



KING

2025

Budget

& Business Plan

king.ca/budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Township of King
Ontario**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

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Message from Mayor Pellegrini

I am pleased to announce that on Monday, Nov. 25, 2024, King Township Council approved its first service-based municipal budget for 2025.

Our 2025 budget reflects our commitment to maintaining current service levels while addressing the challenges posed by inflation, legislative changes, and contract price increases.

The budget is organized into six service areas: Maintaining King, Serving King, Keeping King Safe, Greening King, Governing King and Planning and Growing King. This approach enhances accountability by allowing residents to clearly see how funds are allocated to specific services that directly impact their daily lives. It also supports our Corporate Strategic Plan (2023-2026), ensuring resources are directed to meet Council priorities.

The 2025 budget highlights our commitment to delivering essential services and infrastructure investments, such as enhanced snow removal, continued investment in parks and trails, improvements to fire and emergency services and support for recreation programs and cultural events.

We engaged residents through multiple public consultations, including an online budget book and an in-person open house, which provided valuable feedback that helped shape the final budget. 2025's respectful and prudent budget evidences and reinforces fiscal responsibility in King's use of hard-earned tax-payer dollars.

A handwritten signature in black ink, appearing to read 'S. Pellegrini'.

**Steve Pellegrini Mayor,
King Township**

Community Profile

“About King”

The **Township of King is unique amongst municipalities in the Greater Toronto Area**, proud of its **natural heritage and scenic beauty, agricultural lands**, and rich local and rural history. King’s agricultural traditions contribute to a vibrant quality of life. King Township is located just 40 kilometres north of downtown Toronto, covering 339 square kilometres and boasting some of **Ontario’s most beautiful rolling country sides and natural areas**. Over 98 per cent of King Township is within Ontario’s Greenbelt area, 65 per cent of which is contained within the Oak Ridges Moraine, a famed geological formation created by retreating glaciers in the last ice age.

King Township is one of nine municipalities that make up the Regional Municipality of York. King includes the villages and hamlets of **Ansnorveldt, Kettleby, King City, Laskay, Lloydtown, Nobleton, Pottageville, Schomberg and Snowball**. Only 30 minutes from Toronto Pearson International Airport, the Township is easily accessible by Highways 9, 27, and 400 as well as the future Bradford Bypass and 413.

King has a **population surpassing 29,000** people and is projected to grow to 51,000 people by 2051. King Township is proud of its rural economy and agricultural sector, which benefit from the Holland Marsh’s deep fertile soils and rich growing season. About 60 per cent of the Holland Marsh, also known as **“Ontario’s Vegetable Basket,”** is in King.

The Township’s major infrastructure supports delivery of core services including roads and bridges; water distribution and wastewater collection; waste management (collection, disposal and recycling); recreation facilities; parks; and fire and emergency services. Infrastructure also includes administration facilities, vehicles and equipment for fire, Public Works operations and other service departments.



The Township of King provides the following major services and many others:

- Fire and emergency services
- Recreation programs and facilities
- Water distribution
- Wastewater collection
- Garbage collection, disposal and recycling
- Municipal roads and bridges
- Parks
- Economic development
- Planning and Building
- Stormwater Management
- By-law Services
- Library
- Heritage and Culture



Community Profile

“About King”



Mayor Steve Pellegrini

King Township is governed by **an elected Mayor** and **six Councillors**, each representing one of the six wards within the Township. As head of Council, the Mayor represents the Township on **York Regional Council**. Council sets policy and directs the affairs of the municipality with assistance from a staff of dedicated full-time employees. Legislation dictates municipal elections be held every four years.

Members of Council



**Councillor
Jordan Cescolini**
Ward 1



**Councillor
David Boyd**
Ward 2



**Councillor
Jennifer Anstey**
Ward 3



**Councillor
Mary Asselstine**
Ward 4



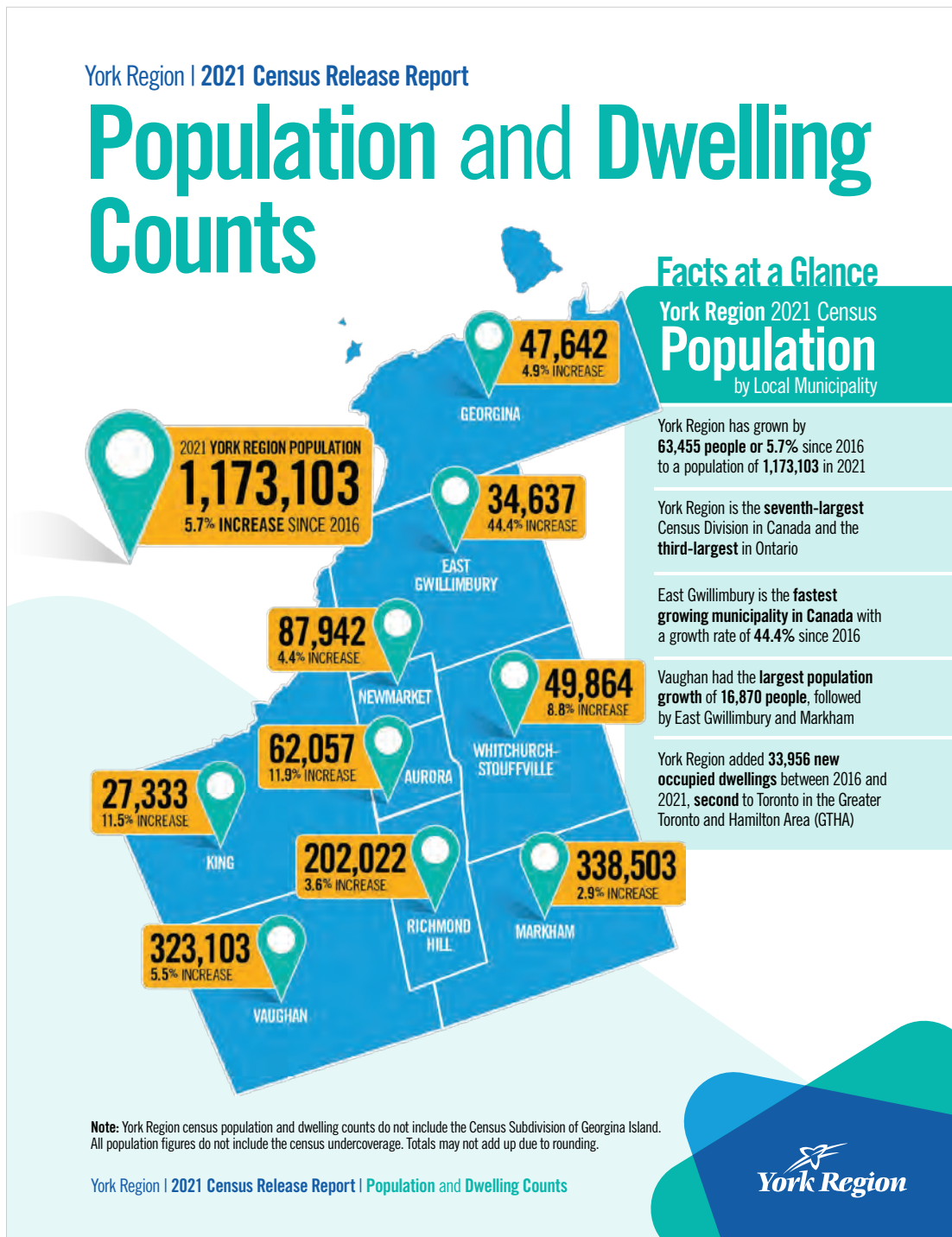
**Councillor
Debbie Schaefer**
Ward 5



**Councillor
Avia Eek**
Ward 6

Where are we located?

King Township is **one of 9 municipalities** located within the Regional Municipality of York, as indicated by this map of the Region, and a map of the Township that follows on the next page.



Ward locations

Ward 1 King City and Snowball

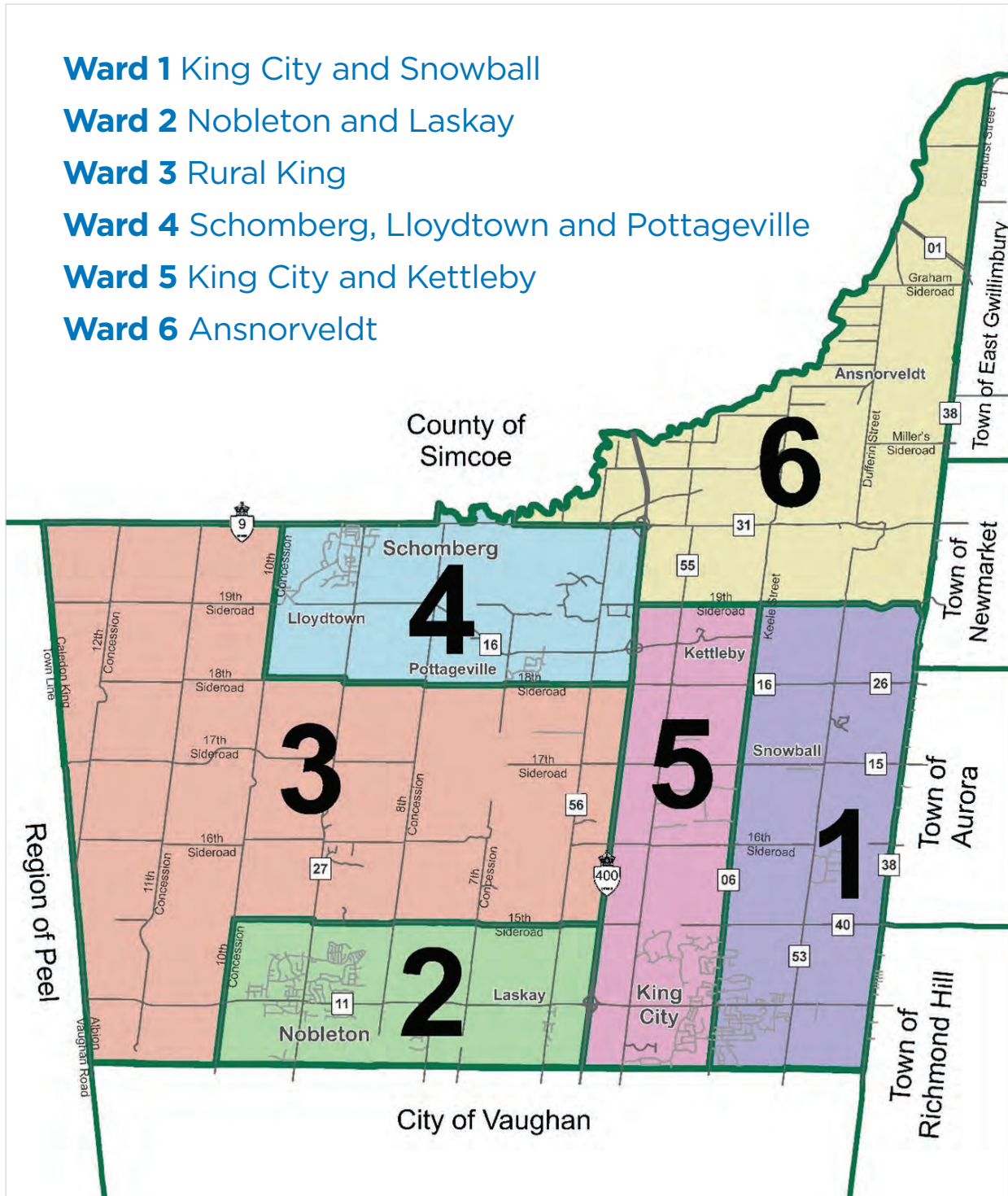
Ward 2 Nobleton and Laskay

Ward 3 Rural King

Ward 4 Schomberg, Lloydtown and Pottageville

Ward 5 King City and Kettleby

Ward 6 Ansnorveldt



Economic Profile

Expected to **grow to 51,000 people by 2051**, and located approximately 40 kilometres north of downtown Toronto, King is the location of choice for a diverse mix of **over 575 businesses**, including the corporate head office of The ClubLink Corp., LGL Ltd. -Environmental Research Associates, Robert B. Somerville Co. Ltd., B.C. Instruments and Hitachi Astemo Canada.

The Township's three main villages, **King City, Nobleton** and **Schomberg**, attract businesses and residents seeking to live or locate in rural communities that provide a superb quality of life second to none, close to urban amenities.

King is home to **three post-secondary institutions** focused on applied research, education and training opportunities: Seneca College - King City Campus; Koffler Scientific Reserve at Jokers Hill, University of Toronto; and the Muck Crops Research Station, University of Guelph.



Employment Area Lands

Major **designated or zoned industrial and commercial areas** are found within the communities of **King City, Nobleton** and **Schomberg**. Areas designated by the Official Plan as Employment Area include 95 Acres within King City, approximately 35 acres in Nobleton and approximately 20 acres in Schomberg.

There are **opportunities for redevelopment** and intensification in the three village cores, and a community improvement plan (CIP) program that offers financial incentives program for changes that reflect a comprehensive village core design guidelines.



Business Profile

Over the years, many companies have chosen to set up business in King. Today, the Township is home to 1,414 companies from different industries.

Top 10 employers within the Township of King are:

1. Seneca College
2. Priestly Demolition Inc.
3. Brookdale Treeland Nurseries Limited
4. Cardinal Golf Club
5. Showa
6. B.C. Instruments
7. ClubLink
8. Robert B. Somerville Company Limited
9. The Country Day School
10. Kingbridge Centre

King's Economic Development Division delivers several programs in support of Business Retention such as:

- **Business Directory** - Represents the ninth consecutive year a directory has been developed and published in partnership with the King Chamber of Commerce. It is distributed to every household in King with 1,000 copies available for responding to inquiries.
- **ShopKING Shop Local Seasonal Campaigns** - In partnership with the King Weekly Sentinel newspaper and the King Chamber of Commerce, and with corporate sponsors' financial support, a series of full-page advertisements and social media posts are developed and deployed to help businesses.
- **Schomberg Main Street Revitalization Strategy** - Council endorsed a Downtown Revitalization Strategy for Main Street in Schomberg in May 2019. The Township secured additional Provincial funding in the second quarter of 2021 to support 65 action items into March 31, 2023. This downtown revitalization plan focuses on Marketing and Promotion, Economic Development, Physical Designs and Improvements and Management and Organization.

Business Profile

Some initiatives within the Downtown Area have some specific programs to promote businesses.

