525	5,525	27,625	51,164
Regional Roads Levy	10,260	8,892	11,122	22,830	17,185	26,993	112,527	190,657
Vision Zero Reserve Fund	725	675	650	500	379	-	-	1,529
Transit Capital Reserve Fund	3,604	7,474	5,700	400	-	-	-	6,100
Residential Development Charges	51,633	41,108	45,495	57,516	55,965	54,236	255,381	468,593
Commercial Development Charges	5,855	4,698	5,199	6,573	6,396	6,198	29,186	53,552
Institutional Development Charges	-	-	1,101	1,269	698	677	3,102	6,847
Industrial Development Charges	10,000	5,000	11,013	7,935	6,326	6,001	25,120	56,395
Canada Community-Building Fund (Federal Gas Tax)	15,117	18,275	17,600	17,600	17,600	17,600	88,000	158,400
Grant - Capital	568	-	-	-	-	-	-	-
Federal Grant (NRCan)	28	-	-	-	-	-	-	-
Investing in Canada Infrastructure Program (ICIP) Grant	19,513	57,665	36,975	4,000	-	-	-	40,975
Recoveries From Others ¹	1,300	55	2,625	100	-	1,000	-	3,725
Debentures - User Rate Funded	-	15,667	14,667	69,000	-	-	-	83,667
Capital Financing Subtotal	176,029	213,037	216,828	242,172	159,361	165,689	777,315	1,561,365
Total Capital Regional Roads and Infrastructure	176,029	213,037	216,828	242,172	159,361	165,689	777,315	1,561,365

¹ Recoveries from Others includes:

2022 - \$1.3 million in contributions from CP Rail

2023 - \$55 thousand in contributions from CN Rail


2024 - \$2.625 million in contributions from CN Rail

2025 - \$100 thousand in contributions from the County of Simcoe

2027 - \$1.0 million in contributions from the County of Simcoe


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

 Durham Budget	2023	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
				2024	2025	2026	2027	2028-2032	
Solid Waste Management									
Capital Expenditures									
Building & Structures		242,260	1,510	7,701	21,125	4,500	2,450	365	36,141
Machinery & Equipment		143	310	707	257	257	107	535	1,863
Information Technology Infrastructure		100	60	67	74	68	57	341	607
Vehicles		20	-	300	-	-	-	-	300
Furniture & Fixtures		1	-	-	-	-	-	-	-
Studies		300	-	-	-	-	-	-	-
Landfill Remediation / Rehabilitation		-	-	-	1,000	6,448	125	3,650	11,223
Capital Expenditure Subtotal		242,824	1,880	8,775	22,456	11,273	2,739	4,891	50,134
Capital Financing									
General Levy		794	880	2,675	7,456	5,150	2,739	1,491	19,511
Climate Mitigation & Environment Reserve Fund		-	-	-	-	-	-	-	-
Waste Management Reserve Fund		32,700	1,000	6,100	15,000	6,123	-	3,400	30,623
Seaton Capital Reserve Fund		-	-	-	-	-	-	-	-
Canada Community-Building Fund (Federal Gas Tax)		10,000	-	-	-	-	-	-	-
Federal Grant (Clean Fuels)		70,000	-	-	-	-	-	-	-
Federal Grant (NRCAN)		30	-	-	-	-	-	-	-
Debentures		129,300	-	-	-	-	-	-	-
Capital Financing Subtotal		242,824	1,880	8,775	22,456	11,273	2,739	4,891	50,134
Total Capital Solid Waste Management		242,824	1,880	8,775	22,456	11,273	2,739	4,891	50,134
Total Capital Works Department		418,853	214,917	225,603	264,628	170,634	168,428	782,206	1,611,499


