



## Corporate and Finance Services Committee Meeting Agenda

Monday, April 8, 2024, 9:30 a.m.  
Council Chamber

### **Members of the Committee:**

Councillor Giberson, Chair  
Councillor Marks, Vice-Chair  
Councillor Marimpietri  
Councillor McConkey  
Councillor Neal  
Mayor Carter, Ex Officio

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Pages

### **Public Meeting**

#### **Land Acknowledgement**

The City of Oshawa is situated on lands within the traditional and treaty territory of the Michi Saagiig and Chippewa Anishinaabeg and the signatories of the Williams Treaties, which include the Mississaugas of Scugog Island, Curve Lake, Hiawatha and Alderville First Nations, and the Chippewas of Georgina Island, Rama and Beausoleil First Nations.

We are grateful for the Anishinaabeg who have cared for the land and waters within this territory since time immemorial.

We recognize that Oshawa is steeped in rich Indigenous history and is now present day home to many First Nations, Inuit and Métis people. We express gratitude for this diverse group of Indigenous Peoples who continue to care for the land and shape and strengthen our community.

As a municipality, we are committed to understanding the truth of our shared history, acknowledging our role in addressing the negative impacts that colonization continues to have on Indigenous Peoples, developing reciprocal relationships, and taking meaningful action toward reconciliation.

We are all Treaty people

### **Additional Agenda Items**

(As may be presented at the meeting)

### **Declarations of Pecuniary Interest**

(As may be presented by Committee Members)

### **Presentations**

None

### **Delegations**

None

### **Referrals from Council**

None

### **Reports from Advisory Committees**

#### **CF-24-24 - 2024 Oshawa Accessibility Award Nomination (Previously OAAC-24-12) (Ward 3)**

7

Recommendation

That the Corporate and Finance Services Committee recommend to City Council:

That in accordance with Report CF-24-24 (formerly OAAC-24-12) concerning the 2024 Accessibility Award Nominations, dated March 15, 2024, the Chair, O.A.A.C. and the Director, Innovation and Transformation recommends that the Canadian Blood Services – Oshawa Blood Donor Clinic be nominated for the 2024 Accessibility Award.

### **Items Requiring Direction**

None

### **Public Consent Agenda**

#### **Correspondence with recommendations**

#### **CF-24-25 - Spark Centre, Regional Innovation Centre Submitting Correspondence Requesting a Continuation of Funding Over the Next Three Years (Ward 4)**

11

Recommendation

That the Corporate and Finance Services Committee recommend to City Council:

That Correspondence CF-24-25 submitted by Spark Centre, Regional Innovation Centre concerning a request for a continuation of funding over the next three years be referred to the Mayor's budget for consideration.

13

**CF-24-26 - Charles H. Best Diabetes Centre Submitting Correspondence Requesting a Two-year Financial Commitment for the Expansion of The Best Centre (All Wards)**

Recommendation

That the Corporate and Finance Services Committee recommend to City Council:

That Correspondence CF-24-26 submitted by Charles H. Best Diabetes Centre concerning a request for a two-year financial commitment for the expansion of The Best Centre be referred to the Mayor's budget for consideration.

**Staff Reports/Motions with recommendations**

**CF-24-27 - 2024 Final Tax Rates By-law (All Wards)**

15

Recommendation

That the Corporate and Finance Services Committee recommend to City Council:

That in accordance with Report CF-24-27 dated April 3, 2024, the 2024 Final Tax Rates By-law providing for the billing and collection of the 2024 final tax levy for all property classes be approved.

**CF-24-28 - Update on Actions to Address Poverty in 2023 (All Wards)**

27

Recommendation

That the Corporate and Finance Services Committee recommend to City Council:

That in accordance with Report CF-24-28 dated April 3, 2024 concerning an update on actions to address poverty in 2023, all future reporting on various initiatives taken to address poverty be included in reporting of the Oshawa Strategic Plan.

**CF-24-29 - Corporate Payment Report (All Wards)**

37

Recommendation

That the Corporate and Finance Services Committee recommend to City Council:

That pursuant to Report CF-24-29, Corporate Payment Report, dated April 3, 2024,

1. The practice of preparing and publishing the monthly Corporate Payment Report be discontinued; and,
2. That By-law 4204, as amended, be repealed.

**CF-24-30 - Contract Award C2024 - 014 Energy Audits (All Wards)**

Recommendation

That the Corporate and Finance Services Committee recommend to City Council:

Whereas the Purchasing By-law, requires Council approval of Professional and Consulting Services contract awards greater than \$100,000; and,

Whereas funding has been approved in 2024 for Project 10-0085 in the amount

of \$150,000 including non-rebateable H.S.T. for the Energy Assessment Program; and,

Whereas a total of sixty (60) locations are to be reviewed over a four year period (2024-2027); and,

Whereas City owned locations will be selected each year based on priority and not to exceed approved capital budgets; and,

Whereas Procurement issued a Request for Proposal (R.F.P.) C2024-014 for Energy Audits for an initial one-year term with the option to renew for an additional three one-year terms subject to future capital budget approval; and,

Whereas fifteen (15) bids were received (publically posted on the City's website at Oshawa's Bids and Tenders) and opened by Procurement on February 22, 2024; and,

Whereas proposals were evaluated on qualifications, experience, proposal quality, project deliverables, technical response and cost; and,

Whereas the evaluation team unanimously scored the bid received by BLDG Sci Advisory Inc. as comprehensive, thorough, addressed all requirements of the R.F.P, is the highest-ranking proponent and best satisfied the City's requirements;

Therefore be it resolved, that pursuant to Item CF-24-30:

1. That in accordance with Item CF-24-30, dated April 3, 2024, that the Manager, Procurement, be authorized to award the contract to BLDG Sci Advisory Inc. in an amount not to exceed \$150,000 including non-rebateable H.S.T., for Energy Audits, being the highest ranked proponent received; and
2. That the Manager, Procurement, be authorized to renew this contract for an additional three (3) one-year terms, subject to provision of satisfactory services, pricing and the approval of future capital budgets.

**CF-24-31 - Building Services Office Layout Changes (Ward 4)**

Recommendation

That the Corporate and Finance Services Committee recommend to City Council:

Whereas on December 1, 2023, the Mayor's 2024 Operating Budget was passed, which included the addition of a Building Engineer and a Supervisor of Zoning and Administration based on recommendations from the Chief Building Official; and,

Whereas Building Services has existing floor space located on the first floor of City Hall, and that the existing floor space can be redesigned and utilized to

accommodate additional staffing; and,

Whereas the business case to support the additional staff included in the 2024 budget also identified the need to undertake the construction of an office for the new supervisor position; and,

Whereas the Chief Building Official has indicated there is a need for additional floor layout modifications including washroom expansion and meeting room relocation to improve customer service, accessibility and staff alignment. These improvements constructed at the same time as the new office may yield financial benefits due to economies of scale; and,

Whereas the quote to construct the new and improved office floor layout and the expansion of the washroom is approximately \$280,000 exclusive of taxes; and,

Whereas the Building Permit Reserve has a balance adequate to fund the updates to the Building Services offices; and,

Whereas the current Building Permit Reserve is beyond the target balance and is otherwise idle funds except for during periods of decline or for capital investment such as these improvements,

Therefore be it resolved, that pursuant to Item CF-24-31 dated April 8, 2024, Council approve the re-development of the existing Building Services office layout at an amount of \$316,400 (including HST) and be funded from the Building Permit Reserve.