These include:

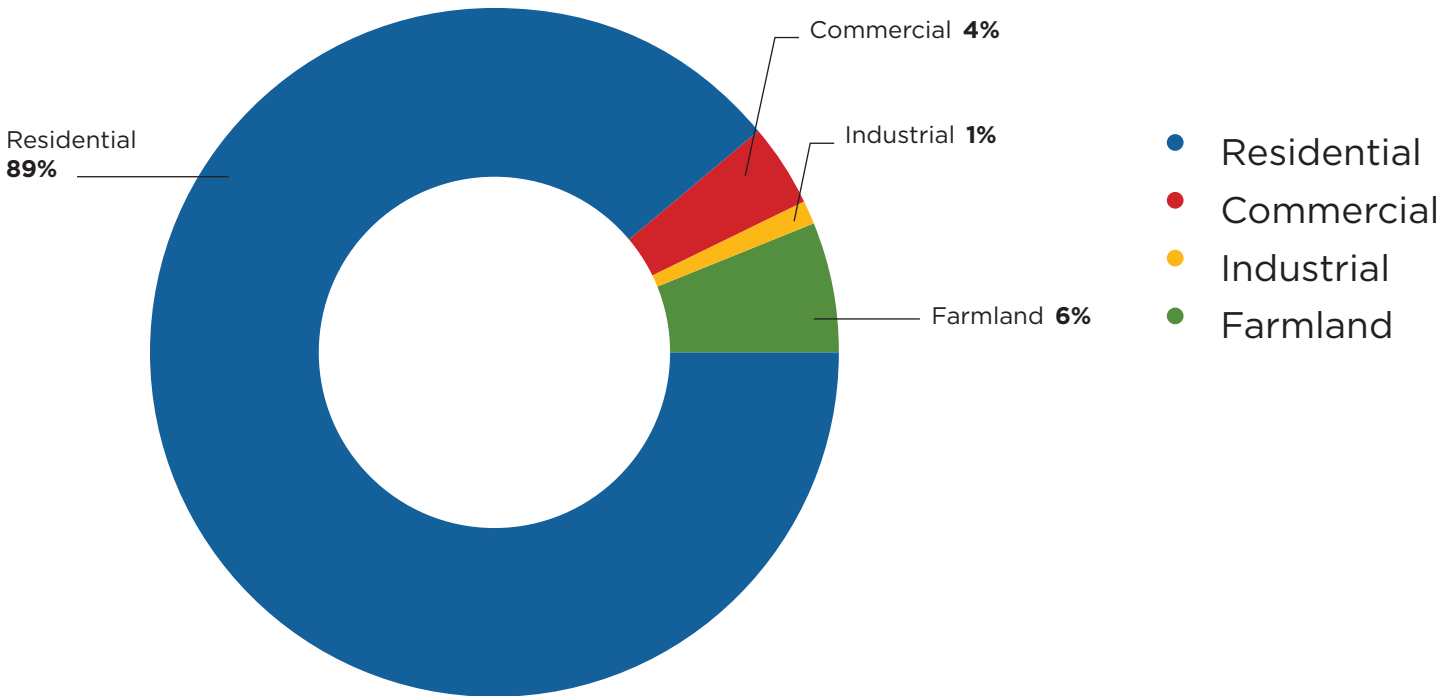
Community Improvement Plan (CIP) A new and broader Township-wide program was adopted by Council in March 2021. Building on the success of the first program that focused on the commercial cores of King City, Nobleton and Schomberg, this new program includes eligible properties in five precincts and provides incentives to commercial, agricultural and agri-business enterprises to make physical improvements to their properties. The new CIP Plan outlines financial incentives for property owners and tenants to invest in their property and outlines how the Township will roll out the plan. **The CIP is available in 2 streams:**

- Village Vibrancy Grant Stream which focuses on the core commercial properties within King City, Nobleton, and Schomberg.
- Rural Resiliency Grant Stream which provides funding for Agri-Tourism Uses, On-Farm Dining, or building improvements.

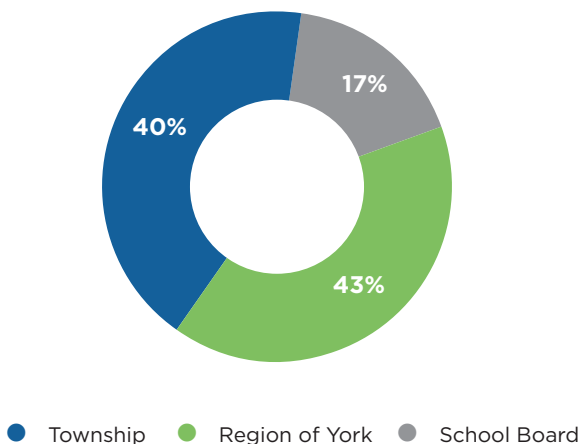


Assessment Value

The Township of King has seen a considerable amount of growth in recent years; however, it is mainly focused in residential areas and a smaller percentage is focused in commercial and industrial areas. Below is the split in the various categories:



The Township **collects property taxes** on behalf of the **Region of York** and the **School Boards**. The split is represented below between the three levels of government.



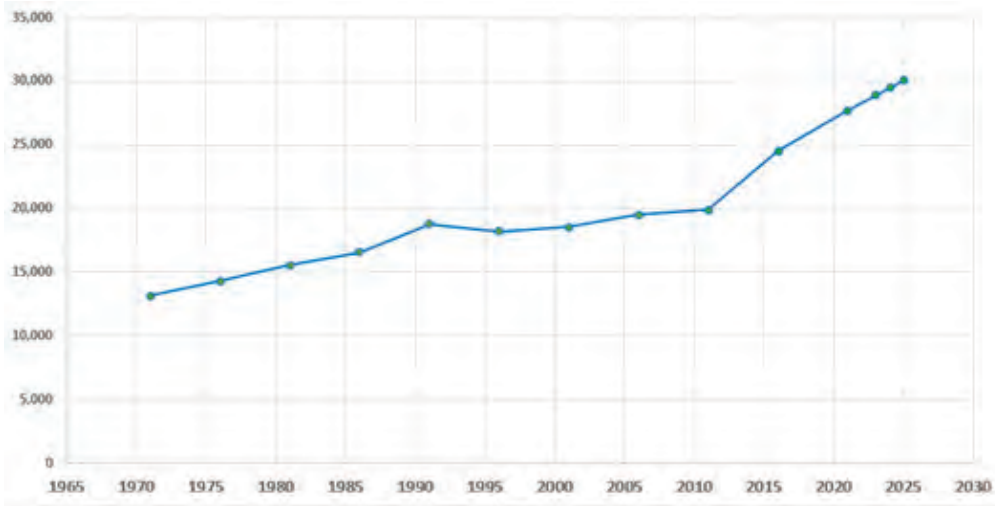
Public schools with classes from kindergarten through grade twelve are administered by the York Region District School Board and the York Catholic District School Board. A private Catholic high school, St. Thomas of Villanova College, and private JK -12 school, The Country Day School, are also located in the township.



Seneca College owns a campus located in the southeastern portion of King Township, where the College offers various programs.

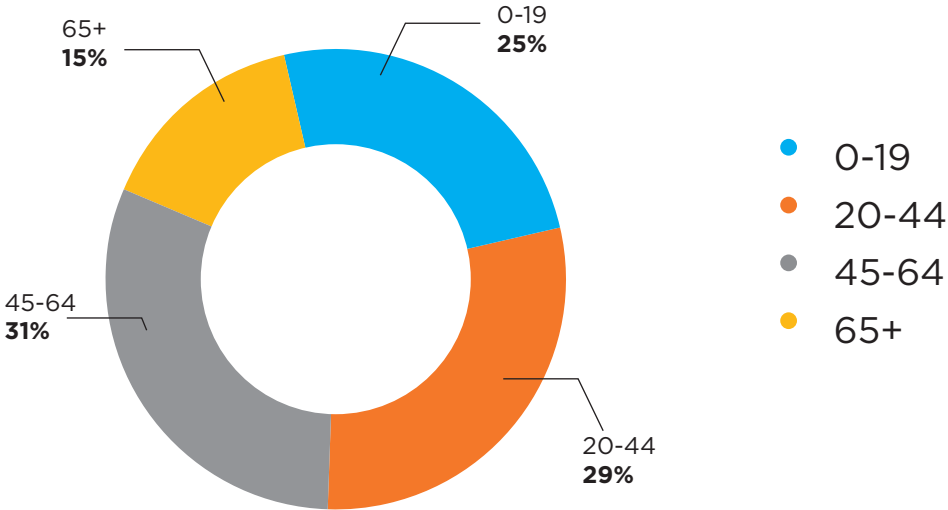
Demographics

King Township's **population grew by 23.2% between 2011 and 2016**, from 19,899 to 24,512. The population density is 73.6 people per square kilometre; however, the Township is characterized by areas of low density farming communities and the much higher density of its three major communities. In 2016, of the 24,512 residents in the township, 6,970 resided in King City, 4,614 in Nobleton, and 2,691 in Schomberg. **Population growth from 2021-2023 increased by 4.2%.** **The population is estimated to be 29,467 in 2024 and 30,056 in 2025 with 2% growth.**



Year	Population
1971	13,120
1976	14,297
1981	15,553
1986	16,573
1991	18,791
1996	18,223
2001	18,553
2006	19,487
2011	19,899
2016	24,512
2021	27,713
2023	28,889
2024	29,467
2025 Estimated	30,056

The **age demographics** show an even distribution between age groups. The median age as of 2016 was 42.5, slightly higher than the Ontario median age of 41.3.



(Based on statistics Canada and the BMA Municipal Study)



Message from Chief Administrative Officer

I am proud to share that King Township Council has approved our first service-based municipal budget for 2025. This budget supports the continued delivery of high-quality programs, services and infrastructure for our citizens.

The 2025 budget reflects Council's goal of keeping tax increases low while maintaining services and investing in important infrastructure. We are committed to using resources wisely, adopting technology and finding efficiencies to ensure our citizens continue to enjoy a high quality of life.

Previous years of high inflation and low budget increases created budgetary pressures and impacts across various service areas.

To mitigate these budget challenges, we have implemented several efficiency measures, including reviewing fees and charges across all departments, implementing new service user fees, reducing spending, increasing investment revenue and updating service contracts. The Township is committed to delivering quality services that provide the best value for money.

By organizing the budget around the services residents use, the service-based budget makes it easier to access and understand financial information about Township services, improving transparency and engagement. This will allow the Township to allocate funding to services that are valued more by residents in future years.

A handwritten signature in blue ink, appearing to read 'DK', located at the bottom right of the page.

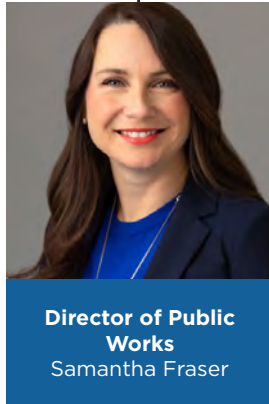
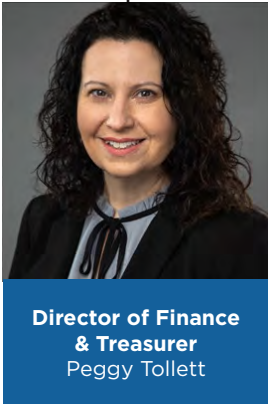
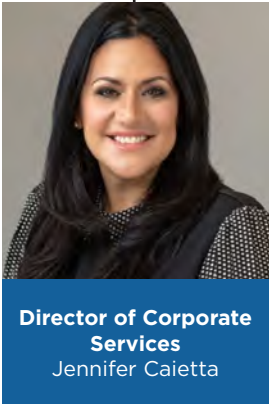
**Daniel Kostopoulos Chief Administrative Officer,
King Township**

Population of the Township of King 28,889



Total FTE (9.0)

Strategy and Transformation
Economic Development



Total FTE (68.0)

Total FTE (27.0)

Total FTE (13.0)

Total FTE (38.0)

Total FTE (47.0)

- Facility Services
- Fire & Emergency Services
- Recreation & Business Services
- Heritage and Culture
- Sustainability & Environmental Outreach

- Clerks
- Communications
- Human Resources
- Legal
- Information Technology

- Revenue and Taxation
- Budget & Financial Reporting
- Procurement

- Planning Services
- Building Services
- By-law Enforcement
- Development Engineering

- Capital Services
- Transportation Services
- Environmental Services
- Parks & Forestry

King Township Public Library — Library Board

Total FTE's = 202 (2025 Approved)

DEPARTMENT	2023 APPROVED	2024 APPROVED	2025 APPROVED
OFFICE OF THE CAO			
STRATEGY AND TRANSFORMATION	7	7	7
ECONOMIC DEVELOPMENT	2	2	2
TOTAL	9	9	9
COMMUNITY SERVICES			
FACILITIES	28	17	17
RECREATION AND CULTURE	20	20	20
COMMUNITY ENGAGEMENT	7	6	6
SERVICE KING	4	4	4
FIRE AND EMERGENCY SERVICES	7	7	7
LIBRARY (KTPL)	13	14	14
TOTAL	79	68	68
CORPORATE SERVICES			
CLERKS	7	8	8
COMMUNICATIONS	2	4	4
HUMAN RESOURCES	5	5	5
INFORMATION TECHNOLOGY	7	8	8
LEGAL	2	2	2
TOTAL	23	27	27
FINANCE			
TOTAL	12	13	13
GROWTH MANAGEMENT			
BUILDING	7	8	8
BY-LAW ENFORCEMENT	6	6	6
DEVELOPMENT ENGINEERING	9	9	9
PLANNING / POLICY	13	15	15
TOTAL	35	38	38
PUBLIC WORKS			
PARKS AND FORESTRY	8	9	9
ENVIRONMENTAL OPERATIONS	9	9	10
FLEET	3	3	3
CAPITAL ENGINEERING	6	9	10
TRANSPORTATION OPERATIONS	15	15	15
TOTAL	33	45	47
TOTAL FULL TIME EQUIVALENTS	191	200	202





2025 Budget Transmittal

The budget outlines how municipal funds are allocated and collected to maintain current service levels while balancing the priorities and direction from Council. The 2025 budget has been particularly challenging due to the significant impact of inflation, fixed contract price increases, and legislative changes. It represents a balanced approach to maintaining current service levels with minimal base-level budget increases, while also offering some service enhancements. The assessment base remains unchanged from 2022, 2023, and 2024, and going forward into 2025. However, the budget does reflect assessment growth based on projections from the Municipal Property Assessment Corporation (MPAC), which is used to balance some of the requested program changes and enhancements.

To balance the general tax levy increase, several efficiencies were implemented which include the following:

- Review of fees and charges in all departments
- Review of overhead charge backs for building which is fully funded by building permit fees and water and wastewater which is funded by the utility rates
- Additional charge back to capital projects for project manager's time
- New fees in several departments to help offset impact to the increase costs within the budget.
- Reviewing service contracts and reflecting new pricing models due to inflation
- Increase in investment revenue to recognize interest received from the investment portfolio under development.

These efficiencies and new revenue sources will help offset the cost pressures to continue to provide a high quality of life through high service levels.

As we move forward with the budget, staff will provide Council with a full listing of Service Levels inventory to fully understand the services the Township of King provides.

With consultation with Council, the Senior Leadership Team, and staff will continue to present a well-balanced annual budget and additional financial strategies to provide a fiscally responsible outlook for the Township of King.

NEW for the 2025 Budget the Township has moved to a service-based approach to budgeting, as opposed to a departmental approach, allows the Township to focus on the specific services it provides to residents. This format enables citizens to interpret the budget in line with Township services citizens access and consume. By clearly defining and understanding the services offered, the Township can make more informed decisions about where to allocate funds, ensuring that the most critical services receive the necessary support. This approach also promotes transparency and accountability, as residents can see exactly how their tax dollars are being spent on the services that matter most to them.

It is essential for the Township to be clear about the services it provides to residents. This clarity helps in setting expectations and allows for better communication between the Township and its residents. The key services provided by the Township include Greening, which focuses on environmental sustainability and beautification; Governing, which involves the administration and governance of the municipality; Planning and Growth, which manages development and land use; Keeping King Safe, which encompasses public safety and emergency services; Servicing King, which includes recreation, culture, libraries and community engagement; and Maintaining King, which ensures the upkeep of public spaces and facilities. By clearly defining these services, the Township can better plan and allocate resources to meet the needs of the community.

Adopting a service-based budgeting approach also allows the Township to identify and address any gaps or inefficiencies in service delivery. By focusing on the specific services provided, the Township can evaluate the effectiveness of each service and make adjustments as needed to improve overall performance. This approach encourages continuous improvement and innovation, as the Township can more easily identify areas for enhancement and allocate resources accordingly. Ultimately, a service-based approach to budgeting ensures that the Township can provide high-quality services to its residents in a more efficient and effective manner.