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Planning								
Capital Expenditures								
Information Technology	47	52	56	44	89	45	284	518
Capital Expenditure Subtotal	47	52	56	44	89	45	284	518
Capital Financing								
General Levy	47	52	56	44	89	45	284	518
Capital Financing Subtotal	47	52	56	44	89	45	284	518
Total Capital Planning	47	52	56	44	89	45	284	518
Economic Development and Tourism								
Capital Expenditures								
Information Technology	8	18	13	10	17	13	73	126
Vehicles	-	-	-	80	-	-	-	80
Capital Expenditure Subtotal	8	18	13	90	17	13	73	206
Capital Financing								
General Levy	8	18	13	10	17	13	73	126
Reserve/Reserve Funds	-	-	-	80	-	-	-	80
Capital Financing Subtotal	8	18	13	90	17	13	73	206
Total Capital Economic Development and Tourism	8	18	13	90	17	13	73	206


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Rapid Transit and Transit Oriented Development Office								
Capital Expenditures								
Information Technology	4	4	2	4	12	2	37	57
Capital Expenditure Subtotal	4	4	2	4	12	2	37	57
Capital Financing								
General Levy	4	4	2	4	12	2	37	57
Capital Financing Subtotal	4	4	2	4	12	2	37	57
Total Capital Rapid Transit and Transit Oriented Development Office	4	4	2	4	12	2	37	57
Total Capital Planning and Economic Development	59	74	71	138	118	60	394	781


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Public Health								
Capital Expenditures								
Building & Structures	-	3,550	-	-	-	-	-	-
Information Technology	416	446	351	110	269	417	1,160	2,307
Machinery & Equipment	-	16	-	-	-	-	-	-
Furniture & Fixtures	10	-	-	-	-	-	-	-
Capital Expenditure Subtotal	426	4,012	351	110	269	417	1,160	2,307
Capital Financing								
General Levy	426	448	351	110	269	417	1,160	2,307
Subsidy / Grant	-	14	-	-	-	-	-	-
Capital Impact Stabilization Reserve Fund	-	3,550	-	-	-	-	-	-
Capital Financing Subtotal	426	4,012	351	110	269	417	1,160	2,307
Total Capital Public Health	426	4,012	351	110	269	417	1,160	2,307
Region of Durham Paramedic Services								
Capital Expenditures								
Building & Structures	-	43	-	-	-	-	-	-
Machinery & Equipment	544	2,706	2,503	86	257	171	4,749	7,766
Information Technology	337	407	213	201	225	213	969	1,821
Vehicles	2,929	3,361	3,210	2,550	3,720	3,540	16,320	29,340
Furniture & Fixtures	72	20	20	20	20	20	100	180
Capital Expenditure Subtotal	3,882	6,537	5,946	2,857	4,222	3,944	22,138	39,107


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Capital Financing								
General Levy	2,487	2,835	2,908	2,584	3,404	3,258	16,904	29,058
Subsidy / Grant	1,011	371	-	-	-	-	-	-
Reserves / Reserve Funds	172	2,240	2,492	-	-	140	4,688	7,320
Development Charges - Residential	212	1,091	546	273	818	546	546	2,729
Capital Financing Subtotal	3,882	6,537	5,946	2,857	4,222	3,944	22,138	39,107
Total Capital Region of Durham Paramedic Services	3,882	6,537	5,946	2,857	4,222	3,944	22,138	39,107
Total Capital Health Department	4,308	10,549	6,297	2,967	4,491	4,361	23,298	41,414


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Children's Services								
Capital Expenditures								
Building & Structures	-	-	98	-	-	162	179	439
Machinery & Equipment	-	18	-	-	-	-	68	68
Information Technology	114	81	70	64	81	70	359	644
Furniture & Fixtures	-	17	35	17	17	18	87	174
Capital Expenditure Subtotal	114	116	203	81	98	250	693	1,325
Capital Financing								
General Levy	114	116	203	81	98	250	693	1,325
Capital Financing Subtotal	114	116	203	81	98	250	693	1,325
Total Capital Children's Services	114	116	203	81	98	250	693	1,325
Emergency Management and Program Support Services								
Capital Expenditures								
Information Technology	8	4	-	2	4	-	13	19
Capital Expenditure Subtotal	8	4	-	2	4	-	13	19
Capital Financing								
General Levy	8	4	-	2	4	-	13	19
Capital Financing Subtotal	8	4	-	2	4	-	13	19
Total Capital Emergency Management and Program Support Services	8	4	-	2	4	-	13	19