### **Public Discussion Agenda**

#### **Matters Excluded from the Consent Agenda**

#### **Items Introduced by Council Members**

#### **Items Pulled from the Information Package**

None

#### **Questions to Staff Concerning the Committee's Outstanding Items List**

### **Closed Consent Agenda**

#### **Correspondence with recommendations**

None

#### **Staff Reports/Motions with recommendations**

None

### **Closed Discussion Agenda**

#### **Matters Excluded from the Consent Agenda**

None

#### **Items Requiring Direction**

None

**Matters Tabled**

None

**Adjournment**



Corporate and Finance Services  
Innovation and Transformation

OAAC-24-12

**Date:** March 15, 2024  
**To:** Members of the Oshawa Accessibility Advisory Committee  
**From:** Lynda Lawson, Accessibility Program Coordinator  
**Re:** 2024 Accessibility Award Nominations

For your information, the following is a list of the nominations for the 2024 Accessibility Awards:

**Business/Community Accessibility Awards**

- Canadian Blood Services – Oshawa Blood Donor Clinic

**Recommendation:**

That in accordance with Report OAAC-24-12 concerning the 2024 Accessibility Award Nominations dated March 15, 2024, the Chair, O.A.A.C. and the Director, Innovation and Transformation recommends that the Canadian Blood Services – Oshawa Blood Donor Clinic be nominated for the 2024 Accessibility Award.

**Business/Organization Accessibility Award Checklist**  
for verification of the nomination to recognize steps taken to  
improve accessibility in Oshawa

**Business/Organization Nominee Name:** \_\_\_\_\_

Canada Blood Services

**Address:** 1300 Harmony Rd.

**Telephone/Email/Website:** \_\_\_\_\_

**Reason for Nomination:** \_\_\_\_\_

**Inspection Date/Time:** March 12/24 - 4:30pm

**1. Entrances**

Features	Yes	No
Accessible door hardware <u>wave</u>	✓	
Good lighting	✓	
Free from steps or use of secondary entrance if more accessible	✓	
Doorbell if assistance is required for service		✓
Unobstructed paths of travel	✓	
Smooth, non-slip paths	✓	

**2. Signage**

Features	Yes	No
Plain language	✓	
Clearly visible	✓	
Not blocking path of travel	✓	
Use of pictograms	✓	



### 3. Building Interior

Features	Yes	No
Sufficient and well placed lighting	✓	
Good visual contrast	✓	
Paths of travel free from obstacles	✓	
Price tags in large font		✓
Accessible signage and wayfinding information	✓	

### 4. Websites/Documents

Features	Yes	No
Avoid putting text over images		
Include ALT text to describe pictures		
Plain language, sans serif font and clear contrast between text and background.		
Use of images or pictograms to support text		

### 5. Customer Service

Features	Yes	No
Staff trained on accessible customer service	✓	
Multiple ways for customers to give feedback	✓	
Appropriate and respectful language	✓	
Let customers know that they can ask for assistance	✓	
Electronic payment devices with accessible features	✓	
Variety of shopping options i.e. in home, delivery		

Feature(s) for which the accessibility improvement award is recommended: \_\_\_\_\_

Recommendation for Award: Yes  Not at this time

Chair/Coordinator Signatures: Dorothy McFarlane





February 26, 2024

**Dan Carter**  
Mayor, Municipality of Oshawa

Dear Dan,

I am following up from our meeting on Tuesday February 20<sup>th</sup> to provide you with details of Spark Centre's longer-term funding agreement with the Ministry of Economic Development, Job Creation and Trade (MEDJCT), and our request for the City of Oshawa. I have also cc'd Sherry Colbourne as exploring issues surrounding transportation (executive airport, deep water port) and healthcare technology could be beneficial to both Oshawa and Spark.

Spark Centre, a Regional Innovation Centre (RIC), is funded by MEDJCT to deliver commercialization, intellectual property support and advisory services to Ontario-based technology and innovation startups in the Durham Region and Northumberland County. For twelve years, we have been a RIC in good standing, and are proud to report to you that, once again, our MEDJCT agreement has been renewed. As of 1 April 2024, Spark will enter into a new three-year agreement with MEDJCT and receive \$598,500 of funding annually. This three-year funding agreement, in contrast to the previous short-term agreements, is critical to Spark's efforts in effectively planning, attracting and supporting technology and innovation in the City of Oshawa and Durham Region over a substantially longer time horizon.

MEDJCT's financial support continues to be predicated on Spark receiving regional and local financial support. We are deeply appreciative of the City of Oshawa's longstanding support for Spark Centre. Going forward, we are requesting that the City of Oshawa maintain the current annual funding of \$60,000 for the next three years matching MEDJCT's 3-year funding window, specifically for the period 1 April 2024 through 31 March 2027. We continue to be sensitive to the tremendous fiscal challenges faced by all Ontario municipalities. In light of that, we would also welcome your backing and guidance as we respectfully advocate that the Region of Durham consider reversing some of Spark's prior funding cutbacks, especially if we continue to demonstrate job creation and capital inflows that are critical to Oshawa and Durham Region.

The Board and I look forward to keeping you informed about key milestones at Spark and providing you with any information that you might need. We thank you for your support for Spark and your confidence in our mission to support technology and innovation in Oshawa and the Durham Region.

A handwritten signature in black ink, appearing to read "H. Sambasivam", with a horizontal line underneath.

Hari Sambasivam  
Chair, Spark Centre  
Cell: (647) 261 5883  
Email: [harisambasivam@gmail.com](mailto:harisambasivam@gmail.com)  
LinkedIn: [Hari Sambasivam | LinkedIn](#)





CF-24-26

February 29, 2024

Dan Carter, The office of the MAYOR  
City of Oshawa  
2<sup>nd</sup> Floor, West Wing, City Hall  
50 Centre Street South  
Oshawa, ON, L1H 3Z7



Dear Mayor Carter,

We are pleased to submit this letter and share an update on The Charles H. Best Diabetes Centre *Building on the Best Expansion Campaign*. The goal remains to fundraise and expand the current footprint of The Best Centre in order to meet patient demand and to increase access to type 1 diabetes (T1D) expertise. Due to increased costs, we were forced to raise our goal to \$8 million. Preliminary building and renovation designs are completed with a vision to maintain high-level individualized care and support and the ability to expand in the decades to come.

Patient demand for our care has increased 15% year over year in the past decade, and the forecast exceeds that rate to a projected 150% more patients by 2027. The successful completion of this capital expansion will benefit residents from all of Durham Region. It will boost the Best Centre's legacy, its unique care structure, address the growth seen in population, housing, and infrastructure while building awareness of T1D at all levels of government.