For 2025, staff have prepared a Service Based budget in the following categories:

<p>Greening King</p> 	<p>Planning and Growing King</p> 
<p>Keeping King Safe</p> 	<p>Serving King</p> 
<p>Maintaining King</p> 	<p>Governing King</p> 

Greening King



The service area of Greening King is dedicated to enhancing the environmental sustainability and quality of life in the community. This includes comprehensive garbage and recycling programs to manage waste effectively and promote recycling. The maintenance and development of parks, trails, and open spaces provide residents with recreational opportunities and green spaces for relaxation and enjoyment. Forestry and tree management ensure the health and growth of the town's urban forest, contributing to cleaner air and natural beauty. Additionally, climate change initiatives focus on reducing the township's carbon footprint and promoting eco-friendly practices. Together, these services work to create a greener, healthier, and more sustainable community for all residents.



Keeping King Safe



Keeping King Safe encompassing Fire and emergency services, Animal services, Bylaw enforcement, and traffic calming plays a crucial role in maintaining the safety and well-being of the community. Fire and emergency services are dedicated to responding swiftly to fires, medical emergencies, and other critical incidents, ensuring the protection of lives and property. Animal services focus on the welfare of animals, addressing issues such as stray animals, animal cruelty, and pet adoptions. Bylaw enforcement ensures that local regulations are followed, addressing concerns like noise complaints, property maintenance, and illegal dumping. Traffic calming measures are implemented to enhance road safety, reduce speeding, and create safer environments for pedestrians and cyclists. Together, these services work collaboratively to create a secure, orderly, and compassionate community.

Maintaining King

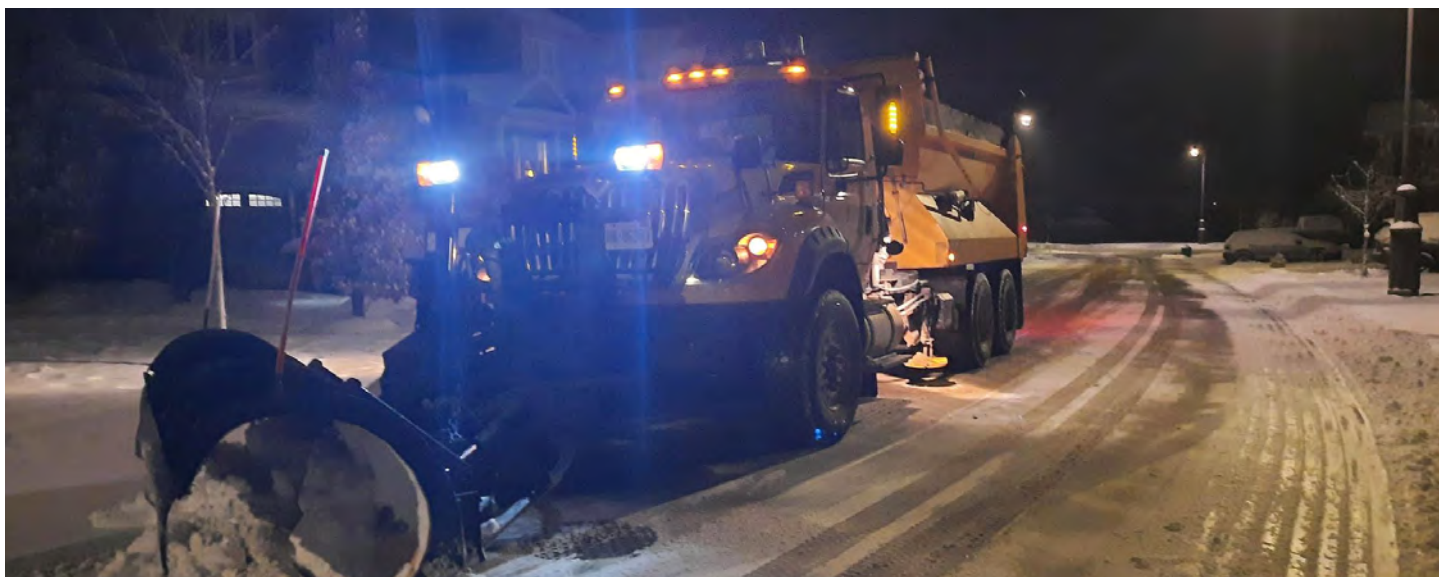


The service area for maintaining King includes a wide range of responsibilities aimed at ensuring the township's infrastructure is safe, functional, and well-maintained. This includes road maintenance to keep streets in good condition, winter maintenance to manage snow and ice, and sidewalk upkeep to ensure pedestrian safety. Additionally, the service area covers street lighting to enhance visibility and security, facility maintenance to keep public buildings in optimal condition, fleet services to manage and maintain the township's vehicles, and asset management to oversee and preserve the township's physical assets. Together, these services work to provide a well-maintained and efficient environment for all residents and visitors.

Planning & Growing King



The service area for Planning and Growing King involves several key functions that are essential for the development and growth of the township. This includes the issuance of building permits, which ensures that all construction projects comply with local regulations and standards. Development engineering services are responsible for overseeing the technical aspects of new developments, ensuring that infrastructure such as roads, water, and sewage systems are properly designed and constructed. Planning and policy work involves creating and implementing policies that guide the township's growth and development, ensuring that it aligns with the community's vision and goals. Additionally, business attraction and retention efforts focus on bringing new businesses to the township and supporting existing ones, contributing to the local economy and creating job opportunities.



Serving King



The Serving King services are designed to foster a strong sense of community and provide valuable resources to residents. Recreation programs offer a variety of activities for all ages, promoting health and wellness. Library services provide access to books, digital resources, and educational programs, supporting lifelong learning. Heritage and culture initiatives celebrate the township's rich history and diverse cultural heritage. Community engagement efforts ensure that residents are actively involved in local governance and decision-making. Licensing and customer services offer essential support, ensuring that residents have access to the information and services they need. Together these services create a vibrant, inclusive, and well-connected community.

Governing King



The Governing King includes aspects that oversee the Township from Council, legal services, insurance and risk management and legislative services. Council, which is responsible for making key decisions and setting policies that guide the Township in development and governance. Legal services provide essential support by offering legal advice, handling litigation, and ensuring that all actions comply with the law. Insurance and Risk services manage the community's exposure to various risks, ensuring that there are adequate measures in place to protect against potential losses. Legislative services are tasked with drafting, reviewing, and implementing local laws and regulations, ensuring that the community operates within a clear and structured legal framework. Together, these services work collaboratively to maintain order, uphold the law, and protect the community's interests.

Support Services is allocated to each service area consist of crucial for the efficient functioning of the Township of King. Information technology provides the backbone for digital operations, ensuring that all technological systems are up-to-date and secure. Financial services manage the township's budgeting, accounting, and financial planning, ensuring fiscal responsibility. Human resources services focus on employee resources, recruitment, and training, fostering a positive work environment. Communication services ensure that information is effectively disseminated both internally and externally, while corporate strategy services guide the township's overall direction and long-term planning.

Changing to a **Service-Based Budget**

Starting in 2025, the Township will present its' operating and capital budgets as a **service-based budget** that breaks down costs and resources by service, rather than by department, helping residents better see where tax dollars are spent.

The Township of King has multiple lines of business which are organized into **33 distinct services**. For budget presentation, we have grouped these services into 6 service categories.

Greening King



- Garbage & Recycling
- Parks, Trails & Open Spaces
- Forestry & Tree Management
- Climate Change Initiatives

Planning and Growing King



- Building Permits
- Development Engineering Services
- Planning & Policy Services
- Business Attraction & Retention

Keeping King Safe



- Animal Services
- Fire & Emergency Services
- By-law Services
- Traffic Calming

Serving King



- Recreational Services
- Public Library Services
- Heritage & Culture
- Community Engagement
- Licensing Services
- Customer Service

Maintaining King



- Road Maintenance
- Winter Maintenance
- Sidewalk Maintenance
- Street Lighting
- Facility Maintenance Services
- Fleet Services
- Asset Management

Governing King



- Council Services
- Legal Services
- Insurance & Risk Management
- Legislative Services

Support Services

- Corporate Strategy & Communications
- Financial Services
- Human Resources Services
- Information Technology Services

(Allocated to all service types based on net budget)



Below is a summary of the **2025 Proposed Operating Budget:**

BUDGET OVERVIEW		
2024 Base Operating Budget		\$ 36,233,962
2025 Proposed Operating Budget (Net Increase)		\$ 38,234,429
2025 CAPITAL BUDGET		
2025 Proposed Budget	\$	7,195,928
2025 Program Change Requests (Net Cost)		
Total Program Changes		\$ 156,154
Estimated 2025 Assessment Growth (As of September)		(550,000)
PROPOSED 2025 BUDGET		\$ 37,840,583
Increase Funding Required		\$ 1,606,621
Increase Percentage		4.43%
TOWNSHIP OF KING TAX INCREASE OF 1% =		\$ 362,340.00

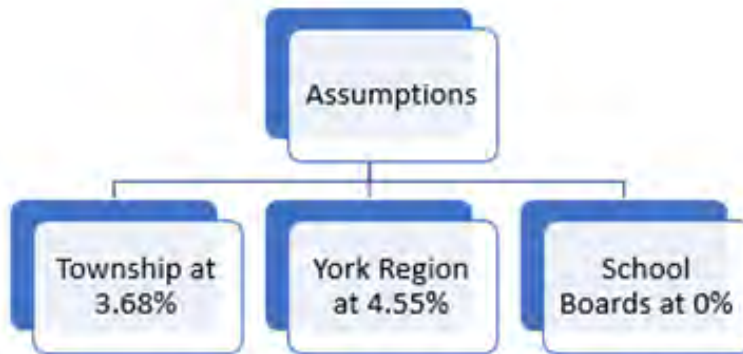


2025 APPROVED Budget Overview:

The approved budget only had a few adjustments which included some additional revenues and an increase in assessment growth as of November 2024.

BUDGET OVERVIEW			
2024 Base Operating Budget		\$	36,233,962
2025 Approved Operating Budget (Net Increase)		\$	38,136,219
2025 CAPITAL BUDGET			
2025 Proposed Budget		\$	7,195,928
2025 Program Change Requests (Net Cost)			
Community Services		Canada Day Celebration	20,000
Public Works	1 FTE	Supervisor of Asset Management	136,154
Total Program Changes		\$	156,154
Estimated 2025 Assessment Growth (As of November 2024)			(725,000)
PROPOSED 2025 BUDGET		\$	37,567,373
Increase Funding Required		\$	1,333,411
Increase Percentage			3.68%
TOWNSHIP OF KING TAX INCREASE OF 1%		=	\$ 362,340.00

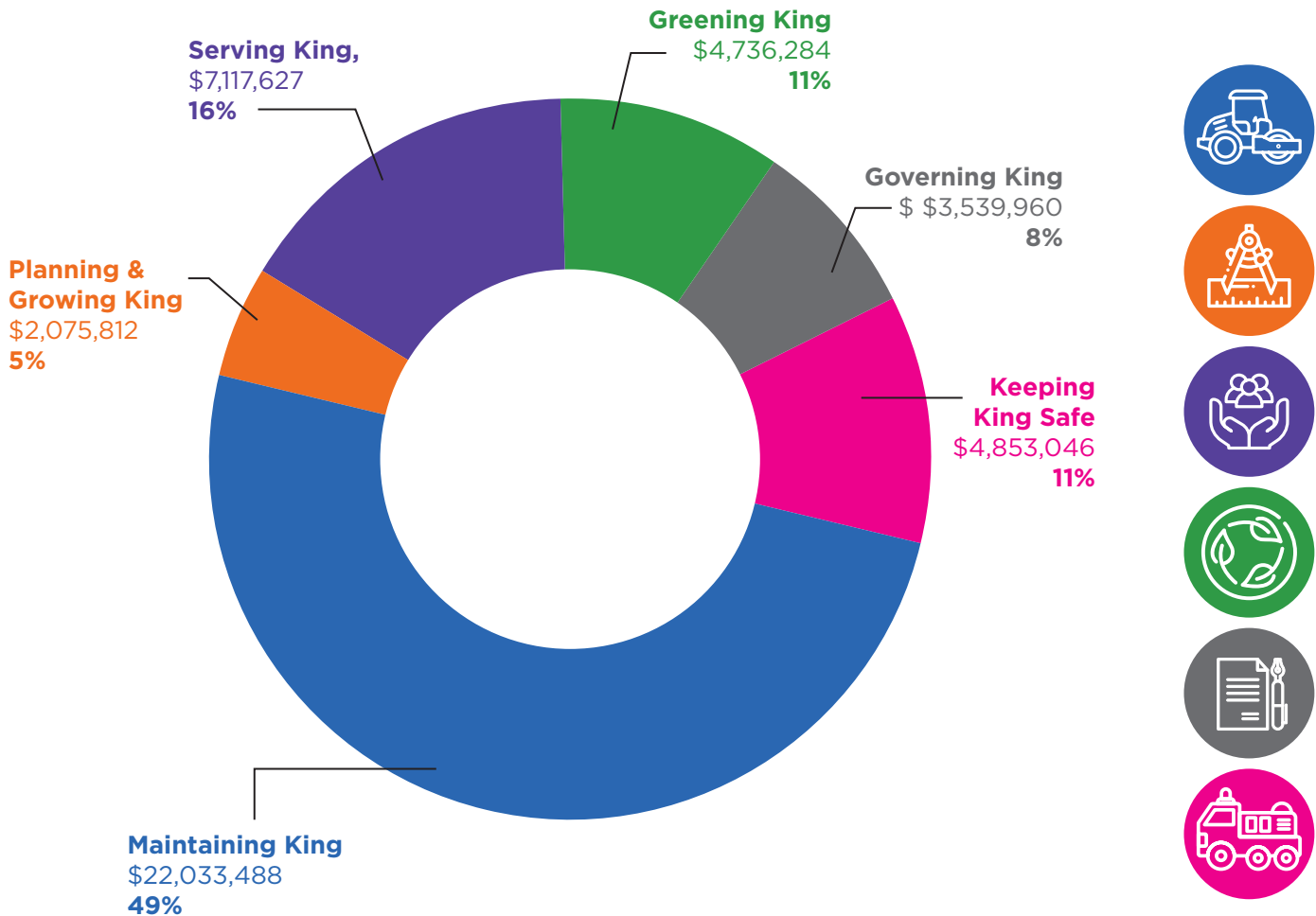
The estimated impact for the Township including York Region budget at 4.55% and assumption of no increase to the school boards give an overall blended rate as follows:



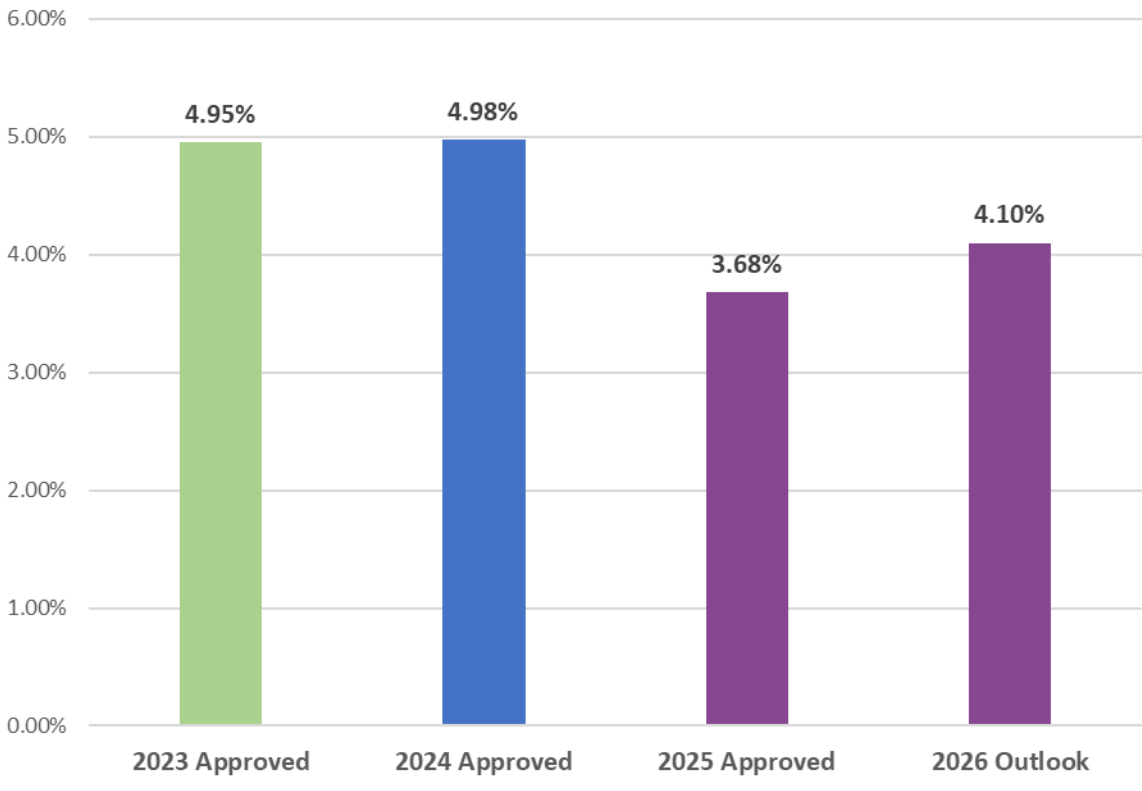
Residential Tax: Example						
Assessment	\$1,000,000	Total Taxes	School Board	Region	Township	Increase %
Year - 2024	\$	8,611	\$ 1,530	\$ 3,619	\$ 3,462	
Year - 2025	\$	8,903	\$ 1,530	3,783	\$ 3,589	3.39%
			School Board	Region	Township	
		% of Taxes	17%	43%	40%	

2025 Approved Net Operating Budget

Service Themes	2025 Approved Budget before Program Changes	Program Changes	2025 Approved Net Operating Budget
Greening King	\$ 4,736,284	\$ -	\$ 4,736,284
Governing King	\$ 3,539,960	\$ -	\$ 3,539,960
Keeping King Safe	\$ 4,853,046	\$ -	\$ 4,853,046
Maintaining King	\$ 21,897,334	\$ 136,154	\$ 22,033,488
Planning & Growing King	\$ 2,075,812	\$ -	\$ 2,075,812
Serving King	\$ 7,097,627	\$ 20,000	\$ 7,117,627
Taxation	\$ (43,022,806)	\$ -	\$ (43,022,806)
	\$ 1,177,257	\$ 156,154	\$ 1,333,411



As part of the 2025 Budget, we provided an outlook up to 2026 for the term of council (2023-2026). The chart below shows the **approved budget from 2023-2025** and the estimate for 2026 budget.



Included in the 2026 Outlook are the following estimates:

- Increases in compensation based on labour contracts, cost of living changes.
- Estimated increases in fuel, utilities, and maintenance contracts.
- Estimated increases in revenues and new fees.
- Contracted services and consultant services increases.
- Removal of one-time costs.
- Impact on operating budget from capital projects.
- Reduced long-term debt obligations.
- Estimates for Insurance and Risk obligations.
- Estimates for Assessment Growth for \$550K per year based on building permit activity and increase supplementary growth.

Key Service Areas



Fire & Emergency Services 8.5%
\$3,788,166



Facility Maintenance Services 7.2%
\$3,211,239



Public Library Services 7.2%
\$3,188,772

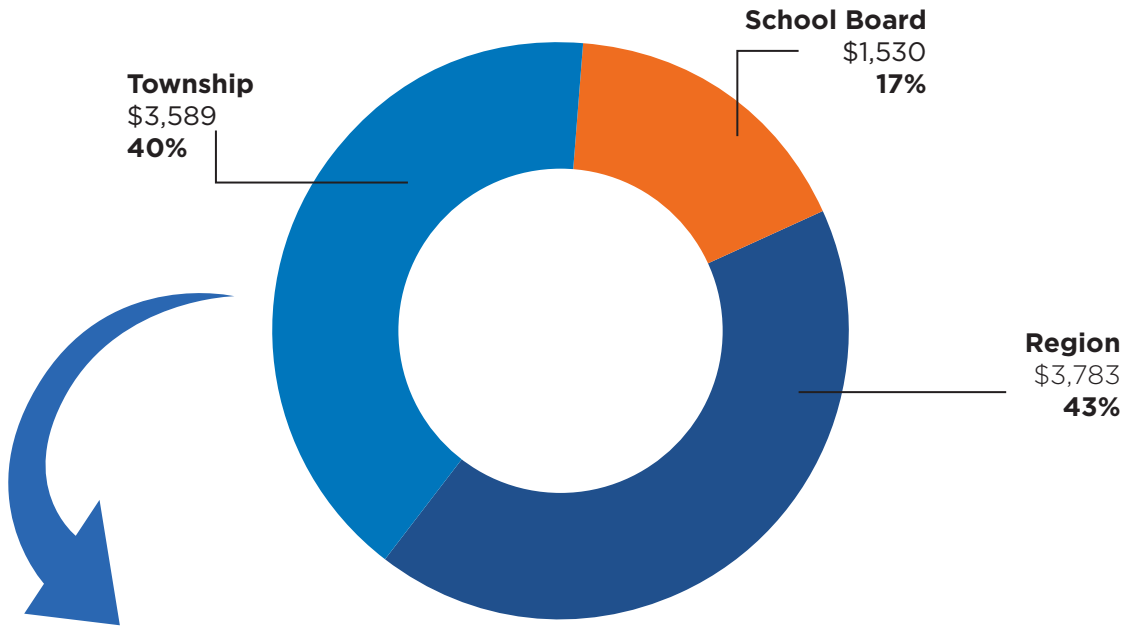


Road Maintenance 15.1%
\$6,693,116



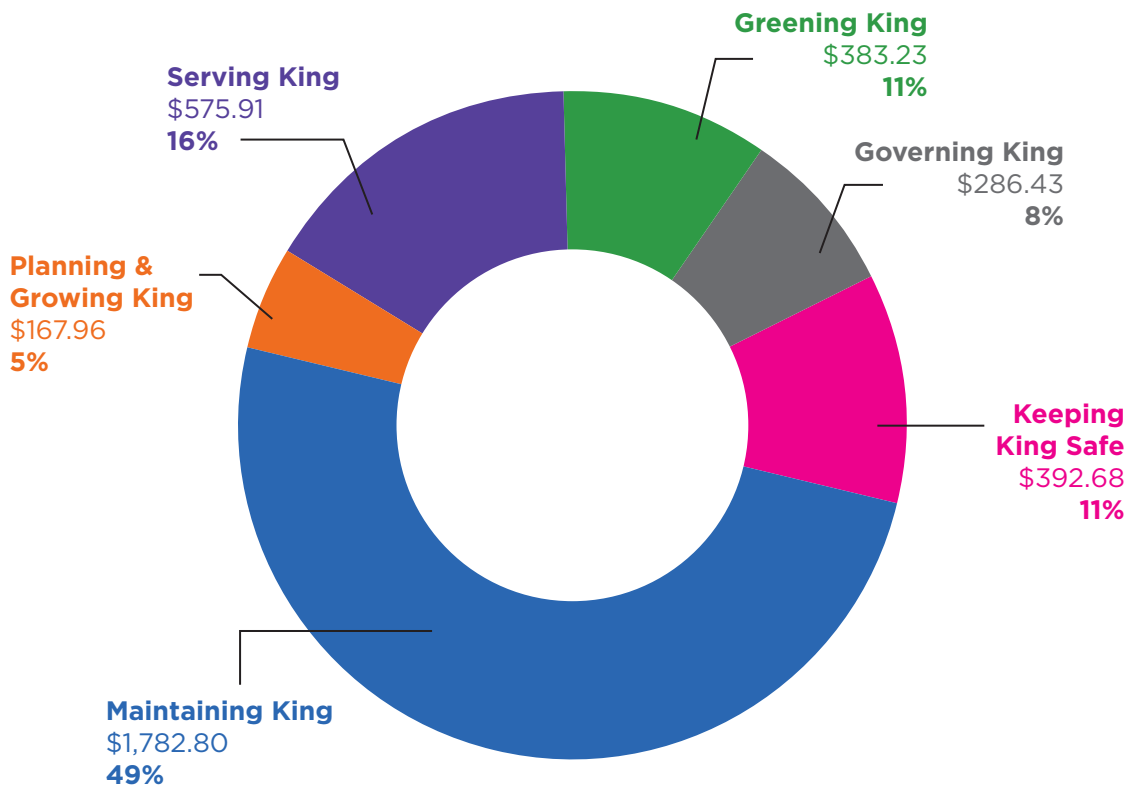
Recreational Services 4.2%
\$1,869,736

Based on Residential Property Tax Assessment at **\$1,000,000**,
estimated 2025 taxes of \$8,903



Estimated Township Taxes of \$3,589

Township only taxes - 2025



2025 Approved Operating Budget by Expenditure (Includes Program Changes)

Description	2024 Approved Budget	%	2025 Approved Budget	%	Total Change	Reallocation of the 2025 Base Budget	2025 Budget Change
Labour Compensation	\$ 25,982,094	39%	\$ 31,369,815	44%	\$ 5,387,721	\$ 3,297,941	\$ 2,089,782
Contracted Services	18,798,332	28%	17,559,754	24%	(1,238,578)	(2,057,673)	819,095
Transfers to Reserves / Capital	12,199,978	18%	12,910,641	18%	710,663	(856,775)	1,567,438
Other	4,458,569	7%	4,300,573	6%	(157,996)	-	(157,996)
Materials, Equipment, and Supplies	3,269,169	5%	3,716,179	5%	447,010	246,072	200,936
Utilities	1,636,471	2%	1,949,777	3%	313,306	449,529	(136,223)
Total Expenditures	\$ 66,344,613	100%	\$ 71,806,739	100%	\$ 5,462,126	\$ 1,079,094	\$ 4,383,032

Note 1: In 2025, the operating cost of Library Services was split out from contracted services into various expenditure codes, to align with the rest of the Township.

Note 2: In 2025, in time with the opening of the Township's new recreation centre, the operating cost was allocated from Transfers to Reserves to the relevant expenditure codes.

Note 3: Included in the reallocation is new program enhancement approved by Council.

Expenditures

Labour Compensation - \$31,369,815

This is directly linked to existing staffing and includes negotiated union contract adjustments for union staff, economic adjustments, job rate progression and benefit adjustments, such as statutory deductions. (Examples are Canada Pension Plan, Employment Insurance, or the Ontario Municipal Employees Retirement System.)

Contracted Services - \$17,559,754

The Township also engages with outside contractors to assist with providing services for residents including snow removal, clean up, repairs and maintenance of facilities. This also includes maintenance of our fleet and repairs.

Transfers to Reserves / Capital - \$12,910,641

These transfers are mainly used to fund certain debt payment requirements in the operating budget. This includes \$8.6 million of transfer to reserve funds that will be used to fund capital projects for both growth and infrastructure projects.

Other - \$4,300,573

A significant portion of this funding comes from internal charges for work performed for other departments or divisions within the Township of King. These internal recoveries include charges for capital and full cost recovery for the Building, Water, and Wastewater Divisions.

Materials, Equipment, and Supplies - \$3,716,179

These include expenses for office, supplies, materials, cleaning supplies, small tools, and supplies as part of the daily operations of the municipality.

Utilities - \$1,949,777

This includes water, hydro, and electricity based on the usage of Township facilities.

2025 Approved Operating Budget by Revenue (Includes Program Changes)

Description	2024 Approved Budget	%	2025 Approved Budget	%	Total Change	Reallocation of the 2025 Base Budget	2025 Budget Change
Tax Revenue	\$ 39,353,962	60%	\$ 41,695,372	59%	\$ 2,341,410	\$ -	\$ 2,341,410
User Fees	19,405,947	30%	22,313,560	31%	2,907,613	567,884	2,339,729
Other Revenue	5,133,415	8%	5,337,621	8%	204,206	481,166	(276,960)
Transfer from Reserves	1,942,089	1%	1,926,215	1%	(15,874)	-	(15,874)
Grants	509,200	1%	533,971	1%	24,771	30,044	(5,273)
Total Revenue	\$ 66,344,613	100%	\$ 71,806,739	100%	\$ 5,462,126	\$ 1,079,094	\$ 4,383,032

Revenue Sources and Trends

Tax Revenue - \$41,695,372

This is the largest funding source for the Township of King, and it funds both operating and capital expenditures. The funding requirements of the Township are determined through the budget process and the tax rate is set on these requirements. The tax rate is determined by dividing the funding requirement by the property assessment base. The assessment base for 2025 is projected to increase by \$725,000. The 2025 Budget required an additional \$1,333,411 of funding to balance the budget. This includes changes in service levels for new services or enhancements and funding for one new full-time position.

The Township of King is also responsible for collecting taxes on behalf of the Region of York (upper tier municipal government) and the Board of Education (both public and separate). These amounts are not included in the Township of King tax revenues shown in this document but are included in the property tax bills sent to the property owners.

User Fees - \$22,313,560

This is the second largest revenue source for the Township of King and is reviewed and updated annually. Each year, all departments will adjust their user fees for cost of living increases between 3% to 5%. Some examples of user fees include fees charged for recreation programs, facility rentals, development applications, building permits and licenses. The operating budget is adjusted for changes to the user fees through the budget process. In conjunction with the adoption of the budget, the fee by-law is also approved by Council on a yearly basis.

Other - \$5,337,621

A significant portion of this funding comes from internal charges for work performed for other departments or divisions within the Township of King. These internal recoveries include charges for capital and full cost recovery for the Building, Water, and Wastewater Divisions.

Transfer from Reserves - \$1,926,215

These transfers are mainly used to fund certain debt payment requirements in the operating budget.

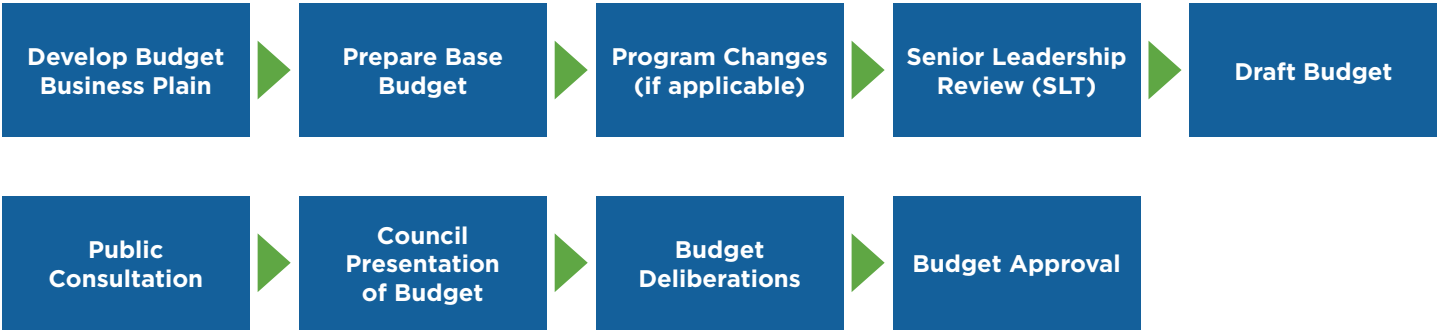
Grants - \$533,971

A significant portion of this revenue comes from the Ontario Municipal Partnership Fund (OMPF) which is an annual unconditional grant from the Province of Ontario, for assisting rural communities in providing services to their citizens. There are also some smaller grants for community and cultural initiatives and recycling.