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Family Services								
Capital Expenditures								
Building & Structures	-	-	-	1,900	-	-	-	1,900
Machinery & Equipment	-	11	-	-	-	-	-	-
Information Technology	55	4	69	25	4	99	158	355
Capital Expenditure Subtotal	55	15	69	1,925	4	99	158	2,255
Capital Financing								
General Levy	55	15	69	228	4	99	158	558
Seaton Capital Reserve Fund	-	-	-	1,150	-	-	-	1,150
Development Charges	-	-	-	547	-	-	-	547
Capital Financing Subtotal	55	15	69	1,925	4	99	158	2,255
Total Capital Family Services	55	15	69	1,925	4	99	158	2,255
Housing Services								
Capital Expenditures								
Information Technology	66	42	40	54	46	40	240	420
Capital Expenditure Subtotal	66	42	40	54	46	40	240	420
Capital Financing								
General Levy	35	42	38	38	42	38	197	353
Other Financing	31	-	2	16	4	2	43	67
Capital Financing Subtotal	66	42	40	54	46	40	240	420
Total Capital Housing Services	66	42	40	54	46	40	240	420


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Social Assistance								
Capital Expenditures								
Building & Structures	-	500	242	6,400	-	-	20,000	26,642
Machinery & Equipment	57	14	50	-	-	-	10	60
Information Technology	428	127	221	221	188	301	1,053	1,984
Capital Expenditure Subtotal	485	641	513	6,621	188	301	21,063	28,686
Capital Financing								
General Levy	485	641	513	940	188	301	18,679	20,621
Seaton Capital Reserve Fund	-	-	-	3,850	-	-	-	3,850
Development Charges	-	-	-	1,831	-	-	2,384	4,215
Capital Financing Subtotal	485	641	513	6,621	188	301	21,063	28,686
Total Capital Social Assistance	485	641	513	6,621	188	301	21,063	28,686


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Long-Term Care and Services for Seniors								
Fairview Lodge Long-Term Care Home								
Capital Expenditures								
Building & Structures	-	265	-	-	-	-	-	-
Machinery & Equipment	193	87	356	316	251	283	1,214	2,420
Information Technology	82	76	31	85	82	22	359	579
Furniture & Fixtures	10	-	59	13	14	25	27	138
Capital Expenditure Subtotal	285	428	446	414	347	330	1,600	3,137
Capital Financing								
General Levy	229	422	446	414	347	330	1,600	3,137
Reserve/ Reserve Funds	56	-	-	-	-	-	-	-
Subsidy / Grant	-	6	-	-	-	-	-	-
Capital Financing Subtotal	285	428	446	414	347	330	1,600	3,137
Total Capital Fairview Lodge Long-Term Care Home	285	428	446	414	347	330	1,600	3,137
Hillsdale Estates Long-Term Care Home								
Capital Expenditures								
Machinery & Equipment	1,058	389	1,931	291	215	2,264	970	5,671
Information Technology	54	30	61	69	46	20	260	456
Furniture & Fixtures	-	15	70	62	50	60	300	542
Building & Structures	-	-	171	1,741	-	-	1,470	3,382
Capital Expenditure Subtotal	1,112	434	2,233	2,163	311	2,344	3,000	10,051

Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Capital Financing								
General Levy	553	434	2,233	2,163	311	2,344	3,000	10,051
Reserve/ Reserve Funds	559	-	-	-	-	-	-	-
Capital Financing Subtotal	1,112	434	2,233	2,163	311	2,344	3,000	10,051
Total Capital								
Hillsdale Estates Long-Term Care Home	1,112	434	2,233	2,163	311	2,344	3,000	10,051