The Building on the Best campaign team has made great progress to date. Lead by Campaign Cabinet Chair, Fred Eismont and Campaign Special Advisor, Dr. Gary Polonsky. We have several active volunteer committees that support the fundraising goals. Success to date is as follows: municipal commitments from Whitby (\$250,000 over 10 years), Clarington (\$100,000 over 4 years), Pickering (\$100,000 over 4 years), and the Ajax Partnership Fund (\$25,000). Additionally, we have received a grant of \$88,000 from the Enabling Accessibility Fund (Infrastructure Canada), a commitment from the Region of Durham (7.5% of the eligible capital budget), corporate and community pledges of over \$2.9 million. We are just shy of the halfway mark to our \$8 million goal.

The Best Centre appreciates City of Oshawa's \$50,000 investment from 2021-2022. Now, we are respectfully asking for your consideration of an additional 2-year commitment.

The Building on the Best Expansion Campaign is essential to ensure children, adolescents, adults, seniors and their families continue to have access to specialized type 1 diabetes care in Durham Region, with over 25% of our patients coming from your city. The expansion is necessary and long overdue. If we do not



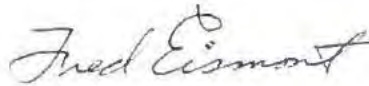
expand, a ripple effect of poor access, poor outcomes and ultimately a strain on both the primary and acute care systems will ensue.

Thank you in advance for your continued support for the residents of Oshawa, to receive the care they deserve, without barriers to access.

Best in health,



Lorrie Hagen, MHSc, RD, CHE  
Executive Director  
The Charles H. Best Diabetes Centre



Fred Eismont  
Campaign Chair  
Building on the Best Expansion Campaign



To: Corporate and Finance Services Committee

From: Stephanie Sinnott, Commissioner,  
Corporate and Finance Services Department

Report Number: CF-24-27

Date of Report: April 3, 2024

Date of Meeting: April 8, 2024

Subject: 2024 Final Tax Rates By-law

Ward: All Wards

File: 03-05

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## **1.0 Purpose**

The purpose of this report is to obtain approval for the 2024 Final Tax Rate by-law. Contained in this report are the following attachments:

- Attachment 1 – 2024 Final Tax Rate By-law
- Attachment 2 – Schedule A – City of Oshawa Tax Rates
- Attachment 3 – Schedule B – City of Oshawa, Region of Durham and School Board Tax Rates

## **2.0 Recommendation**

That the Corporate and Finance Services Committee recommend to City Council:

That in accordance with Report CF24-27 dated April 3, 2024, the 2024 Final Tax Rates By-law providing for the billing and collection of the 2024 final tax levy for all property classes be approved.

## **3.0 Executive Summary**

Not applicable.

## **4.0 Input From Other Sources**

- Municipal Property Assessment Corporation (M.P.A.C.)
- The Regional Municipality of Durham
- Legal Services has reviewed the proposed By-law

## **5.0 Analysis**

City Council needs to approve the 2024 Final Tax Rate By-law (Attachment 1) to allow for the billing and collection of the 2024 final tax levy. The by-law sets the tax rates afor the various property tax classes and establishes the tax installment due dates.

The following dates will apply for the 2024 final billing:

Residential property will have a due date of June 28, 2024 for the third installment and September 27, 2024 for the fourth installment.

Multi-residential, commercial and industrial properties will have a third installment due date of September 27, 2024 and a fourth installment due date of October 31, 2024.

## **6.0 Financial Implications**

There are no financial implications arising from this report

## **7.0 Relationship to the Oshawa Strategic Plan**

This report meets the Oshawa Strategic Plan goals of Accountable Leadership, Economic Prosperity and Financial Stewardship to the extent that it is consistent with sound financial management.



Stephanie Sinnott, Commisioner,  
Corporate and Finance Services Department





**By-law            -2024**  
**of The Corporation of the City of Oshawa**

Being a by-law to adopt the estimates of all sums required to be raised by taxation for the year 2024 and to establish the Tax Rates necessary to raise those sums ("2024 Final Tax Rate By-law").

**RECITALS:**

1. It is necessary for the Council of The Corporation of the City of Oshawa, pursuant to the *Municipal Act, 2001*, S.O. 2001 c. 25 ("*Municipal Act, 2001*"), to pass a by-law to levy a separate tax rate on the assessment in each Realty Tax Class.
2. The Minister of Finance has, pursuant to the *Assessment Act*, R.S.O. 1990, c. A.31 and its Regulations, prescribed the Realty Tax Classes.
3. It is necessary for the Council of The Corporation of the City of Oshawa, pursuant to the *Municipal Act, 2001* to levy on the whole rateable property according to the last revised assessment roll for The Corporation of the City of Oshawa, the sums set forth for various purposes in Schedule "A" for the current year.
4. The Regional Municipality of Durham has passed By-laws 2024-013, 2024-014, 2024-015, and 2024-016 to provide a levy and set rates on Area Municipalities.
5. Pursuant to the *Education Act*, R.S.O. 1990, c. E.2, and the Regulations passed and to be passed pursuant to that *Education Act*, The Corporation of the City of Oshawa levies specified tax rates on the assessment for school purposes.
6. An interim levy for all Realty Tax Classes was made by the Council of The Corporation of the City of Oshawa (pursuant to By-law 2024-044, as amended) before the adoption of the estimates for the current year.

**NOW THEREFORE** the Council of The Corporation of the City of Oshawa enacts as follows:

1. That for the year 2024, the Corporation of the City of Oshawa (the "City") shall levy upon the Property Classes set out in Schedule "A", the rates of taxation as set out in Schedule "A" for City of Oshawa purposes on the current value assessment as also set out in Schedule "A".
2. That the City shall also levy upon the Realty Tax Classes set out in Schedule "B" the rates of taxation prescribed by The Regional Municipality of Durham for its purposes, and the rates of taxation prescribed by the Province of Ontario for educational purposes.
3. That the levy provided for in this 2024 Final Tax Rate By-law shall be reduced by the amount of the interim levy for 2024.
4. That the payment of taxes against properties in the Uncapped Realty Tax Classes in one amount or by instalments. For the purposes of this section, properties in the

“Uncapped Tax Classes” are the properties that are assessed in the Realty Tax Classes designated by the letters “F”, “P”, “R” and “T” in the column headed “Realty Tax Class” on the attached Schedule “A”. The date or dates in the year for which the taxes are imposed on which the taxes or instalments are due:

- (a) The first instalment due on the 28th day of June, 2024.
  - (b) The second instalment due on the 27th day of September, 2024.
5. That the payment of taxes against properties in the Capped Realty Tax Classes in one amount or by instalments. For the purposes of this section, properties in the “Capped Tax Classes” are the properties that are assessed in the Realty Tax Classes designated by the letters “C”, “D”, “G”, “H”, “I”, “J”, “K”, “L”, “M”, “N”, “S”, “X”, “Y”, and “Z” in the column headed “Realty Tax Class” on the attached Schedule “A”. The date or dates in the year for which the taxes are imposed on which the taxes or instalments are due:
  - (a) The first instalment due on the 27th day of September, 2024.
  - (b) The second instalment due on the 31st day of October, 2024.
6. That the municipal tax rates:
  - (a) Be levied upon and collected from the property assessment the rates of taxation set out in this 2024 Final Tax Rate By-law.
  - (b) Interim taxes levied in 2024 shall be shown as a reduction from the 2024 tax levy.
  - (c) Special rate, as set by Ontario Regulation 387/98, be levied and collected upon the rateable property that is in the Utility Right-of-Way and Railway Right-of-Way property classes, as defined in the *Assessment Act*, R.S.O. 1990 c. A.31, as amended.
7. That the City of Oshawa shall comply with the City of Oshawa Tax Collection Policy, as amended.
8. That the Education levies shall be levied and collected upon the whole assessment for real property with the municipality using the Education tax rates as set out in Ontario Regulation 400/98.
9. That all omitted and supplementary taxes levied under the Assessment Act will be due not less than twenty-one (21) days after demand, and penalties and interest will be added in the same manner as other tax levies under this 2024 Final Tax Rate By-law .
10. That Taxation Services is hereby authorized to mail, e-mail, deliver or cause to be mailed or delivered the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.
11. That the taxes shall be payable, however provided they are paid on or before the due date as specified herein, to The Corporation of the City of Oshawa in the following:

- (a) City Hall located at 50 Centre Street South, Oshawa, Ontario.
    - i The processing of Taxation Services items from the drop box located outside City Hall at south main entrance are completed the following business day.
  - (b) By mail or courier to Taxation Services, City Hall, 50 Centre Street South, Oshawa, Ontario, L1H 3Z7.
  - (c) Any Chartered Bank of Canada to the credit of The Corporation of the City of Oshawa.
  - (d) In accordance with the City of Oshawa pre-authorized payment plans administered by Taxation Services upon completion of the application process.
  - (e) Telephone banking or online electronic fund transfer or payment options as made available through chartered banks, charges may apply as per the banking institution.
12. That pursuant to Section 347 of the *Municipal Act, 2001*, where any payment is received on tax accounts, all payment and/or part payment of taxes due and owing be processed as follows:
- (a) The payment shall first be applied against late payment charges owing in respect of those taxes according to the length of time the charges have been owing, with the charges imposed earlier being discharged before charges imposed later.
  - (b) The payment shall then be applied against the taxes owing according to the length of times they have been owed, with the taxes imposed earlier being discharged before the taxes imposed later.
  - (c) No part payment shall be accepted on account of taxes in respect of which a tax arrears certificate is registered except under an extension agreement which has been approved by the Commissioner, Finance Services.
  - (d) The Commissioner of Corporate and Finance Services is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such payment, provided that acceptance of any such payment shall not affect the collection of any percentage charge imposed and collectable under Part IX of the *Municipal Act, 2001*.
  - (e) In default of payment of any instalment of taxes, or any part of any instalment, by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.
13. That the penalty and interest charge to be imposed on unpaid property taxes by at 1.25% on the first day of the month following each month of default.
14. If any section or portion of this 2024 Final Tax Rate By-law or of Schedule "A" and/or Schedule "B" is found by a court of competent jurisdiction to be invalid, it is the intent

of Council for the City that all remaining sections and portions of this By-law and of Schedule "A" and/or Schedule "B" continue in force and effect.

15. This 2024 Final Tax Rate By-law comes into force on the date of its passage.

The 2024 Final Tax Rate By-law passed this            day of            , 2024.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk

**Schedule "A" to City of Oshawa By-law -2024 Tax Rates**  
**2024 City of Oshawa Tax Rates**

<b>Taxable Distribution</b>	<b>RTC/ RTQ</b>	<b>Current Value Assessment</b>	<b>City of Oshawa Tax Rate</b>	<b>City of Oshawa Tax Levy</b>
Commercial - PIL: - -   Full	<b>CF</b>	45,054,300	0.873895%	393,727
Commercial - PIL: - -   General	<b>CG</b>	44,110,600	0.873895%	385,480
Commercial - Taxable / Shared PIL: -_   Full	<b>CH</b>	3,090,000	0.873895%	27,003
Commercial - Taxable: - -   Full	<b>CT</b>	1,647,881,272	0.873895%	14,400,749
Commercial - PIL / Tenant of Province: - Tenant   Full	<b>CP</b>	930,900	0.873895%	8,135
Commercial - PIL: - Vacant Units/Excess Land   Full	<b>CV</b>	5,420,200	0.873895%	47,367
Commercial - Taxable: - Vacant Units/Excess Land   Full	<b>CU</b>	24,929,390	0.873895%	217,857
Commercial - PIL: - Vacant Land   Full	<b>CY</b>	2,087,100	0.873895%	18,239
Commercial - PIL: - Vacant Land   General	<b>CZ</b>	2,032,000	0.873895%	17,758
Commercial - Taxable: - Vacant Land   Full	<b>CX</b>	76,567,400	0.873895%	669,119
Office Building - Taxable: -_   General	<b>DG</b>	31,997,800	0.873895%	279,627
Office Building - Taxable: - -   Full	<b>DT</b>	70,912,150	0.873895%	619,698
Office Building - PIL / Tenant of Province: - Tennant   Full	<b>DP</b>	293,300	0.873895%	2,563
Exempt - - -	<b>E</b>	1,586,049,000	0.000000%	-
Farmlands - Taxable: -_   Full	<b>FT</b>	94,964,000	0.120537%	114,467
Parking Lots - PIL: - -   Full	<b>GF</b>	14,314,600	0.873895%	125,095
Parking Lots - Taxable: -_   Full	<b>GT</b>	12,998,800	0.873895%	113,596
Industrial - Taxable: -_   Full	<b>IT</b>	97,454,970	1.219535%	1,188,498
Industrial - Taxable / Shared PIL: -_   Full	<b>IH</b>	4,994,500	1.219535%	60,910
Industrial - Taxable / Shared PIL: - Vacant Land   Full	<b>IJ</b>	424,000	1.219535%	5,171
Industrial - Taxable / Shared PIL: - Excess Land   Full	<b>IK</b>	163,500	1.219535%	1,994
Industrial - Taxable: - Vacant Units/Excess Land   Full	<b>IU</b>	1,537,100	1.219535%	18,745
Industrial - PIL: - Vacant Land   General	<b>IZ</b>	1,467,300	1.219535%	17,894
Industrial - Taxable: - Vacant Land   Full	<b>IX</b>	32,309,400	1.219535%	394,025
Large Industrial - Taxable: -_   Full	<b>LT</b>	151,589,514	1.219535%	1,848,688
Large Industrial - Taxable: - Vacant Units/Excess Land   Full	<b>LU</b>	3,462,908	1.219535%	42,231
Multi-Residential - Taxable: -_   Full	<b>MT</b>	1,241,497,532	1.124914%	13,965,774
New Multi-Residential - Taxable: -_   Full	<b>NT</b>	202,965,800	0.662955%	1,345,571
Pipeline - Taxable: -_   Full	<b>PT</b>	41,446,000	0.740942%	307,091