Township’s Operating Budget Process

The Township’s annual budget process is aimed at providing decision-makers, members of Council, with qualitative and quantitative information to ensure informed decisions can be made regarding the budget. The diagram below illustrates the process that is followed in completing the Township’s annual budget. More detailed information regarding the various steps in the process is below:



The Township Budget began in the Summer of 2024. For the 2025 budget, staff were directed to follow the new 2023-2026 Council Work Plan in identifying priorities to be funded in this year’s budget. The focus was to keep the current service levels and base level capital budget at the same level as prior years. The focus was to incorporate the rising inflation costs in the operating budget while looking at opportunities to make efficiencies and revenue adjustments to reduce the overall budget impact. With nearly flat budgets in the last few years, the 2025 budget incorporates several program changes into the operating budget to allow for enhancements and increase to services required to meet the growth of the Township.

The 2025 Budget represents the third year of this Council and the continuation of some of the strategies from the previous term.



The main Council and Township Priorities are listed below:



A GREENER FUTURE

Planning for a green and sustainable future means finding ways to adapt to climate change pressures while also offsetting the effects that it has already had. It means focusing on protecting and enhancing our environment and natural lands, while maintaining future sustainability.



SUSTAINABLE ASSET MANAGEMENT

Making investments in the Township's infrastructure, ranging from transportation assets and environmental assets to facilities and parks, will allow the municipality to maintain its existing infrastructure while planning for new growth and development. We will strive to implement asset funding strategies for continued infrastructure investments and improvement of capital assets.



COMPLETE COMMUNITIES

Strengthening the capacity of the Township and its citizens will enable continued collaboration to resolve challenges and maximize opportunities to build stronger, safer communities. It is a commitment to continuous improvement in fostering prosperous communities where all citizens have a sense of belonging.



SERVICE EXCELLENCE

Exploring and implementing innovative methods for communicating with the community and delivering services through technology, modernization, process improvements and data-driven decision making, matched with the creation of strong guiding frameworks and empowered staff, will allow the Township to work towards exceeding service expectations and surpassing customer service standards to meet the needs of citizens.

Foundational principles used to develop the multi-year operating budget / forecast included the following assumptions:

- i. Maintaining existing programs at current service levels.
- ii. Identification of incremental operating costs directly associated with growth in population and/or municipal service requirements.
- iii. Identification of incremental property tax revenue aligned with assessment growth forecast.
- iv. Incremental changes in user fees and charges for 2025 based on an annual increase within a range of 1% - 2.5%, unless unique circumstances warranted alternate consideration.
- v. Water and Wastewater Rate increases of 3.3% in accordance with the Region of York's multi-year financial sustainability plan and Township operating/capital requirements.

Parts of the Budget Process consist of:

- A. That all growth-related requests for incremental expenditure allocation be identified on a segregated basis at the service type level;
- B. That any municipal service enhancement/reduction or proposal to introduce a new municipal service be presented as a Program Change Request for Council review and consideration based on its own merit/business case justification; and
- C. That a 10-Year Capital Forecast has been developed from 2025-2034 which includes the following:
 - i. Prioritized need and alignment with respective master plan(s);
 - ii. Availability of financial and human resources to complete infrastructure works,
 - iii. Reviewed annually for purposes of evaluating project priority status and progress to completion.



1) Service Plans:

The purpose of the service plan is to provide consistent details about the responsibilities, activities, and outcomes by service type. Service plans for each service be found under the relevant service categories' tab within the draft budget binder.

Each Service Plan will have the following sections:

- Service types
- 2024 Accomplishments
- Significant Opportunities and Risks
- 2025 Priority Strategic Plan Alignment with Details

2) Base Operating Budgets:

The base operating budget is the annual spending plan for the Township's expenses and forms the means of ensuring access to adequate financial resources. The base operating budget is the primary means by which most commitments associated with the acquisition of goods and/or services of the municipality are controlled. The 2025 Base Operating budget represents the approved 2024 operating budget, adjusted for economic increases in salaries and wages, and is expected to reflect the costs of maintaining existing programs and services.

As part of the budget target for 2025, staff were provided a series of assumptions to assist with the process which include the following:

- **Natural Gas = 2% rate increase;** However, you should adjust your budget up or down based on your projected volume for 2025 based on factors like 2023/2024 actuals, new energy efficient equipment recently installed; (Look at average 2021 to 2023)
- **Electricity = 2% rate increase;** adjust budgets for volume changes first, then apply the rate increase.
- **Water = 3.5% rate increase;** adjust for volume changes, if applicable.
- **Insurance = 5% increase** on 2024 Actuals.
- **Fuel = Increase of 7%** on the average of 2023 actuals and 2024 projections to the end of the year
- Minimum Wage currently at \$16.55 and as of October 1, 2024 to \$17.20 per hour. For students under 18, the current rate of \$15.60 per hour increasing to \$16.20 per hour in October.



For 2025, staff will provide information on the following categories:**Mandatory**

To account for new expenses that must be incurred as a result of service requirements mandated under provincial legislation. For example, if there is a provincial mandate to carry out a particular service within and/or for the community this may require the Township to incur costs that need to be captured within the budget.

Employee Compensation

This is directly linked to existing staffing and includes negotiated union contract adjustments for union staff, economic adjustments, job rate progression and benefit adjustments, such as statutory deductions. (Examples are Canada Pension Plan, Employment Insurance, or the Ontario Municipal Employees Retirement System.)

Inflation

This accounts for the increase in average prices of services or commodities that may impact budgeted expenses. For example, if the cost of construction material has significantly increased, the budget will need to account for additional expense costs.

Utilities

This section is used to identify utility changes; projected rate changes are provided by finance and the volume changes are determined by the department responsible for the facility.

One-Time Budget

The One-Time Budget adjustments capture either revenue or expenses to be incurred only once. For example, the cost of computers or furniture for new staff.



Growth

Growth adjustments will consider the direct result of community or market growth that will impact the annual budgets for increased costs for materials, contracted services, or supplies. For example, an increase in demand for a particular service or program that is a result of social and economic growth.

Efficiencies

The efficiencies adjustments will be used to capture cost savings or improvements. For example, a decrease in the use of office supplies as a result of moving services online would be considered an efficiency to be captured. Departments are required to find base operating budget efficiencies without a reduction to current service levels. (Examples are lower usage, consumption, or different service delivery methods.)

Capital Operating Impact

The Capital Operating Impacts are intended to capture costs associated with the operating budget as a result of capital works. For example, a new splash pad would include cost of maintenance and water usage.

Pre-Approved Council Initiatives

This would represent a mid-year or current year request from Council that had a financial impact to the base budget for 2025. For example, a new service level requested by Council during the year would have a cost impact that will be recognized in the following year's budget and will be tracked separately.

Revenue Adjustments

This relates to the incremental revenue impact of a proposed cost recovery-related increase on existing fees in the fees and charges by-law. This includes revenue adjustments based on use of the facilities which could increase or decrease, based on demand.



Fee Increase / New Fees

The incremental revenue impact of new fees or charges for the recovery of costs related to a product, service, or program that the Township has not charged for in the past. All fee increases and new fees will be part of an overall Council report for consideration as part of the 2025 Budget process.

Below is an example of the various columns for departments to itemize their expenses and revenues:

2024 Base Budget	Employee Compensation	Mandatory	Inflation	Utilities	One-Time	Growth	Efficiencies
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Capital Operating Impact	Pre-Approved Council Initiatives	Revenue Adjustments	Fee Increases	2025 Total Requested Budget	% Increase over Base
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3) Program Changes:

The purpose of a program change form is to provide detailed information relating to the need for a change in resource requirements which may include additional staff or contract personnel. Departmental requests for a change in program direction and/or new staffing for the 2025 year are reviewed and prioritized by department heads prior to submission for Council review and consideration. Program Changes will be attached to each department and reviewed and prioritized by the Senior Leadership team.

Below is a sample of the Program Change form for the 2025 Budget:

		Title		Reference # (For finance use)	
		Business Case Summary - 2025 Budget			
Initiative Details					
Department:		Tax Levy Impact:		(Yes or No)	
Division:		Date:			
Submitted By:		Laserfiche Doc #:			
Recommendation					
Corporate Strategic Plan Alignment					
Impacted Area(s)			Discussion of Impact		
Priority Area(s)					
Objective(s)					
Key Results					
Financial Impact (Operating Budget - Incremental)					
One Time Request for Annual Budget Only?		Salary Pay Grade if Applicable			
Revenues					
	2025 Budget	# of Months in 2025	Annual Budget Impact (12 Months)	# of Staff	G/L Account #
	\$ -		\$ -		
Total Revenues	\$ -		\$ -		
Expenses					
Salaries			\$ -		
Benefits			\$ -		
Office supplies			\$ -		
Memberships			\$ -		
Training			\$ -		
Cell Phone			\$ -		
Furniture (If applicable)			\$ -		
Computer			\$ -		
Total Expenses	\$ -	0	\$ -		
Net Expenses/(Revenue)	\$ -		\$ -	0	
Rationale and Impact Review					
Rationale and Benefits			Impact of Not Proceeding		
Performance Measures					
Explanation			Explanation		
Additional Information (Optional)					

4) Ten-Year Capital Plan / Forecast:

The 2025 Capital Plan will be reviewed and amended as required as part of the overall budget approval process for Operating and Capital programs. For information staff have provided the 10-year capital plan from 2025-2034 which is subject to change and will be refined each year as part of the annual budget process.

5) Public Consultation:

Staff are committed to engaging the public through open methods of communication through the SpeaKing platform. Staff will hold a public open house on November 13, 2024, to present the budget and take questions from the public.

6) Budget Tabled:

The 2025 Budgets and Service Business Plans will be tabled on Monday, November 25, 2024 and approved on December 9, 2024. Public notice of the 2025 budget schedule will be published in local newspapers and the Township’s website for several weeks.



Budget Roles and Responsibilities

Every employee has a responsibility in the development of the budget, whether in its formulation, preparation, implementation, administration or evaluation. Ultimately, the Township Senior Leadership Team (SLT), through the CAO, is accountable to Township Council for the performance of departmental personnel in meeting specific objectives within allocation resource limits. Actual budget preparation responsibility can be identified more specifically as follows:

- SLT is responsible for reviewing, modifying and assembling their cost data into a departmental request package and a departmental business plan;
- SLT critically evaluates all requests, prioritizes, and submits only those requests which are consistent with Council policies, the Council Work Plan, administrative direction and departmental objectives. Preparation of budget requests, goals and objectives should coincide with stated annual goals.

The Treasurer and staff within the Finance Division are responsible for:

- Preparing short- and long-range revenue and expenditure forecasts
- Reviewing departmental budgets with SLT and individual departments
- Analyzing, summarizing, and making recommendations on the budget requests to the Chief Administrative Officer (CAO)
- Reviewing the linkage/consistency/alignment between budget requests and overall budget goals, Development Charge Background Study, 10-year Capital Plan, department Master Plans and policies
- Consolidating all budget requests and the impact of all budget requests into a package that clearly communicates the Township’s budget, budget pressures, budget impacts, financial/budget policies, and the Township’s financial plan.

Ensuring Financial Stability, we look at 3 important concepts:



MANAGING GROWTH AND STRATEGIC ALLOCATION OF RESOURCES



MULTI-YEAR BUDGET AND BUSINESS PLANS



STRATEGIC RESERVE PLANNING AND DEBT MANAGEMENT

Basis of Accounting

All financial information is prepared in accordance with Canadian generally accepted accounting principles (GAAP) for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants Canada (CPA Canada). The Township of King follows the accrual basis of accounting, which recognizes revenues as they become available and measurable, and expenditures are recognized as they are incurred and measurable as a result of goods or services and the creation of a legal obligation to pay.

Effective January 1, 2009, the Township adopted CPA Canada Public Sector Handbook section 1200 “Financial Statement Presentation” and section 3150 “Tangible Capital Assets”. This required that the Township provide details on their Tangible Capital Assets, namely: their historical cost, accumulated amortization and an amount charged to operations that represents the value of the assets that have been used up, amortization expense.

The Township’s 2025 Budget do not include a charge for amortization; this effectively understates the reported cost of the programs and services described in the budget. A report will be presented to Council to reflect amortization, post-employment benefit expenses and solid waste landfill closure and post-closure expenses.



Budgeting

As per section 290(1) of the Municipal Act, 2001, “for each year, a local municipality shall, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality, including:

- Amounts sufficient to pay all debts of the municipality falling due within the year;
- Amounts required to be raised for sinking funds or retirement funds; and
- Amounts required for any board, commission, or other body

Accordingly, Township Council is required to approve a balanced budget each fiscal year that must be finalized and approved prior to final property tax bills being issued. The operating budget includes annual expenditures for personnel costs, materials and supplies, contracted services, minor capital, debt charges, reserve transfers and program fees. The Township’s capital budget includes expenditures and financing sources to acquire, construct, maintain and facilitate Township capital assets such as: roads, bridges/structures, water distribution and wastewater collection systems, recreational facilities, and administrative facilities.

As permitted under Regulation 284/09 in preparing the budget for a year, a municipality may exclude from the estimated expenses all or a portion of the following:

- Post-employment benefits expenses,
- Solid waste landfill closure and post-closure expenses, and
- Amortization expenses (related to tangible capital assets).



These expenses were not included in the Township’s budget for 2025. The Township of King, like most municipalities, continues to prepare budgets on the traditional funding basis where revenue and expenditures for operating and capital budgets are balanced.

Impact of Excluded Expenses on 2025 Budgeted Accumulated Surplus

The equity of a municipality is defined as “accumulated surplus”. The accumulated surplus consists mainly of:

- Any operating fund surpluses including local boards
- Equity in Tangible Capital Assets
- Reserves and Reserve Funds
- Capital Funds less Unfunded Liabilities such as Employee Future Benefits and Post Closure for Landfill sites

The result of changes to the accounting standards is that the Township’s surplus for budgeting purposes differs from the surplus on the Township’s financial statements. The amounts excluded consist of the following:

- Employee future benefits expense
- Asset retirement obligations
- Acquisition of tangible capital assets
- Amortization expense of tangible capital assets

The changes to accounting and reporting requirements under PSAB are a financial accounting treatment only and do not affect operating surpluses. This difference is one of financial statement presentation only. Accordingly, on a funding basis, there is no projected impact to the Township’s accumulated surplus. Regulation 284/09 requires a municipality to identify the impact of the 2025 budget on the Township’s accumulated surplus after converting the 2025 budget and assumptions to the full accrual basis of accounting.

The result of changes to the accounting standards is that the Township’s surplus for budgeting purposes differs from the surplus on the Township’s financial statements. The estimated effect on the 2025 ending surplus due to the excluded expenses and change in reporting is anticipated to be a net increase of \$12.8 million, summarized as follows:

Employee future benefits expense	(\$139,000)
Asset retirement obligation expense	353,000
Acquisition of tangible capital assets	23,444,033
Amortization expense of tangible capital assets	(10,900,000)
	\$12,758,033

The changes to accounting and reporting requirements under PSAB are a financial accounting treatment only and do not affect operating surpluses. This difference is one of financial statement presentation only.

Employee Future Benefits Expense

Employee future benefits include sick leave benefits, vacation pay and post-retirement non-pension benefits. Benefits are earned by employees in the current period but not paid for by taxes or rates until a future period. PSAB standards do not require liabilities associated with Employee Future Benefits to be fully funded by setting aside any portion of the accumulated surplus as reserves and/or reserve funds.

The Township's financial statements report liabilities and expenses relating to Employee Future Benefits while the Township's budget includes estimated expenditures based on expected cash payments to be made during the year. The liability for Employee Future Benefits in the Township's 2023 Financial Statements is approximately \$3.9M.