Hillsdale Terraces Long-Term Care Home


Capital Expenditures								
Building & Structures	-	-	70	20	110	1,590	19,144	20,934
Machinery & Equipment	145	471	839	129	96	1,374	4,682	7,120
Information Technology	64	20	46	85	53	46	203	433
Furniture & Fixtures	-	5	5	5	5	5	25	45
Capital Expenditure Subtotal	209	496	960	239	264	3,015	24,054	28,532
Capital Financing								
General Levy	132	496	960	239	264	3,015	24,054	28,532
Reserve/ Reserve Funds	77	-	-	-	-	-	-	-
Capital Financing Subtotal	209	496	960	239	264	3,015	24,054	28,532
Total Capital								
Hillsdale Terraces Long-Term Care Home	209	496	960	239	264	3,015	24,054	28,532

Lakeview Manor Long-Term Care Home

Capital Expenditures								
Building & Structures	-	-	-	-	60	640	-	700
Machinery & Equipment	231	224	426	308	163	570	1,272	2,739
Information Technology	62	39	10	17	51	8	141	227
Furniture & Fixtures	-	-	158	158	8	-	-	324
Capital Expenditure Subtotal	293	263	594	483	282	1,218	1,413	3,990


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Capital Financing								
General Levy	208	263	594	483	282	1,218	1,413	3,990
Reserve/ Reserve Funds	85	-	-	-	-	-	-	-
Subsidy / Grant	-	-	-	-	-	-	-	-
Capital Financing Subtotal	293	263	594	483	282	1,218	1,413	3,990
Total Capital Lakeview Manor Long-Term Care Home	293	263	594	483	282	1,218	1,413	3,990
Long-Term Care Administration								
Capital Expenditures								
Building and Structures	-	126,025	-	-	-	-	-	-
Information Technology	28	34	6	36	34	6	111	193
Furniture & Fixtures	-	-	-	-	-	-	-	-
Capital Expenditure Subtotal	28	126,059	6	36	34	6	111	193
Capital Financing								
General Levy	28	34	6	36	34	6	111	193
Capital Project Reserve	-	10,591	-	-	-	-	-	-
Residential DC	-	651	-	-	-	-	-	-
Subsidy / Grant	-	10,525	-	-	-	-	-	-
Other Financing	-	10,180	-	-	-	-	-	-
Debenture - Subsidy	-	60,800	-	-	-	-	-	-
Debenture - Region Funded	-	33,278	-	-	-	-	-	-
Capital Financing Subtotal	28	126,059	6	36	34	6	111	193
Total Capital Long-Term Care Administration	28	126,059	6	36	34	6	111	193
Total Capital Social Services	2,655	128,498	5,064	12,018	1,578	7,603	52,345	78,608


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

 Durham Budget	2023	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
				2024	2025	2026	2027	2028-2032	
Office of the Regional Chair									
Capital Expenditures									
Information Technology		-	-	8	-	-	8	8	24
Furniture & Fixtures		5	5	5	5	5	5	25	45
Capital Expenditure Subtotal		5	5	13	5	5	13	33	69
Capital Financing									
General Levy		5	5	13	5	5	13	33	69
Capital Financing Subtotal		5	5	13	5	5	13	33	69
Total Capital									
Office of the Regional Chair		5	5	13	5	5	13	33	69


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Chief Administrative Officer								
Capital Expenditures								
Information Technology	2	2	-	-	-	-	-	-
Furniture & Fixtures	6	6	6	6	6	6	30	54
Capital Expenditure Subtotal	8	8	6	6	6	6	30	54
Capital Financing								
General Levy	8	8	6	6	6	6	30	54
Capital Financing Subtotal	8	8	6	6	6	6	30	54
Total Chief Administrative Officer	8	8	6	6	6	6	30	54
Corporate Communications								
Capital Expenditures								
Information Technology	10	25	45	6	22	45	103	221
Capital Expenditure Subtotal	10	25	45	6	22	45	103	221
Capital Financing								
General Levy	10	25	45	6	22	45	103	221
Capital Financing Subtotal	10	25	45	6	22	45	103	221
Total Corporate Communications	10	25	45	6	22	45	103	221

Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Strategic Initiatives								
Capital Expenditures								
Information Technology	8	20	12	18	18	12	84	144
Capital Expenditure Subtotal	8	20	12	18	18	12	84	144
Capital Financing								
General Levy	8	20	12	18	18	12	84	144
Capital Financing Subtotal	8	20	12	18	18	12	84	144
Total Capital Strategic Initiatives	8	20	12	18	18	12	84	144
Diversity, Equity and Inclusion								
Capital Expenditures								
Information Technology	12	13	7	9	-	7	25	48
Capital Expenditure Subtotal	12	13	7	9	-	7	25	48
Capital Financing								
General Levy	12	13	7	9	-	7	25	48
Capital Financing Subtotal	12	13	7	9	-	7	25	48
Total Capital Diversity, Equity And Inclusion	12	13	7	9	-	7	25	48


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Durham Emergency Management Office								
Capital Expenditures								
Information Technology	-	172	20	-	-	20	20	60
Capital Expenditure Subtotal	-	172	20	-	-	20	20	60
Capital Financing								
General Levy	-	12	20	-	-	20	20	60
Deferred OPG Funding from Reserve	-	160	-	-	-	-	-	-
Capital Financing Subtotal	-	172	20	-	-	20	20	60
Total Capital	-	172	20	-	-	20	20	60
Durham Emergency Management Office								
Legal Services								
Capital Expenditures								
Information Technology	31	13	-	22	7	-	57	86
Furniture & Fixtures	9	-	-	-	-	-	-	-
Capital Expenditure Subtotal	40	13	-	22	7	-	57	86
Capital Financing								
General Levy	40	13	-	22	7	-	57	86
Capital Financing Subtotal	40	13	-	22	7	-	57	86
Total Capital	40	13	-	22	7	-	57	86
Legal Services								

Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Provincial Offences Act								
Capital Expenditures								
Information Technology	43	79	77	34	72	2	212	397
Capital Expenditure Subtotal	43	79	77	34	72	2	212	397
Capital Financing								
General Levy	43	79	77	34	72	2	212	397
Capital Financing Subtotal	43	79	77	34	72	2	212	397
Total Capital Provincial Offences Act	43	79	77	34	72	2	212	397
Total Capital Office of the Chief Administrative Officer	121	330	167	95	125	92	531	1,010

Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

Durham Budget	2023	2022 Restated Budget	2023 Proposed Budget	Forecast					Forecast Total
				2024	2025	2026	2027	2028-2032	
Human Resources									
Capital Expenditures									
Machinery & Equipment		-	-	25	25			50	100
Information Technology		43	60	6	27	52	6	164	255
Furniture & Fixtures		3		-	-	-	-	-	-
Capital Expenditure Subtotal		46	60	31	52	52	6	214	355
Capital Financing									
General Levy		46	60	31	52	52	6	214	355
Capital Financing Subtotal		46	60	31	52	52	6	214	355
Total Capital Human Resources		46	60	31	52	52	6	214	355
Information Technology									
Capital Expenditures									
Machinery & Equipment		-	-	-	-	-	-	-	-
Information Technology		73	57	189	50	47	49	611	946
Furniture & Fixtures		6		-	-	-	-	-	-
Capital Expenditure Subtotal		79	57	189	50	47	49	611	946
Capital Financing									
General Levy		79	57	189	50	47	49	611	946
Capital Financing Subtotal		79	57	189	50	47	49	611	946
Total Capital Information Technology		79	57	189	50	47	49	611	946