RTC - Realty Tax Class

RTQ - Realty Tax Qualifier

General - City Region Levies Only

PIL - Payment-in-Lieu

**Schedule "A" to City of Oshawa By-law -2024 Tax Rates  
2024 City of Oshawa Tax Rates**

<b>Taxable Distribution</b>	<b>RTC/ RTQ</b>	<b>Current Value Assessment</b>	<b>City of Oshawa Tax Rate</b>	<b>City of Oshawa Tax Levy</b>
Residential -PIL: - -   General	<b>RG</b>	6,361,000	0.602686%	38,337
Residential - Taxable / Shared PIL: -_   Full	<b>RH</b>	<b>282,000</b>	0.602686%	1,700
<b>Residential - Taxable: -_   Full</b>	<b>RT</b>	<b>20,112,154,766</b>	<b>0.602686%</b>	<b>121,213,157</b>
Residential - Taxable: -_   School Only	<b>RD</b>	7,868,900	0.000000%	-
Residential - PIL / Tenant of Province: - Tenant   Full	<b>RP</b>	7,464,400	0.602686%	44,987
Shopping Centre - Taxable: -_   Full	<b>ST</b>	990,094,105	0.873895%	8,652,381
Shopping Centre - Taxable: - Vacant Units/Excess Land   Full	<b>SU</b>	1,791,060	0.873895%	15,652
Managed Forest - Taxable: -_   Full	<b>TT</b>	3,602,500	0.150672%	5,428
		<b>26,572,564,067</b>		<b>166,608,714</b>

RTC - Realty Tax Class

RTQ - Realty Tax Qualifier

General - City Region Levies Only

PIL - Payment-in-Lieu

**Schedule "B" to City of Oshawa By-law -2024 Tax Rates**  
**2024 City of Oshawa Tax Rates**

<b>Taxable Distribution</b>	<b>RTC/R TQ</b>	<b>Current Value Assessment</b>	<b>City of Oshawa Tax Rate</b>	<b>Region of Durham Tax Rate</b>	<b>Education Rate</b>	<b>Total Tax Rate</b>
Commercial - PIL: - -   Full	<b>CF</b>	45,054,300	0.873895%	0.980282%	0.980000%	2.834177%
Commercial - PIL: - -   General	<b>CG</b>	44,110,600	0.873895%	0.980282%	0.000000%	1.854177%
Commercial - Taxable / Shared PIL: - -   Full	<b>CH</b>	3,090,000	0.873895%	0.980282%	0.980000%	2.834177%
Commercial - Taxable: - -   Full	<b>CT</b>	1,647,881,272	0.873895%	0.980282%	0.880000%	2.734177%
Commercial - PIL / Tenant of Province: - Tenant   Full	<b>CP</b>	930,900	0.873895%	0.980282%	0.880000%	2.734177%
Commercial - PIL: - Vacant	<b>CV</b>	5,420,200	0.873895%	0.980282%	0.980000%	2.834177%
Commercial - Taxable: - Vacant Units/Excess Land   Full	<b>CU</b>	24,929,390	0.873895%	0.980282%	0.880000%	2.734177%
Commercial - PIL: - Vacant Land	<b>CY</b>	2,087,100	0.873895%	0.980282%	0.980000%	2.834177%
Commercial - PIL: - Vacant Land   General	<b>CZ</b>	2,032,000	0.873895%	0.980282%	0.000000%	1.854177%
Commercial - Taxable: - Vacant Land   Full	<b>CX</b>	76,567,400	0.873895%	0.980282%	0.880000%	2.734177%
Office Building - Taxable: - -   General	<b>DG</b>	31,997,800	0.873895%	0.980282%	0.000000%	1.854177%
Office Building - Taxable: - -   Full	<b>DT</b>	70,912,150	0.873895%	0.980282%	0.880000%	2.734177%
Office Building - PIL / Tenant of Province: - Tennant   Full	<b>DP</b>	293,300	0.873895%	0.980282%	0.880000%	2.734177%
Exempt - - -	<b>E</b>	1,586,049,000	0.000000%	0.000000%	0.000000%	0.000000%
Farmlands - Taxable: - - -   Full	<b>FT</b>	94,964,000	0.120537%	0.135212%	0.038250%	0.293999%
Parking Lots - PIL: - - -   Full	<b>GF</b>	14,314,600	0.873895%	0.980282%	0.980000%	2.834177%
Parking Lots - Taxable: - - -   Full	<b>GT</b>	12,998,800	0.873895%	0.980282%	0.880000%	2.734177%
Industrial - Taxable: - - -   Full	<b>IT</b>	97,454,970	1.219535%	1.367999%	0.880000%	3.467534%
Industrial - Taxable / Shared PIL: - -   Full	<b>IH</b>	4,994,500	1.219535%	1.367999%	1.250000%	3.837534%
Industrial - Taxable / Shared PIL: - Vacant Land   Full	<b>IJ</b>	424,000	1.219535%	1.367999%	1.250000%	3.837534%

RTC - Realty Tax Class

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RTC - Realty Tax Class

PIL - Payment-in-Lieu

**Schedule "B" to City of Oshawa By-law -2024 Tax Rates**  
**2024 City of Oshawa Tax Rates**

<b>Taxable Distribution</b>	<b>RTC/R TQ</b>	<b>Current Value Assessment</b>	<b>City of Oshawa Tax Rate</b>	<b>Region of Durham Tax Rate</b>	<b>Education Rate</b>	<b>Total Tax Rate</b>
Industrial - Taxable / Shared PIL: - Excess Land   Full	<b>IK</b>	163,500	1.219535%	1.367999%	1.250000%	3.837534%
Industrial - Taxable: - Vacant Units/Excess Land   Full	<b>IU</b>	1,537,100	1.219535%	1.367999%	0.880000%	3.467534%
Industrial - PIL: - Vacant Land   General	<b>IZ</b>	1,467,300	1.219535%	1.367999%	0.000000%	2.587534%
Industrial - Taxable: - Vacant Land   Full	<b>IX</b>	32,309,400	1.219535%	1.367999%	0.880000%	3.467534%
Large Industrial - Taxable: - -   Full	<b>LT</b>	151,589,514	1.219535%	1.367999%	0.880000%	3.467534%
Large Industrial - Taxable: - Vacant Units/Excess Land   Full	<b>LU</b>	3,462,908	1.219535%	1.367999%	0.880000%	3.467534%
Multi-Residential - Taxable: - -   Full	<b>MT</b>	1,241,497,532	1.124914%	1.261858%	0.153000%	2.539772%
New Multi-Residential - Taxable: - -   Full	<b>NT</b>	202,965,800	0.662955%	0.743661%	0.153000%	1.559616%
Pipeline - Taxable: - -   Full	<b>PT</b>	41,446,000	0.740942%	0.831144%	0.880000%	2.452086%
Residential - PIL: - -   General	<b>RG</b>	6,361,000	0.602686%	0.676056%	0.000000%	1.278742%
Residential - Taxable / Shared PIL: - -   Full	<b>RH</b>	282,000	0.602686%	0.676056%	0.153000%	1.431742%
<b>Residential - Taxable: - -   Full</b>	<b>RT</b>	<b>20,112,154,766</b>	<b>0.602686%</b>	<b>0.676056%</b>	<b>0.153000%</b>	<b>1.431742%</b>
Residential - Taxable: - -   School Only	<b>RD</b>	7,868,900	0.000000%	0.000000%	0.153000%	0.153000%
Residential - PIL / Tenant of Province: - Tenant   Full	<b>RP</b>	7,464,400	0.602686%	0.676056%	0.153000%	1.431742%
Shopping Centre - Taxable: - -   Full	<b>ST</b>	990,094,105	0.873895%	0.980282%	0.880000%	2.734177%
Shopping Centre - Taxable: - Vacant Units/Excess Land   Full	<b>SU</b>	1,791,060	0.873895%	0.980282%	0.880000%	2.734177%
Managed Forest - Taxable: - -   Full	<b>TT</b>	3,602,500	0.150672%	0.169014%	0.038250%	0.357936%