The impact of Employee Future Benefits expense is a decrease to the accumulated surplus and is estimated to be \$139K in 2025 which is the change in the liability in 2023.

As part of long-term financial planning, the Township continues to budget for estimated annual payments for related expenses and will contribute funds to reserves which will assist in closing the current funding gap.



Asset Retirement Obligations Expense

PSAB standards do not require liabilities associated with asset retirement obligations, specifically, solid waste landfill closure and post-closure care activities to be fully funded by setting aside any portion of the accumulated surplus as reserves and/or reserve funds.

Under the Ontario Environmental Protection Act, the Township is required to provide for the closure and post-closure care of solid waste landfill sites.

As at December 31, 2023, the Township had a liability for asset retirement obligations including landfill closure and post-closure costs of approximately \$2.9M of which \$413K is funded by reserves. The impact (change) of Asset Retirement Obligation costs is an increase to the accumulated surplus and is estimated to be \$353K in 2025.

Staff will continue to develop strategies that will provide sufficient funding to discharge this liability over the remaining life of the landfill site.

Amortization Expenses on Tangible Capital Assets

Annual financial statements include amortization expenses on tangible capital assets as required by PSAB standards.

The Township's 2023 Statement of Financial Activities includes \$10.9M expensed for amortization related to the recording of tangible capital assets. This amortization is based on the cost of these assets when they were built or purchased.

Although the Township's 2025 budget does not include amortization expense on tangible capital assets, provisions are made for contributions to capital and transfers to/from reserves to fund capital expenses. The 2025 budget is based on planned capital expenditures for the year. The 2025 capital budget submission (including water and wastewater) is \$23.4M.

As amortization expense is not included in the 2025 budget, the impact is an estimated \$10.9M reduction to the Township's accumulated surplus. However, offsetting amortization expense is the funding for the acquisition of tangible capital assets estimated at \$23.4M. The estimated 2025 impact of tangible capital assets is a net increase of \$12.5M ($\$23.4M - \$10.9M$) to the accumulated surplus.



Impact on Future Tangible Capital Asset Funding Requirements

Inclusion of tangible capital asset information in the financial statements can assist in understanding the obligation to maintain, renew and replace assets. The amount provided in the 2025 budget for capital purposes (\$23.4M) can be compared to the draft 2025 estimated amount of amortization \$10.9M in order to determine whether the Township has adequately provided for its capital needs.

However, even if amortization is fully funded, other factors will need to be examined to quantify the Township's capital funding requirements. It would be beneficial to compare existing capital funding levels to required future funding levels; to understand that amortization is based on costs when assets were built or purchased, and this is not necessarily the cost to repair or replacement of the asset in today's dollars and using current standards; and that assets may need to be replaced before the end of their amortization period. It is important to note that consideration is required in the replacement of existing assets, for new assets as well as growth-related assets.

Although budget constraints defer replacement of the Township infrastructure assets or required improvements, staff are working towards ensuring there is adequate funding and/or reserves to replace assets and address deficiencies through a sustainable Capital Investment Plan.



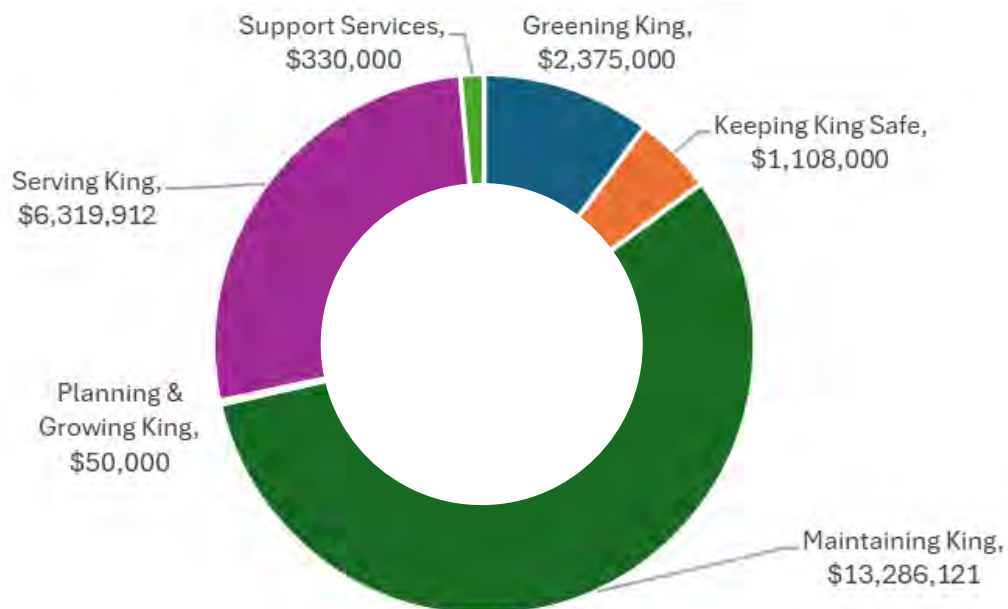
The **2025 Capital Budget** process begins with the submission of Capital Budget Templates for each proposed capital project by every service area. The Capital Budget Template provides a description of the required work, the justification for the work and the costs associated with completing the work. Costs are considered capital in nature if they benefit an asset that has a useful life exceeding one year. They can include buildings and building improvements, land and land improvements, bridges, culverts and storm ponds, vehicles, machinery and equipment, and office furniture and fixtures. Capital projects are typically identified in Council approved masterplans, secondary plans or other studies or planning documents. The Township's capital program is funded from various sources, including the tax levy, water and wastewater rates, development charges (DCs), infrastructure grants from various levels of government and grants/donations provided from private organizations/charities. Below is a sample of the **Capital Budget Template**:

TOWNSHIP OF KING					
Capital Projects					
Project	<input style="width: 100%;" type="text"/>				
Department	<input style="width: 100%;" type="text"/>				
Version	<input style="width: 15%;" type="text"/>	Year	<input style="width: 40%; text-align: center; value: 2025;" type="text"/>		
Description					
Project Description					
Justification					
Budget					
	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	<input style="width: 100%;" type="text"/>				
Expenditures Total	<input style="width: 100%;" type="text"/>				
Funding					
Reserve Funds	<input style="width: 100%;" type="text"/>				
Funding Total	<input style="width: 100%;" type="text"/>				
Attributes					
Attribute	Value	Comment			
Attributes					
Department	<input style="width: 95%;" type="text"/>	<input style="width: 100%;" type="text"/>			
Division	<input style="width: 95%;" type="text"/>	<input style="width: 100%;" type="text"/>			
Year Proposed	<input style="width: 95%;" type="text"/>	<input style="width: 100%;" type="text"/>			
Asset Type	<input style="width: 95%;" type="text"/>	<input style="width: 100%;" type="text"/>			
Project Manager	<input style="width: 95%;" type="text"/>	<input style="width: 100%;" type="text"/>			
Status					
Request Status	<input style="width: 95%;" type="text"/>	<input style="width: 100%;" type="text"/>			

Capital Investment

The approved 2025 Capital budget totals **\$23,469,033**. Chart 1 provides a breakdown of the budget by department.

Chart 1: 2025 Approved Capital Budget by Service Area



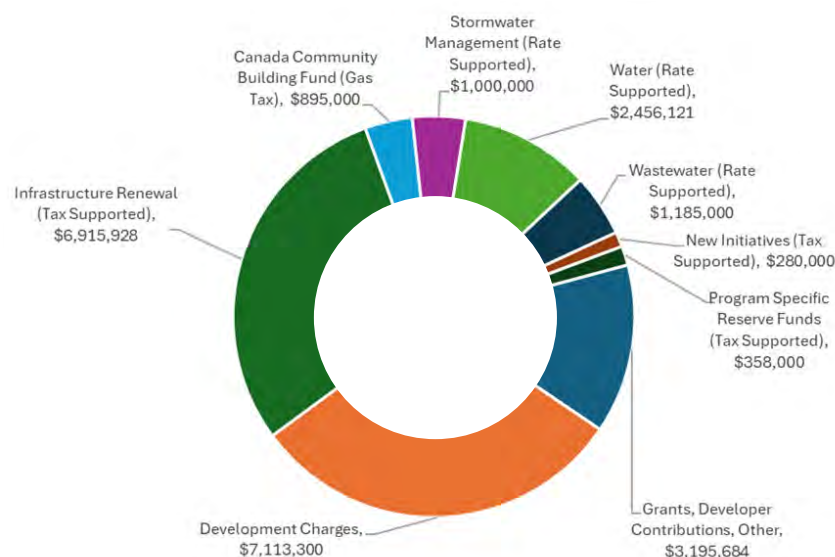
The 2025 Approved Capital Budget includes the following projects of note:

- Township Wide Recreation Centre (Zancor Centre) \$5,518,300 (Final year of funding)
Total funding: \$86,000,000 (2018-2025)
 - \$38,849,090 from Federal and Provincial Funding
 - \$16,065,000 from Developer Contributions
 - \$22,962,873 from Development Charges
 - \$8,213,037 from Tax Levy Capital and Infrastructure Reserve Funds
- Replacement Fire Pumper Rescue Truck \$950,000.
- Watermain Replacement - Nobleton (Parkview, Crestview, Janet, Lynwood) \$2,446,121
- Water Supervisory Control and Data Acquisition (SCADA) \$1,175,000

- Roads and Related Infrastructure Improvements \$2,100,000:
 - Station Road
 - Kingsworth (From Blueberry Lane to Watch Hill Road, Westgate Circle to Blueberry)
 - Kingscross Drive (From Westgate to Manitou Drive, Westgate Circle to Westgate Boulevard)
 - 16th Sideroad (From Jane Street to Highway 400 & Magnum Drive)
 - 2026 Design for various roads
- Annual Relining/Rehabilitation of Bridges and Culverts \$2,020,000:
 - Design for Bridge 22 and Watermain
 - Culvert 209
 - Leonard Road Bridge (Shared with Bradford West Gwillimbury)
 - Culvert 211
 - Design of Culverts 305 & 316
- Conversion of Gravel Roads for \$1,000,000
 - 8th Concession from South end to King Road (2023)
 - Mill Road from King - Vaughan Boundary to Elmpine Trail (2024)
 - Mill Road from Elmpine Trail to Humber Trail (2024)
 - Mill Road from Humber Trail to King Road (2024)
 - Elmpine Trail from Mill Road to West end (2024)
 - 17th Sideroad from Jane Street to West end (2024)
 - 12th Concession 120m North of Caledon-King Townline to 16th Sideroad (2025)
 - 12th Concession 16th to 17th Sideroad (2025)

The Approved 2025 Capital Budget is funded by; tax levy, water and wastewater rates, development charges (DCs), infrastructure grants from various levels of government and grants/donations provided from private organizations/charities. Charts 3 illustrates the funding distribution supporting the 2025 Capital Budget.

Chart 3: 2025 Capital Budget by Funding Source



Multi-Year Capital Plan (2025 – 2034)

The Township of King’s Multi-Year Capital Plan is comprised of the expenditures for the acquisition or repair and replacement of the tangible capital assets (TCA) of the municipality. TCA are defined as non-financial assets having physical substance that:

- Are held for use in the production of goods and services, for rental to others, for administrative purposes, and/or for the development, construction, maintenance, and repair of other TCA
- Are to be used on a continuing basis
- Have useful lives extending beyond one accounting period
- Are not for sale in the ordinary course of operations.

The Capital Budget will also include Non-TCAs, such as Studies and Information Technology equipment and software.

The capital forecast is reviewed and refined annually to ensure that it is reflective of current council and community priorities, that project costs are still reasonable and that project timelines are achievable with existing staff resources.

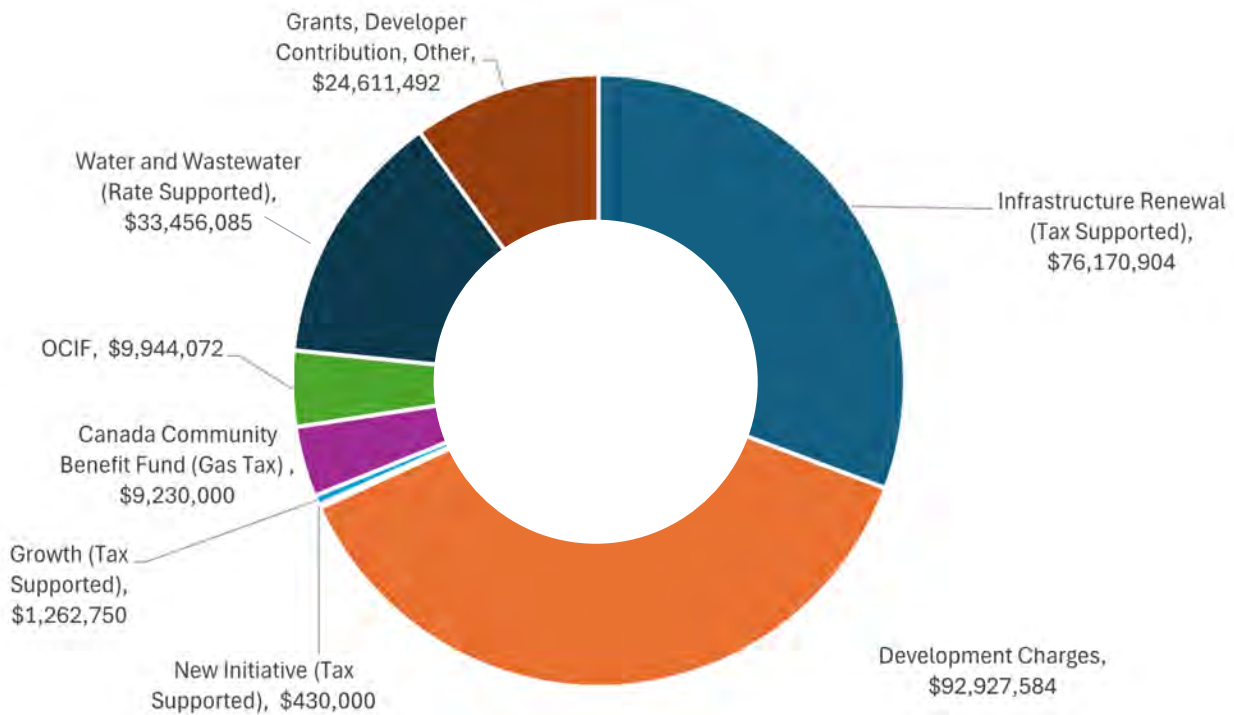
The forecasted 10-year capital forecast totals \$248,032,887. The table below details the projected spending by service area and type.