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

Durham Budget	2023	2022 Restated Budget	2023 Proposed Budget	Forecast					Forecast Total
				2024	2025	2026	2027	2028-2032	
Legislative Services									
Capital Expenditures									
Information Technology		25	50	5	23	32	5	114	179
Furniture & Fixtures		3	-	-	-	-	-	-	-
Capital Expenditure Subtotal		28	50	5	23	32	5	114	179
Capital Financing									
General Levy		28	50	5	23	32	5	114	179
Capital Financing Subtotal		28	50	5	23	32	5	114	179
Total Capital Legislative Services		28	50	5	23	32	5	114	179
Total Capital Corporate Services		153	167	225	125	131	60	939	1,480

Financial Details: Summary of Capital (\$,000's)


Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

 Durham Budget	2023	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
				2024	2025	2026	2027	2028-2032	
Durham OneNet Inc.									
Capital Expenditures									
Information Technology Infrastructure		6,728	28,700	17,900	13,200	11,100	5,100	15,000	62,300
Capital Expenditure Subtotal		6,728	28,700	17,900	13,200	11,100	5,100	15,000	62,300
Capital Financing									
General Levy		-	-	-	-	-	-	-	-
Capital Impact Stabilization Reserve Fund		2,128	7,900	12,700	13,200	11,100	5,100	15,000	57,100
Partner Contributions		-	4,240	1,060	-	-	-	-	1,060
Canada Community-Building Fund		3,000	-	-	-	-	-	-	-
Federal Grant		1,067	11,040	2,760	-	-	-	-	2,760
Provincial Grant		533	5,520	1,380	-	-	-	-	1,380
Capital Financing Subtotal		6,728	28,700	17,900	13,200	11,100	5,100	15,000	62,300
Total Capital Durham OneNet Inc.		6,728	28,700	17,900	13,200	11,100	5,100	15,000	62,300

* The 2025-2032 Capital Forecast identifies financing from the Capital Impact Stabilization Reserve Fund; it is anticipated that senior government grant funds will be applied each year as opportunities arise and partnerships with internet service providers are developed.


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

 Durham Budget	2023	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
				2024	2025	2026	2027	2028-2032	
Finance Department									
Capital Expenditures									
Machinery & Equipment		-	-	-	-	-	-	40	40
Information Technology		193	197	112	112	111	112	556	1,003
Vehicles		-	50	-	50	-	55	165	270
Capital Expenditure Subtotal		193	247	112	162	111	167	761	1,313
Capital Financing									
General Levy		193	197	112	112	111	112	596	1,043
Reserve Fund		-	50	-	50	-	55	165	270
Capital Financing Subtotal		193	247	112	162	111	167	761	1,313
Total Capital Finance Department		193	247	112	162	111	167	761	1,313


Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendice A for specific capital projects

 Durham Budget 2023	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
9-1-1 Emergency Service System								
Capital Expenditures								
Information Technology	303	-	103	180	362	-	859	1,504
Capital Expenditure Subtotal	303	-	103	180	362	-	859	1,504
Capital Financing								
Reserves / Reserve Funds	303	-	93	180	362	-	849	1,484
General Levy	-	-	10	-	-	-	10	20
Capital Financing Subtotal	303	-	103	180	362	-	859	1,504
Total Capital								
9-1-1 Emergency Service System	303	-	103	180	362	-	859	1,504

Financial Details: Summary of Capital (\$,000's)


Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

 Durham Budget 2023	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
			2024	2025	2026	2027	2028-2032	
Durham Regional Local Housing Corporation								
Capital Expenditures								
Building & Structures	25,591	5,205	6,013	6,623	7,186	7,775	47,821	75,418
Vehicles	80	-	-	-	-	-	-	-
Capital Expenditure Subtotal	25,671	5,205	6,013	6,623	7,186	7,775	47,821	75,418
Capital Financing								
General Levy	4,729	5,205	6,013	6,623	7,186	7,775	47,821	75,418
Canada Community-Building Fund (Federal Gas Tax)	6,800	-	-	-	-	-	-	-
Grant	5,465	-	-	-	-	-	-	-
Debentures	5,000	-	-	-	-	-	-	-
Other Financing	2,677	-	-	-	-	-	-	-
Climate Change Mitigation Reserve Fund	1,000	-	-	-	-	-	-	-
Capital Financing Subtotal	25,671	5,205	6,013	6,623	7,186	7,775	47,821	75,418
Total Capital Durham Regional Local Housing Corporation	25,671	5,205	6,013	6,623	7,186	7,775	47,821	75,418

Note: 2024 to 2032 capital forecast does not include the costs associated with the redevelopment on underutilized Regional sites. Engagement with the community and stakeholders will be completed in 2023 with the proposed plan to be presented to Council in advance of the 2024 Business Plans and Budget.

Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

 Durham Budget	2023	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
				2024	2025	2026	2027	2028-2032	
Corporate Items									
Capital Expenditures									
Building & Structures		1,783	4,150	8,120	17,120	900	9,315	-	35,455
Capital Expenditure Subtotal		1,783	4,150	8,120	17,120	900	9,315	-	35,455
Capital Financing									
General Levy		1,783	2,700	2,700	2,700	900	2,700	-	9,000
Reserves / Reserve Funds		-	747	5,128	-	-	1,800	-	6,928
Residential DC's		-	703	292	-	-	-	-	292
Debentures		-	-	-	14,420	-	4,815	-	19,235
Capital Financing Subtotal		1,783	4,150	8,120	17,120	900	9,315	-	35,455
Total Capital Corporate Items		1,783	4,150	8,120	17,120	900	9,315	-	35,455

Financial Details: Summary of Capital (\$,000's)

Provides a summary of the current year capital budget, nine-year capital forecast and proposed financing summarized by asset type. See Appendices for specific capital projects

Durham Budget	2023	2022 Approved Budget	2023 Proposed Budget	Forecast					Forecast Total
				2024	2025	2026	2027	2028-2032	
Regional Headquarters									
Capital Expenditures									
Building & Structures		9,163	9,967	13,649	14,499	14,414	380	12,349	55,291
Machinery & Equipment		-	89	1,088	600	-	-	1,500	3,188
Capital Expenditure Subtotal		9,163	10,056	14,737	15,099	14,414	380	13,849	58,479
Capital Financing									
General Levy		2,163	2,143	14,737	15,099	14,414	380	13,849	58,479
Capital Project Reserve		-	1,685	-	-	-	-	-	-
Capital Impact Stabilization Reserve Fund		7,000	6,228	-	-	-	-	-	-
Capital Financing Subtotal		9,163	10,056	14,737	15,099	14,414	380	13,849	58,479
Total Capital Regional Headquarters		9,163	10,056	14,737	15,099	14,414	380	13,849	58,479
Service Durham									
Capital Expenditures									
Information Technology		100	400	9	9	115	9	255	397
Furniture & Fixtures		325	25	25	25	25	25	125	225
Capital Expenditure Subtotal		425	425	34	34	140	34	380	622
Capital Financing									
General Levy		25	25	34	34	140	34	380	622
Innovation and Modernization Reserve Fund		400	400	-	-	-	-	-	-
Capital Financing Subtotal		425	425	34	34	140	34	380	622
Total Capital Service Durham		425	425	34	34	140	34	380	622
Total Capital Regional Headquarters		9,588	10,481	14,771	15,133	14,554	414	14,229	59,101

Attachment #5: Summary of the Use of Development Charges, Provincial and Federal Gas Tax, Reserves and Reserve Funds in the proposed 2023 Property Tax Supported Business Plans and Budget



2023

	Financing Source	Amount (\$)
Durham Regional Police Service		
Helicopter Maintenance	Helicopter Reserve	271
Transit		
Transit Capital	Residential Development Charges	23,362
Transit Capital	Non-Residential Development Charges	1,822
Transit Capital	Provincial Gas Tax	14,305
Transit Capital	Capital Project Reserve	2,500
Transit Capital	Capital Impact Stabilization Reserve Fund	2,339
Major Repairs	Provincial Gas Tax	2,111
Retiree Sick Bank Payout	Sick Leave Reserve	420
Office of the Chief Administrative Officer		
Durham Trees Program (Partnership with 5 Conservation Authorities)	Climate Mitigation Reserve Fund	150
OPG funded Nuclear Emergency Management	OPG- Deferred Revenue (Reserve)	651
Finance Department		
Cyber Security Project	Insurance Reserve Fund	174
Courier Van	Equipment Reserve	50
Risk Management and Insurance Costs	Insurance Reserve Fund	210