RTC - Realty Tax Class  
RTQ - Realty Tax Qualifier

General - City Region Levies Only

RTC - Realty Tax Class  
PIL - Payment-in-Lieu



**Schedule "B" to City of Oshawa By-law -2024 Tax Rates  
2024 City of Oshawa Tax Rates**

<b>Taxable Distribution</b>	<b>RTC/R TQ</b>	<b>Current Value Assessment</b>	<b>City of Oshawa Tax Rate</b>	<b>Region of Durham Tax Rate</b>	<b>Education Rate</b>	<b>Total Tax Rate</b>
		<b>26,572,564,067</b>				

RTC - Realty Tax Class  
RTQ - Realty Tax Qualifier

General - City Region Levies Only

RTC - Realty Tax Class  
PIL - Payment-in-Lieu



To: Corporate and Finance Services Committee

From: Stephanie Sinnott, Commissioner,  
Corporate and Finance Services Department

Report Number: CF-24-28

Date of Report: April 3, 2024

Date of Meeting: April 8, 2024

Subject: Update on Actions to Address Poverty in 2023

Ward: All Wards

File: 03-05

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## **1.0 Purpose**

The purpose of this report is to respond to the following direction of the City Council through report CS-20-24 from its meeting of April 27, 2020:

“That staff report to City Council, through the Chief Administrative Officer, annually on actions and investments planned to be taken and that have been undertaken to address poverty in our community.”

Attachment 1 is the full list of City actions taken to address poverty in 2023.

Since the 2020 Council direction, the Innovation and Transformation Branch reporting relationship has been modified to report through the Commissioner, Corporate and Finance Services.

## **2.0 Recommendation**

That the Corporate and Finance Services Committee recommend to City Council:

That in accordance with Report CF-24-28 dated April 3, 2024 concerning an update on actions to address poverty in 2023, all future reporting on various initiatives taken to address poverty be included in reporting of the Oshawa Strategic Plan.

## **3.0 Executive Summary**

Not applicable.

## **4.0 Input From Other Sources**

The following have provided input to this report:

- Chief Administrative Officer
- Commissioner, Economic and Development Services
- Commissioner, Community and Operations Services
- Commissioner, Safety and Facilities Services
- Oshawa Seniors Community Centres 55+ (OSCC55+)

## **5.0 Analysis**

### **5.1 Actions Undertaken to Address Poverty by the City of Oshawa in 2023**

During 2023, both City Council and staff across all departments took several actions related to addressing poverty in the community. These specific actions are outlined in Attachment 1.

### **5.2 Actions Undertaken to Address Poverty by the Oshawa Seniors Community Centres 55+**

In addition to the actions outlined in Attachment 1, the following actions aimed at addressing poverty in the Oshawa community were taken by the OSCC55+ in 2023:

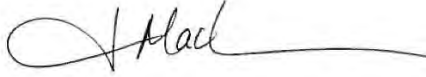
- Continued to provide free online activities such as meditation, yoga, music entertainment and seminars to address seniors' issues, as well as provide online programs for a nominal fee;
- Provided free monthly music genre entertainment at no cost to all seniors in the community;
- Continued to provide tablets to older adults free of charge and staff/volunteers provided free tutoring on the use of technology; and,
- OSCC55+ is a registered organization who provided free income tax clinics - 13 clinics were provided in 2023, serving 115 seniors.

## **6.0 Financial Implications**

There are no financial implications resulting from the recommendations in this Report.

## 7.0 Relationship to the Oshawa Strategic Plan

This report addresses the Oshawa Strategic goal of Social Equity.



Julie Maclsaac, Director,  
Innovation and Transformation



Stephanie Sinnott, Commissioner,  
Corporate and Finance Services Department

### City of Oshawa Actions and Investments to Address Poverty in 2023

Action	Description	Cost or Investment
1. Provision of safe needle disposal units	The City in collaboration with John Howard Society of Durham Region, provides and installs safe needle disposal units in priority City parks and greenspaces. There are currently 14 needle units in place.	\$2,000 for the replacement of unit liners.
2. Support for community gardens	<p>Through the City's Community Garden Program the City provides in-kind support to the Council approved community garden sites:</p> <ul style="list-style-type: none"> <li>• Harmony Community Garden at Delpark Homes Centre</li> <li>• The Field Community Garden at Airport South Field</li> <li>• Glen Street Community Garden at Cordova Park</li> <li>• Mary Street Community Garden at North Oshawa Park</li> </ul>	No additional cost.
3. Proclamations in 2023	<p>The proclamations in 2023 that related to residents living in poverty included:</p> <ul style="list-style-type: none"> <li>• National 211 Day</li> <li>• Hunger Action Month – September 2023</li> </ul>	No cost.
4. Participation in Feed the Need Durham's Push for Hunger event	Members of City Council and City staff participated in this event raising awareness & funds for Feed the Need Durham.	No cost.
5. Expansion of Active Transportation network	<p>Specific expansion projects in 2023 included the inclusion of 2.0 km of off-road multi-use trails at the following locations:</p> <ol style="list-style-type: none"> <li>1. Active Transportation Master Plan (A.T.M.P.) Link 4 (Brittania Avenue West to Windfields Farm Drive West)</li> <li>2. A.T.M.P. Link 2 (Harmony Creek Trail Extension from Coldstream Drive to Greenhill Avenue)</li> </ol>	Investment included as part of multi-year Capital Budgets.

Action	Description	Cost or Investment
6. Parks Development in Priority Neighbourhoods	<p>Construction was completed in 2023 on the following parks in priority neighbourhoods:</p> <ul style="list-style-type: none"> <li>• Gold Point Wildlife Reserve – in the Lakeview neighbourhood</li> <li>• Cordova Valley Park – in the Lakeview neighbourhood</li> <li>• Ed Broadbent Waterfront Park – in the Lakeview neighbourhood</li> </ul> <p>Construction began in 2023 on the following parks in priority neighbourhoods:</p> <ul style="list-style-type: none"> <li>• Sunnyside Park – in Downtown Oshawa neighbourhood</li> </ul> <p>Design started/ongoing in 2023 on the following parks in priority neighbourhoods:</p> <ul style="list-style-type: none"> <li>• Rotary Park – in Downtown Oshawa neighbourhood</li> <li>• Conant Park – in Lakeview neighbourhood</li> <li>• Downtown Urban Square – in the Downtown Oshawa neighbourhood</li> </ul>	Investment included as part of multi-year Capital Budgets or separate reports.
7. Provision of Grant Funding to organizations serving vulnerable populations	The City provided \$100,175 to various organizations serving diverse and vulnerable populations through the Strong Inclusive Communities Granting Stream	\$100,175 in 2023.