Table A: 10 Year Capital Forecast by Service Area and Type (2025-2034)

	2025	2026	2027	2028	2029	2030-2034	Total 2025-2034
Greening King							
Parks, Trails & Open Spaces	2,275,000	2,300,000	2,245,200	3,602,200	5,716,950	13,869,750	30,009,100
Climate Change Initiatives	100,000	100,000	100,000	100,000	100,000	500,000	1,000,000
Total Greening King	2,375,000	2,400,000	2,345,200	3,702,200	5,816,950	14,369,750	31,009,100
Keeping King Safe							
Fire & Emergency Services	1,108,000	1,165,000	1,128,500	2,332,500	1,820,000	7,574,000	15,128,000
Traffic Calming		150,000	150,000	150,000	150,000	750,000	1,350,000
Total Keeping King Safe	1,108,000	1,315,000	1,278,500	2,482,500	1,970,000	8,324,000	16,478,000
Maintaining King							
Road Maintenance	10,441,121	7,831,288	15,381,685	16,730,114	16,563,448	48,161,031	115,108,687
Sidewalk Maintenance	400,000	400,000	200,000	200,000	200,000	1,000,000	2,400,000
Street Lighting	150,000	400,000	100,000	100,000	150,000	650,000	1,550,000
Facility Maintenance Services	1,100,000	500,000	12,800,000	12,825,000	5,788,000	2,325,000	35,338,000
Fleet Services	1,195,000	4,526,364	2,055,910	1,618,840	550,710	3,631,743	13,578,567
Asset Management						3,000,000	3,000,000
Total Maintaining King	13,286,121	13,657,652	30,537,595	31,473,954	23,252,158	58,767,774	170,975,254
Planning & Growing King							
Development Engineering Services				50,000		150,000	200,000
Planning & Policy Services	50,000	350,000	450,000	150,000	650,000	2,100,000	3,750,000
Business Attraction and Retention		60,000	60,000	50,000	60,000	20,000	250,000
Total Planning & Growing King	50,000	410,000	510,000	250,000	710,000	2,270,000	4,200,000
Serving King							
Recreational Services	5,518,300		680,000	250,000		0	6,448,300
Public Library Services	51,612	216,467	1,133,522	7,011,986	7,074,141	504,505	15,992,233
Heritage & Culture	750,000					0	750,000
Total Serving King	6,319,912	216,467	1,813,522	7,261,986	7,074,141	504,505	23,190,533
Support Services							
Information Technology Services	330,000	400,000	400,000	150,000	150,000	750,000	2,180,000
Total Support Services	330,000	400,000	400,000	150,000	150,000	750,000	2,180,000
Total Capital Service Based Budget	23,469,033	18,399,119	36,884,817	45,320,640	38,973,249	84,986,029	248,032,887

The **10 Year Capital Forecast** will be funded by a mix of tax levy, water and wastewater rates, development charges (DCs), infrastructure grants from various levels of government and grants/donations provided from private organizations/charities.

Chart 4: Provides a breakdown of funding by type for the full 10 years. 2025-2034



A key component of the 10-Year Capital Plan is Development Charges (DCs). DCs are fees levied on new development and are intended to cover the cost the growth-related infrastructure needed to accommodate new population. The DC rate is calculated using the population growth assumptions in the official plan and provincial legislation (amount, type and location of forecasted growth). However, the pace of growth often varies from the forecast identified in planning documents. To ensure the 10-year growth-related capital plan is financial sustainable, staff must analyze the development forecasts to determine a realistic projection for DC collection revenue and adjust the growth-related capital forecast to align with the actual growth anticipated. Due to recent changes to the DC legislation, high inflation and high interest rates, the Township has experienced a significant slow down in building starting in 2023. In 2024, we are seeing development starting to improve and the majority of the developments are expected to proceed in 2025 and 2026. Staff have factored in the changing trends in growth-related capital budget and forecast in DC collections.

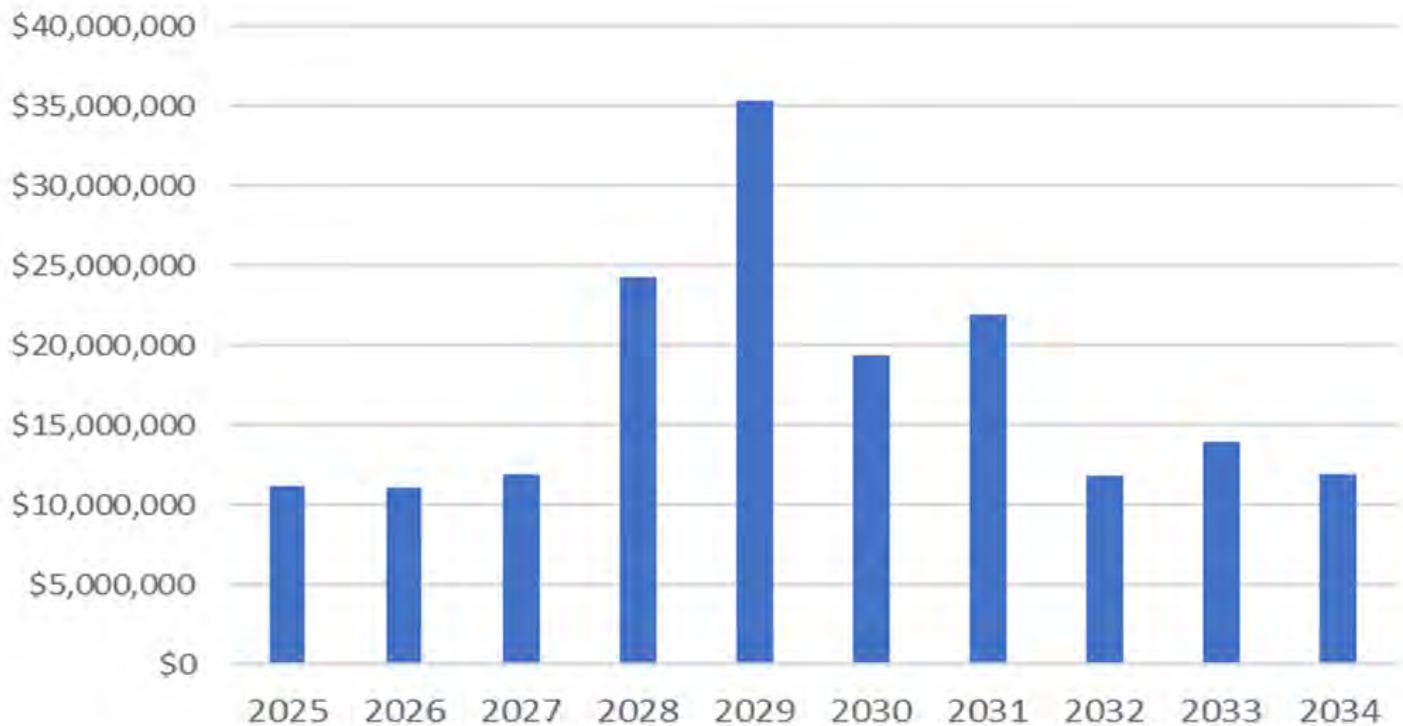
Each year staff follows a process to monitor status of development applications within the planning division to determine when they are expected to be completed and potential DC revenues to be collected. across King Township. Applications are identified by the year it is expected to come forward and separated out into residential and non-residential. In later years of the forecast the projections are high level estimates and subject to change, potentially requiring additional servicing infrastructure in order to meet the needs of growth. **The 2025 growth projections** for residential units and non-residential gross floor are (GFA) below:

2025-2034 Growth Projections from Development Applications:

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Residential Units	329	393	404	808	874	285	214	384	100	-
Non-Residential Gross Floor Area (m2)	2,104	4,497	5,579	-	65,805	-	27,000	-	-	-

Staff use the estimates above to calculate the Development Charge Revenues associated with development as seen in the next chart below:

Chart 5: Development Charge Collection Projections from 2025-2034



This chart presents revenue projections for all Development charge service categories: roads, parks and recreation, fire, library, roads, water, sewer, wastewater, stormwater, and growth studies.

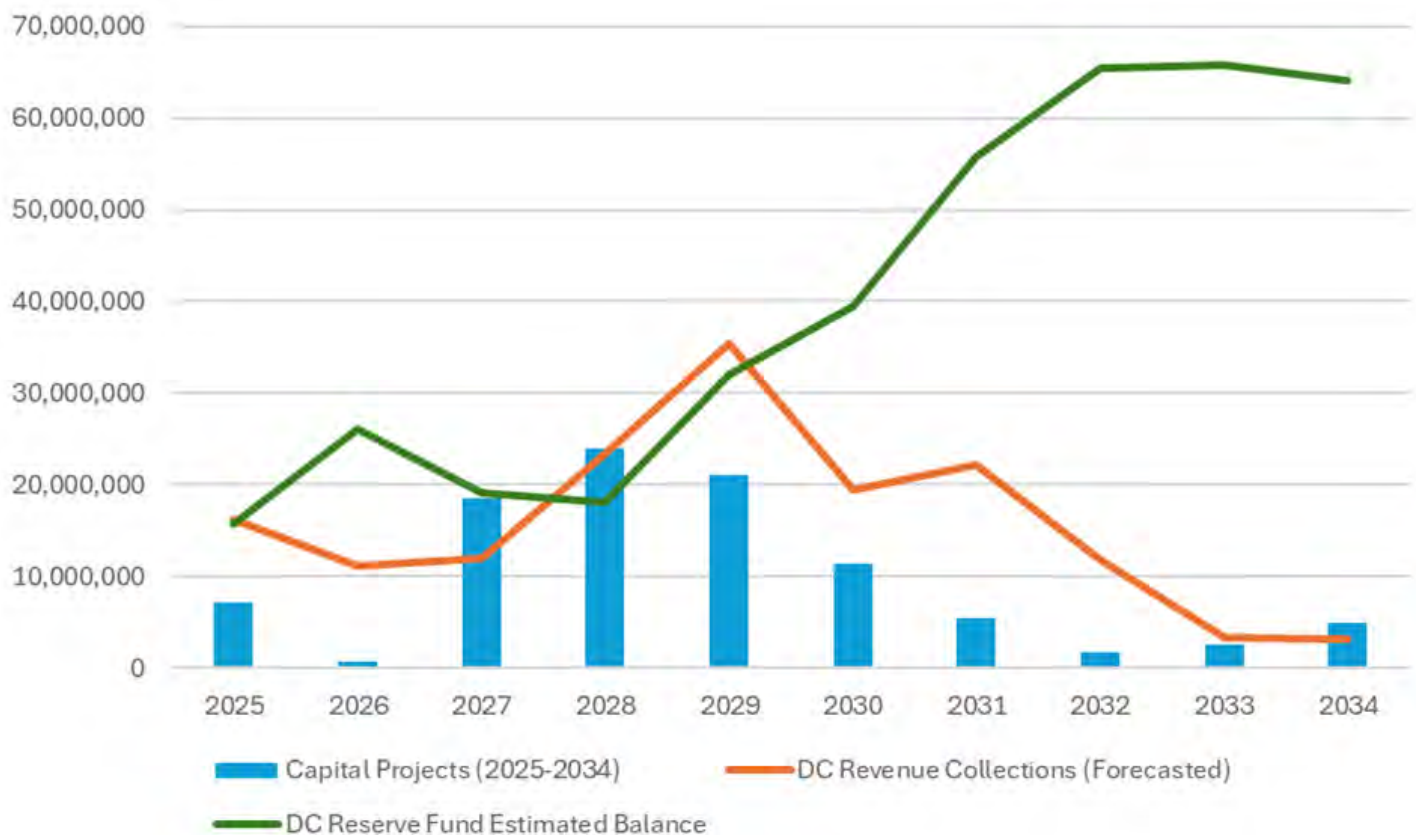
Overall development projections anticipate a more positive outlook, however it is subject to change and assumes certain development applications moving forward. If these applications are delayed it will reduce the amount of DC collection, and the 10-year capital plan will need to be re-evaluated.

The next chart is based on the 3 factors:

- Capital Projects (2025-2034) - shown in Blue
- DC Revenue Collection (Forecasted) - shown in Orange
- DC Reserve Fund Estimated Balance - shown in Green

It is important to note the Township is in the process of a Development Charge Background study and additional projects and adjustments are expected from 2030 and beyond that have not been identified at this time.

Chart 6: Projected Development Charge Reserve Fund Balance 2025-2034

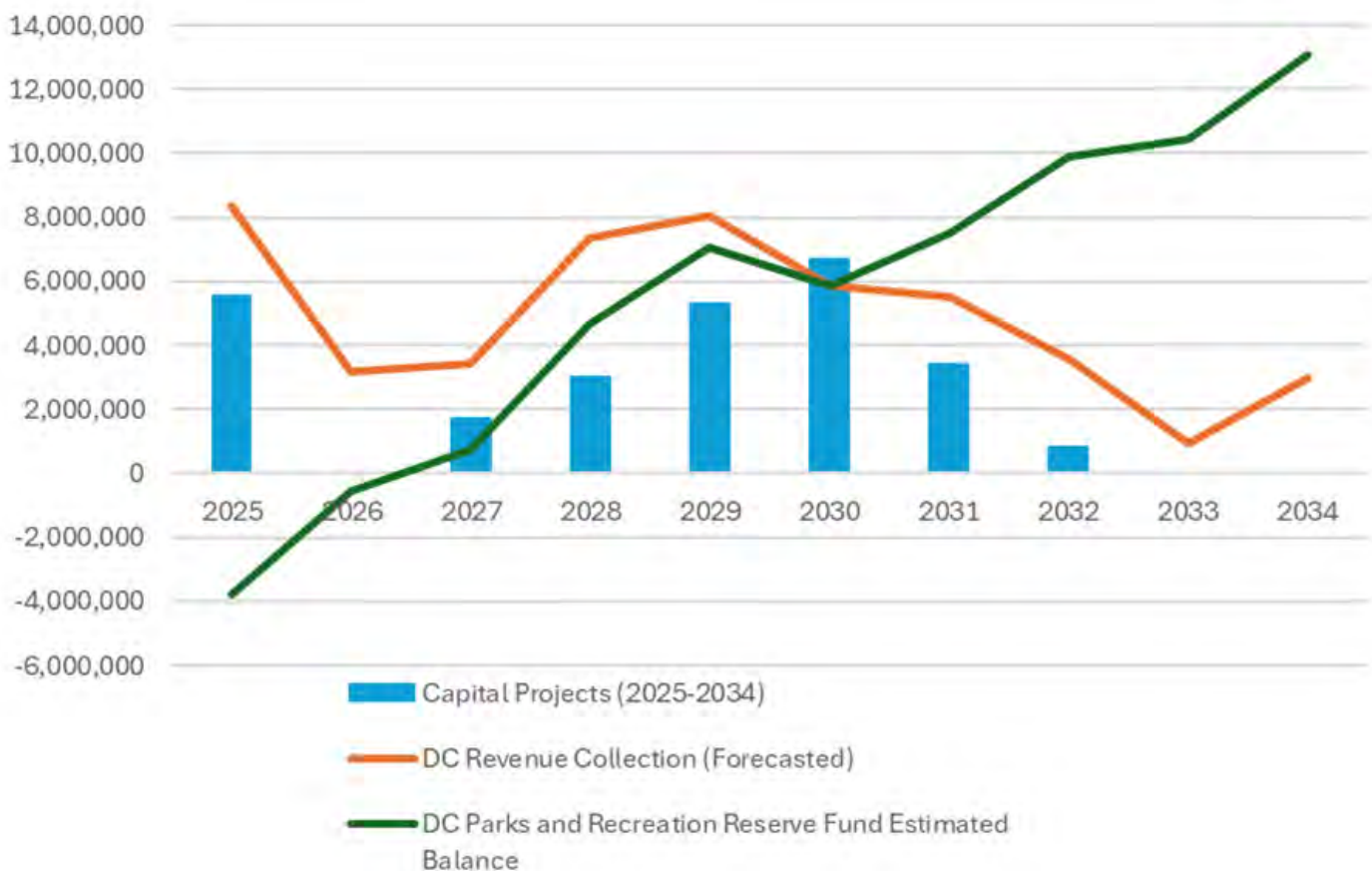


The recent slower pace of growth has had the most concerning impact on the Parks and Recreation DC reserve fund, that now has a negative balance of \$6,600,000 in 2024 due to the lack of DC's collected and the completion of several new parks including the Town-Wide Recreation Centre which is expected to be open in the coming months. The Parks and Recreation DC reserve fund requires annual collections of \$5,000,000 a year to sufficiently pay for the new recreation centre and the other parks projects identified in the DC background study. Due to the reduced amount of collections, DC debt of \$5,000,000 is planned in 2025 to fund the shortfall. Chart 7 illustrates the position of the Parks and Recreation DC reserve fund and includes debt plan in 2025.