Attachment #5: Summary of the Use of Development Charges, Provincial and Federal Gas Tax, Reserves and Reserve Funds in the proposed 2023 Property Tax Supported Business Plans and Budget



2023

Financing Source

Amount (\$)

Corporate Items

Property Assessment Appeals	Assessment Appeals Reserve	200
RDPS Station Funding	Residential Development Charges	703
RDPS Station Funding	Capital Project Reserve	747
Farm 9-1-1	Operating Impact Stabilization Reserve Fund	50
Social Housing Capital Provision	Capital Impact Stabilization Reserve Fund	2,500
National Public Service Week Program Materials	Operating Impact Stabilization Reserve Fund	37
Project Woodward	Economic Development Reserve Fund	250
Cyber Security Project	Insurance Reserve Fund	950
Community Improvement Plan	Social Housing Reserve Fund	2,000
Community Improvement Plan	Operating Impact Stabilization Reserve Fund	7,535
Budget Modernization Project	Capital Project Reserve	500
Community Support - Ukraine Relief Efforts	Working Capital Reserve	750

Works

Roads and Infrastructure Capital	Residential Development Charges	41,108
Roads and Infrastructure Capital	Commercial Development Charges	4,698
Roads and Infrastructure Capital	Industrial Development Charges	5,000
Roads and Infrastructure Capital	Federal Gas Tax	18,275
Roads and Infrastructure Capital	Regional Roads Reserve	8,892
Roads and Infrastructure Capital	Transit Reserve Fund	7,474
Roads and Infrastructure Capital	Roads Rehabilitation Reserve Fund	27,710
Roads and Infrastructure Capital	Bridges Rehabilitation Reserve Fund	5,525
Vision Zero Initiatives	Vision Zero Reserve Fund	675
101 Consumers Project Top-up - Works General Tax Portion	Capital Impact Stabilization Reserve Fund	5,847
Fleet replacement	Equipment Reserve - Works	7,679
Regional Forest Management	Regional Forest Reserve Fund	9
Solid Waste - Waste Management Facility	Solid Waste Asset Management Reserve Fund	1,000

Attachment #5: Summary of the Use of Development Charges, Provincial and Federal Gas Tax, Reserves and Reserve Funds in the proposed 2023 Property Tax Supported Business Plans and Budget



2023

	Financing Source	Amount (\$)
Regional Headquarters		
Workplace Modernization	Capital Project Reserve	1,685
Workplace Modernization	Capital Impact Stabilization Reserve Fund	6,228
Service Durham Equipment	Innovation and Modernization Reserve Fund	300
MyDurham 311 Project	Innovation and Modernization Reserve Fund	1,042
Transit Oriented Development		
Professional Services - Housing Governance Review	Capital Project Reserve	75
Social Services		
Regional Investment in Homelessness Supports	Operating Impact Stabilization Reserve Fund	1,200
Seaton Long Term Care Home	Residential Development Charges	651
Seaton Long Term Care Home	Capital Project Reserve	10,591
Health Department		
Paramedic Equipment Replacement	Capital Project Reserve	2,240
New Paramedic Growth Ambulances	Residential DC's	1,091
101 Consumers Project Top-up - Health Portion	Capital Impact Stabilization Reserve Fund	3,550
Durham OneNet Inc.		
Durham OneNet Inc. - Operating Costs	Operating Impact Stabilization Reserve Fund	1,943
Durham OneNet Inc. - Capital Costs	Capital Impact Stabilization Reserve Fund	7,900
Total Use of Development Charges, Provincial and Federal Gas Tax and Reserves and Reserve Funds		236,975