Action	Description	Cost or Investment
8. Programs under the Property Tax Rebates, Reductions and Refunds Policy	<p>Property Tax Rebates and Reductions including the following are aimed at low-income residents:</p> <ul style="list-style-type: none"> <li>• Tax Relief for Low Income Seniors</li> <li>• Tax Relief for Low Income Persons with Disabilities</li> </ul> <p>Property Tax Deferral for Low Income Seniors/Low Income Persons with Disabilities</p>	A total of 343 tax rebates were issued in 2023, representing a total value of \$183,505,015
9. Property Tax Arrears Payment Program	Property tax accounts with arrears now have a NEW monthly payment plan aimed to bridge tax accounts with two years of arrears into the current year status. This program is aimed to prevent outstanding accounts from reaching the Tax Sale Registration stage.	A total of 7 outstanding tax accounts used this program to bring their account to current during 2023.
10. Participation in the Region of Durham's Funders Table	The City of Oshawa has staff representation on this table, led by the Region of Durham. The purpose of this table is for municipalities, the United Way Durham Region and the Durham Community Foundations to share information, data and funding allocations in an effort to ensure the funds made available to the community reach as many as possible.	Staff time. No additional cost.
11. Provision of subsidy programs for Recreation Programs specifically designed for those living with low income or poverty	<p>In 2023, Recreation Services issued a total of 1,302 individual subsidies through the following subsidy programs:</p> <ul style="list-style-type: none"> <li>• Recreation Fee Assistance Program (100% City funded)</li> <li>• Recreation Program Cards (shared funding between Region of Durham and City of Oshawa)</li> <li>• Durham Region Childcare Subsidy (third party funded)</li> <li>• Jumpstart (third party funded)</li> </ul>	In 2023, the value of City funding was \$63,489.51, with an additional \$58,743.52 in external funding.



<b>Action</b>	<b>Description</b>	<b>Cost or Investment</b>
12. Support for Habitat for Humanity	Following City Council's direction to sell these lands in 2015, Economic and Development Services staff have continued to work with and assist Habitat for Humanity and Durham Region Non-Profit Housing Corporation (D.R.N.P.H.C.) to advance in a timely fashion the proposed development of the former City-owned lands located at 485 and 501 Normandy Street for the development for 50 stacked townhouse units. Habitat for Humanity and D.R.N.P.H.C. is exempt from Development Charges and Parkland Dedication charges as non-profit organizations. Building permits have been issued for all four buildings (50 residential units combined). These two D.R.N.P.H.C. buildings are complete and occupied. The two Habitat for Humanity buildings are currently under construction.	The value of the DC exemption is approximately \$633,232. The value of the exemption from Parkland Dedication charges is approximately \$58,900.
13. Support for The Refuge Youth Outreach Centre	City Council approved a zoning by-law amendment to permit the conversion of the former Holy Cross Elementary School to a residential mixed-use building containing 27 apartment units and a youth outreach centre through DS-21-211. Subsequent to the rezoning, an application for Site Plan Approval was approved by staff and an appropriate site plan agreement executed. Building permits have now been issued and the project is currently in the construction/inspection phase, moving toward completion.	No cost.
14. Support for Affordable Housing	Under City Council's delegated authority to staff, the site plan was approved for a 10 unit apartment building at 750 King St E. Building permits were issued and construction is complete. The owner is providing two barrier free, one bedroom units at an affordable rent rate supported by the Region. Four of the remaining 8 units will also be affordable.	No cost.

Action	Description	Cost or Investment
15. Support for Sedna Women's Shelter and Support Services Inc.	Under City Council's delegated authority to staff, the site plan was approved for 1356 Simcoe Street South. Building permits have been issued to construct a women's shelter/ personal support building with offices. The operator will be providing 1 barrier-free one bed unit, 3 one bed units, 8 two bed units, 3 three bed units and 1 four bed unit.	The value of the DC exemption is approximately \$323,788. The value of the exemption from Parkland Dedication charges is approximately \$24,800.
16. Support for Durham Region Non-Profit Housing Corp	<p>Under City Council's delegate authority to staff, the site plan was approved for 1060 Simcoe Street South. The purpose of the application is for an intensification of the number of affordable rental units on the existing property, with the intention of providing necessary housing for seniors and persons with disabilities.</p> <p>The following is a summary of the proposed development:</p> <ul style="list-style-type: none"> <li>• The demolition of four (4) Townhouse Blocks consisting of twenty (20) units, to allow for the new construction;</li> <li>• The retention of five (5) Townhouse Blocks consisting of twenty-three (23) units;</li> <li>• The construction of a new three-storey Apartment Building with fifty-three (53) rental suites;</li> <li>• plus one (1) superintendent unit, for a total of fifty-four (54) units.</li> </ul> <p>Based on the above, the overall the number of affordable rental suites will increase from forty-three (43) units to seventy-six (76) units with a mix of senior citizens, persons with disabilities, and family housing.</p>	The value of the DC exemption is approximately \$751,307. The value of the exemption from Parkland Dedication charges is approximately \$83,700.

<b>Action</b>	<b>Description</b>	<b>Cost or Investment</b>
17. Incentives to Advance Affordable Housing	The City is a participant in the Investment in Affordable Housing (I.A.H.) Program.	Seven properties have received a reduced tax rate under the I.A.H. Program, for a total of 209 units. The total value of City levies saved in 2023 under the I.A.H. Program is approximately \$218,000.
18. Support for Riverbank Homes Ltd./IPM Affordable Housing Project	Under City Council's delegated authority to staff, Planning Services are working with the applicant to advance an application for site plan approval at 109 Colborne Street West for a six storey affordable housing apartment building with 79 residential units and surface parking. Conditional site plan approval is anticipated to be issued at the end of April 2024.	The value of the DC exemption is estimated at this time to be \$1,285,322. The value of the exemption from Parkland Dedication charges is estimated at this time to be \$122,450.
19. Support the Region of Durham with respect to advancing the redevelopment of certain existing Community Housing Sites	Following City Council approval of ED-23-178, Planning Services is working with the Region of Durham and Infrastructure Ontario on their plans to redevelop the existing properties owned by the Durham Regional Local Housing Corporation on Malaga Road and on Christine Crescent and Nevis Avenue to create more affordable and market housing units.	No cost at this time.
20. Free Menstrual Products in Recreation Facilities	Launched in March 2023, free menstrual products (both pads and tampons) are available for the public at Recreation Facilities.	Total product cost in 2023 was \$6,379.20



To: Corporate and Finance Services Committee

From: Stephanie Sinnott, Commissioner,  
Corporate and Finance Services Department

Report Number: CF-24-29

Date of Report: April 3, 2024

Date of Meeting: April 8, 2024

Subject: Corporate Payment Report

Ward: All Wards

File: 03-05

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## **1.0 Purpose**

For many years, the City has produced monthly reports listing the organization's payroll and vendor payments. The report historically was produced to discharge the responsibilities of the City Treasurer as set out in By-law 4204, dated May 6, 1963.

This process is not a recognized best practice, creates significant risk to the City and is administratively onerous to produce.

The purpose of this report is to recommend the discontinuance of preparing and publishing the monthly Corporate Payment Report.

## **2.0 Recommendation**

That the Corporate and Finance Services Committee recommend to City Council:

That pursuant to Report CF-24-29, Corporate Payment Report, dated April 3, 2024,

1. The practice of preparing and publishing the monthly Corporate Payment Report be discontinued; and,
2. That By-law 4204, as amended, be repealed.

## **3.0 Executive Summary**

Not applicable

## **4.0 Input From Other Sources**

City Solicitor

Region of Durham Municipalities: Pickering, Ajax, Whitby, Clarington, Scugog, Brock and Uxbridge

## **5.0 Analysis**

On May 6, 1963, City Council enacted By-law 4204, as amended, being a by-law to define the duties of the City Treasurer. This By-law is the basis under which the monthly Corporate Payment report is produced.

By-law 4204 is no longer relevant as the duties of the Treasurer are set out in section 286 of the Municipal Act, 2001, S.O. 2001, c. 25 ("Municipal Act, 2001"), and are further guided by the Public Sector Accounting Board regulations, internal controls and external audit.

The production of the monthly Corporate Payment report is not a best practice for a variety of reasons including the financial, cyber security and legal risks posed to the City. Additionally, the preparation of the report is administratively onerous and is not a value added activity when compared to the most appropriate utilization of City resources.

### **5.1 Internal Controls**

The City has a well-designed system of internal controls and a solid financial framework as was reported by MNP in their 2019 report related to the review of the City's budget under the Provincial Audit and Accountability program.

The MNP report cited that the City undertakes a number of best practice approaches when it comes to financial control and continuous improvement including investing in Lean training and having a strong financial framework.

Internal controls for accounts payable are methods used to ensure that an organization's accounts payable procedures are followed. Some examples of internal controls for accounts payable are:

- Establishing a segregation of duties to prevent fraud and errors;
- Reviewing the approval process to verify the accuracy of invoices and ensure they are paid on time;
- Implementing strong payment solutions to avoid duplicate or unauthorized payments;
- New Supplier and changes in banking information validation and approvals;
- Using data entry controls to ensure invoices are correctly recorded in the system;
- Using payment entry controls to ensure payments are correctly, processed and reconciled.

Segregation of duties is an accounting internal control, which means that at least two individual deal with a financial process in order to prevent error this appropriation or fraud. In practice, the separation of duties means that ensuring the person dealing with physical assets, such as cash, inventory supplies, etc. is not the same person responsible for the recording and bookkeeping of the transactions relating to those assets. This is designed into the City's accounts payable functional structure.

Additionally the City uses a critical control known as three-way matching to reduce the risk of fraud and mistakes in the payment process. Matching the purchase order to an invoice and the packing slip is a three-way match.

Robust internal controls are in place which safeguard City finances including within the Accounts Payable process.

## **5.2 Risks**

### **5.2.1 Publication Risks**

There are a number of potential publication risks associated with the monthly payment report. The attachments to the report include the following information: payment numbers, issuance date, amount and the payee name. The payee column prints the names of individuals, employees, vendors and institutional information.

The Municipal Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c. M. 56 ("MFIPPA") requires that local government institutions protect the privacy of an individual's personal information existing in government records.

By circulating payee information publically, the City would be potentially disclosing records that could prejudice the interests of a third party or could constitute an unjustified invasion of personal privacy.

### **5.2.2 Cyber Security Risks**

Local government institutions are go-to targets for cybercriminals for a simple reason: they have huge amounts of sensitive data saved on their systems. In addition, local governments publish a lot of information for public records, which makes it easier for cybercriminals to hack the systems that contain personal information.

Over the last few months, a number of municipalities have fallen victim to cyber-attacks (ransomware attacks) crippling the delivery of services to the residents.

A ransomware attack takes place when cybercriminals use malicious software to encrypt, steal, or delete data, then demand a ransom payment to restore it. This can lead to a disruption of business operations, service delivery, permanent data loss, intellectual property theft, privacy breaches, reputational damage and expensive recovery costs. There are significant financial implications associated with a cyber-attack.

It is imperative that the City remain vigilant about cyber security risk mitigation taking a prudent approach to the disclosure of information.

### **5.2.3 Legal and Financial Risks**

Legal risk attaches to the publication of details such as the names of individuals to whom the City makes payments, when such payments are made, and the amount of the payments.

The City's potential exposure to liability may arise due to claims for breach of contract (if a confidentiality requirement was contained in a contract), breach of privacy legislation (i.e. MFIPPA), and tort claims such as breach of confidence and intrusion on seclusion.

Financial risk attaches to the unauthorized disclosure of confidential settlement terms should a claim be proven against the City on any of the above basis.

There exists no legal obligation for the City to publicly produce details of its cheque runs, as is its current practice.

### **5.3 Financial Oversight**

Council has significant oversight related to the payments issued by the City through various financial approvals and a number of controls in place. Some examples of this include, but are not limited to:

- Purchase orders are issued in accordance with the Purchasing By-law 80-2020, as amended ("Purchasing By-law"; as approved by Council)
- Packing slips, if appropriate, are matched to purchase orders and invoices (three way matching)
- Invoices are authorized by the appropriate level of management in accordance with the signing authority policy (which is approved by Council)
- Expenditures are made in accordance with the annual budget (which is presented to and reviewed by Council)
- Potential expenditures which were not approved in the annual budget are reported to Council for approval
- Invoice batches are matched to control totals before they are released in the system for the payment generation
- Once payments are generated they are matched back to the invoices for validation
- Payment listings are sent to appropriate staff to ensure we are not issuing payment to parties who owe money to the City for Account Receivable invoices or Taxes or Fines before the payments are released to the bank
- Expenditures are reported to Council through the Financial Results reporting and the annual Financial Statements (which are approved by Council)
- For the annual audit performed by Deloitte, staff pull a data file of all payments for the Auditors to make their sample selection for audit testing, the annual audit results are reported to Council



- There are numerous other controls built into the Accounts Payable process design which is overseen by City staff comprised of Chartered Professional Accountants

The issuance of payments is merely the execution of the Council-approved financial transactions.

#### **5.4 Other Municipalities**

A survey of the Area Municipalities in the Region of Durham was conducted to ascertain whether the cheque rolls were reported to Council. The results were:

There was no reporting on the cheque rolls in:

Pickering  
Ajax  
Whitby  
Clarington  
Scugog  
Uxbridge

Cheque rolls are provided only to the Mayor in Brock, as information only.

#### **6.0 Financial Implications**

There are no financial implications resulting from the recommendations of this report.

#### **7.0 Relationship to the Oshawa Strategic Plan**

The recommendations of this report are consistent with the Economic Prosperity and Financial Stewardship goal of the Oshawa Strategic Plan to the extent that it is consistent with sound financial management.



Stephanie Sinnott, Commissioner,  
Corporate and Finance Services Department