The next chart is based on the 3 factors:

- Capital Projects (2025-2034) - shown in Blue
- DC Revenue Collection (Forecasted) - shown in Orange
- DC Reserve Fund Estimated Balance - shown in Green

Chart 7: Projected Parks and Recreation Development Charge Reserve Fund



The DC reserve fund balance does show a positive outlook by 2027 due to the additional \$5 million debt expected to be obtained to fund the shortfall and the anticipated increase in DC collections forecasted.

Debt Background

King Township's capital planning requirements may rely on the use of debenture financing to support investment in municipal infrastructure. This approach has been analyzed on the basis of the Township's current debt structure, in conjunction with Ministry-defined debenture capacity / annual repayment limits, and with a comprehensive understanding of current reserve funds. Under section 401 of the Municipal Act, debentures are issued by the upper tier. Therefore, the York Region issues debentures on behalf of the Township of King. Debenture issuance at the Township will only be undertaken in compliance with the provisions of the Municipal Act, 2001, specifically Part XIII Debt and Investment, as well as Ontario Regulation 403/02 (Debt and Financial Obligation Limit).

At the end of 2023, the Township's net outstanding debt is \$16.2 Million consisting of the following debt issuances. This only includes the audited balances as of December 31, 2023.

2015-62 - Construction of Road and Watermain in Nobleton

This debenture was issued in 2015 for the construction of a road and watermain in the community of Nobleton for a total of \$6.0 million. This was issued as a sinking fund debenture with an interest rate of 2.6% and a maturity date of June 15, 2025. Semi-Annual payments are made for interest payments and the principal paid at maturity.

2016-54 - Sewage Works in Nobleton

Issued in 2011, for the construction of the sewage works in the community of Nobleton, in the amount of \$6.0 million. This is a traditional serial debenture with a principal payment of \$400,000 a year plus interest of 3.8% for a maturity date of July 6, 2026.

2019-21 - King Road Projects

This debenture was issued in 2019 for the construction of various road projects throughout the Township for a total of \$6.1 million. This was issued as a sinking fund debenture with an interest rate of 2.65% and a maturity date of April 18, 2029. Semi-Annual payments are made for interest payments and the principal paid at maturity.

2019-52 - Various Town Projects

This debenture was issued in 2019 for the construction of Graham Sideroad Bridge, the King Township Municipal Centre (KTMC) and the King City Library / Senior Centre for a total of \$10.0 million. This was issued as a sinking fund debenture with an interest rate of 2.65% and a maturity date of April 18, 2029. Semi-Annual payments are made for interest payments and the principal paid at maturity.

2022-19 - Sewer Works in Nobleton

This debenture was issued in 2022 for the construction of sewer works (phase 3) in the community of Nobleton, in the amount of \$4.5 million. This is a traditional serial debenture with a principal payment of \$300,000 a year plus interest of 4.45% for a maturity date of July 15, 2037.

Annual debt charges are included in the amount of the property tax rate, user rate, and area specific charge (benefitting landowner) calculations. The table below summarizes the annual debt charges (principal and interest) for the Township's existing debt obligation; it does not include any new proposed debt.

The long-term debt incurred by the Township and outstanding at the end of the year consists of the following:

By-law	Purpose / Description	Issue Date	Maturity Date	Interest Rate	Type	2023	2022
2015-62	For the construction of road and watermain in the community of Nobleton, in the amount of \$6,000,000. This is a sinking fund debenture	2015-06-15	2025-06-15	2.60%	Sinking Fund	6,000,000	6,000,000
2016-54	For the construction of sewer works in the community of Nobleton, in the amount of \$6,000,000, with annual principle payments of \$400,000	2011-07-04	2026-07-06	3.80%	Serial	1,200,000	1,600,000
2019-21	For the King Roads project in the amount of \$6,100,000. This is a sinking fund debenture.	2019-04-18	2029-04-18	2.65%	Sinking Fund	6,100,000	6,100,000
2019-52	For King Buildings including the King Township Municipal Centre (KTMC), King City Library / Senior Centre and Graham Sideroad Bridge. This is a sinking fund debenture.	2019-04-18	2029-04-18	2.65%	Sinking Fund	10,000,000	10,000,000
2022-19	For the construction of sewer works in the community of Nobleton, in the amount of \$4,500,000, with annual principle payments of \$300,000	2023-07-15	2037-07-15	4.45%	Serial	4,200,000	4,500,000
Long-Term Liabilities						27,500,000	28,200,000
Less: Sinking Fund Assets						(11,257,114)	(8,926,891)
Net Long-Term Liabilities						16,242,886	19,273,109

Annual debt charges are included in the amount of the property tax rate, user rate, and area-specific charge (benefitting landowner) calculations. The chart below summarizes the annual debt charges (principal and interest) for the Township's existing debt obligation; it does not include any new proposed debt.

Year	Principal	Interest	Total
2024	2,746,809	808,669	3,555,478
2025	2,746,809	701,521	3,448,330
2026	2,204,290	594,971	2,799,261
2027	1,804,290	570,190	2,374,480
2028	1,804,290	557,187	2,361,477
2029-2037	4,936,398	784,541	5,720,939
TOTAL	16,242,886	4,017,079	20,259,965

Below is the **5-year history of the Township Long-Term Liabilities** and the sources of funding from debt retirement, tax supported and water / wastewater reserve fund.

Long-Term Liabilities	2023	2022	2021	2020	2019
Gross Long-Term Debt	\$ 16,242,886	\$ 19,273,109	\$17,391,897	\$19,960,251	\$22,587,033
<i>Per Capita</i>	562.25	681.15	627.57	720.59	858.56

Interest on Long-Term Debt	\$ 914,909	\$ 647,344	\$ 654,736	\$ 678,015	\$ 604,161
<i>Per Capita</i>	31.67	22.88	23.63	24.48	22.96

Sources of Debt Repayment

Debt Retirement Fund*	\$2,046,809	\$2,046,809	\$2,046,809	\$2,046,809	\$882,718
Tax Supported				5,844	6,105,514
Water / Wastewater Reserve Funds	700,000	400,000	400,000	400,000	400,000
Total Debt Repayment Funds	\$ 2,746,809	\$ 2,446,809	\$ 2,446,809	\$ 2,452,653	\$ 7,388,232

*Debt Retirement Fund held by Region of York ** 2019 Includes a balloon payment of \$6.1M for debenture Bylaw# 2009-22

Annual Debt Repayment Limit

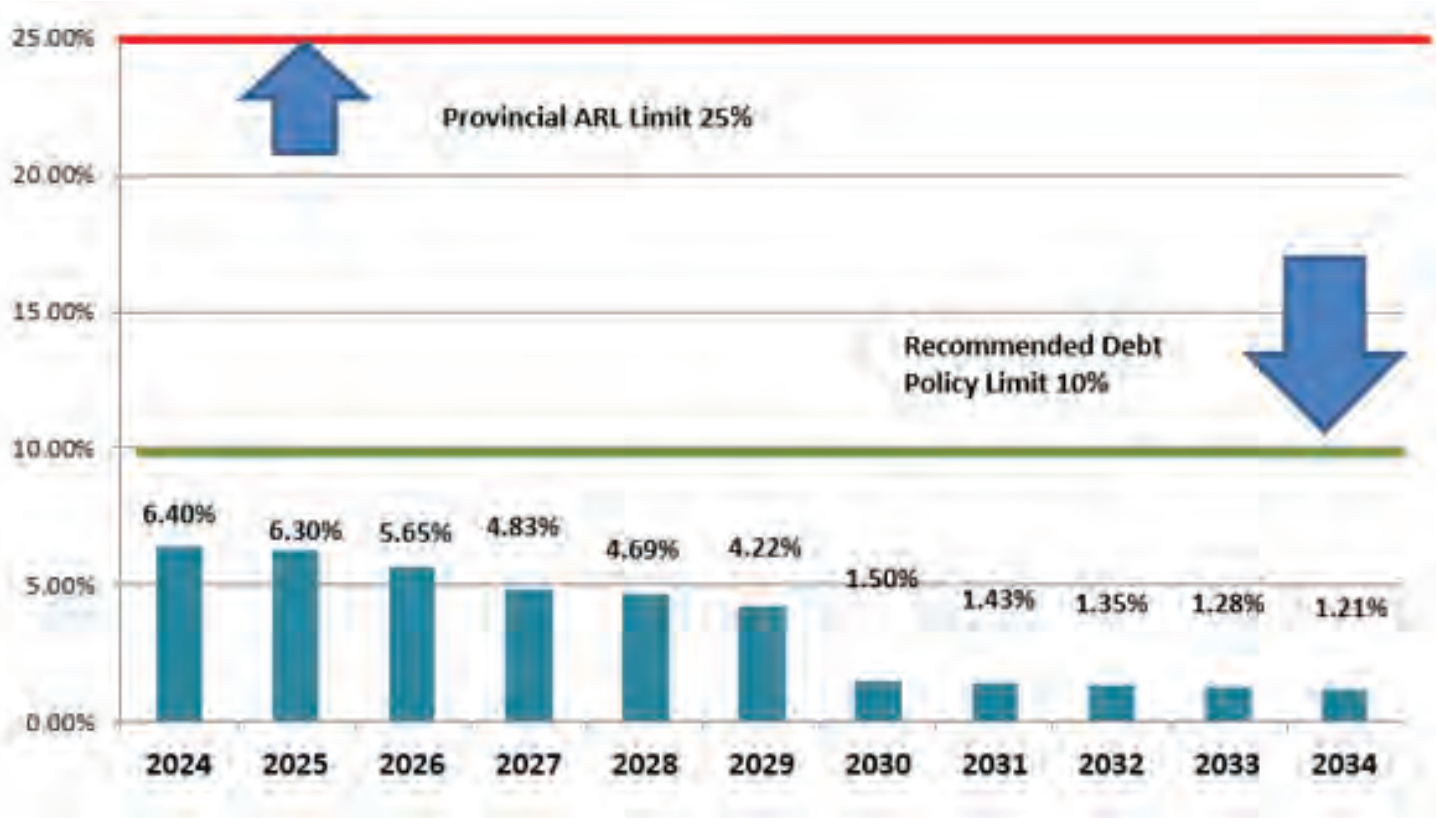
The Province of Ontario, through regulation, prescribes the Annual Debt Repayment Limit (ARL) for municipalities. The ARL is calculated based on 25% of the municipality's own source revenues and represents the maximum amount which the municipality has available to commit to payments relating to debt and financial obligation. Prior to the authorization by Council of a long-term debt or financial obligation, this limit must be adjusted by the Treasurer in the prescribed manner. As per the debt policy within the Township of King we have an approved limit of 10% for all debt.

The ARL statement report indicates that the Township has a debt limit of \$13.9 million. The current amount utilized is \$3.6 million which represents 6.40% for 2024. The chart below includes the 2024 - 2034 estimated debt ARL include principal and interest for all debentures including sinking fund contributions and long-term leases. For 2022, this includes the start of the Nobleton Sewer serial debenture for ½ a year in 2022 than a full year starting in 2023 for a 15-year term and estimated 4.45% interest.

Debt Forecast

The Bar Chart below entitled Forecast: Total Debt (2024-2034) illustrates current principal repayment requirements together with forecast principal repayment requirements (post 2024) by the municipality based on the Township’s 2025 capital plan.

Forecast: Total Debt 2024-2034



The projections also include an estimated debenture for 2025 for the Town Wide Recreation Centre of \$5 million at a rate of 3.7% amortized at 10 years. This will be confirmed based on development charges collected and whether the debt will be required to bring the development charge reserve for parks and recreation to a positive balance.

Summary of Funds

The Township financial statements are made up of the following three funds:

- Operating Funds – included in Consolidated Statement of Financial Position
- Capital Fund – included in Consolidated Statement of Financial Position
- Reserves – included in Consolidated Statement of Financial Position

Operating Funds

There are 3 operating funds that support the day-to-day operations of the Township departments and services: Primary Operating Fund, Building, and Water/Wastewater Operating Fund, and Stormwater Fund. The main sources of funding for each of the Operating Funds are: property tax revenues, water/wastewater-rate revenues, building permit fees, user fees, and development fees.

Any surplus related to water/wastewater-rate, building permit fees, or stormwater are returned to the specific reserve fund similar if there is a deficit it is funded by those specific reserve funds. The balance of any property tax-supported operations resulting in a surplus balance at year end, the surplus is transferred to the tax rate stabilization reserve fund.

Capital Fund

The Capital Fund provides funding for all capital projects at the Township of King, and is funded primarily by the:

- Development charges (growth related)
- Transfers from Operating Fund (tax funded)
- Transfers from other reserves (various)
- Stormwater reserve fund
- Water and Wastewater reserve fund
- Grants or Contributions from Developers

Reserves and Reserve Funds

Reserves and Reserve Funds are established by Township by-law and/or through Provincial legislation. Reserves and Reserve Funds are an important element of the Township's long-term financial plan and are considered during the annual operating and capital budget process.



The **purpose of reserves and reserve funds** are to set aside funds for planned future expenditures, unexpected events or extraordinary expenditures that may cause fluctuations in the operating or capital budget. Reserves and reserve funds are key elements of the Corporation's long-term fiscal strategy.



A **financial reserve or reserve fund** is a provision for an amount that is designated for a future purpose that extends beyond the current year. Reserves are established for a variety of purposes:

- To ensure the financial stability of the Corporation
- To protect against financial impacts of risks and unforeseen events
- To provide a funding source for future life cycle replacement of capital assets
- To assist with the fluctuations of the operating and capital budget
- To provide an internal financing source
- To provide for future expenditures

Reserve Funds are similar to Reserves; however, these earn interest on their balances. Occasionally these accounts are required to be established by legislation, which then are referred to as “**Obligatory**” reserve funds. Council may establish reserve funds for any purpose and are normally allocations of past surpluses. The **Township’s Tax Capital Reserve Fund** is an example of a reserve fund, while the Township’s Federal Gas Tax Fund is an example of an “Obligatory” reserve fund.

Deferred Revenue accounts for changes to Public Sector Accounting and Reporting standards. These accounts are considered liabilities, rather than allocations of surplus, as they represent revenues that are not considered “earned income”, and therefore must be deferred to a later reporting period to be reported as earned income once the revenue recognition criteria have been met. Deferred revenues are shown in the liabilities section of the financial statements. Some Deferred Revenue accounts may also be referred to as “Obligatory Reserve Funds” as legislation or regulations require the separate tracking and reporting of these amounts. For the most part, these are considered as part of the reserve and reserve fund reporting process, as they represent financial resources available to the municipality for specific purposes. These deferred revenue accounts include among others the Development Charge (DC) accounts and Cash-in-Lieu of Parkland funds.

The next few pages focus on each reserve fund, the reference number, description, target balance, and sources of funds.

Reserve Fund Name	Reference	Description	Target Balance	Source of Funds
FOR EXISTING INFRASTRUCTURE				
Tax Supported				
Roads & Related Infrastructure	RR1	R&R of all Town owned infrastructure within the road allowance including retaining walls and entry features, except water mains and sanitary sewer mains.	10 Year Average Spend	Property tax sourced contributions in annual budgets, allocations from annual surplus, Treasurer allocations from Infrastructure R&R, or special developer contributions.
Fleet & Equipment	RR2	R&R of all Town owned fleet and portable capital equipment, except assets covered by the Fire Apparatus & Equipment RF.	10 Year Average Spend	Property tax sourced contributions in annual budgets, allocations from annual surplus, proceeds of sale of fleet & equipment, or Treasurer allocations from Infrastructure R&R.
Recreation Facilities	RR3	R&R of all Town owned arena facilities, including structural elements, roofing, furnishings, fixtures, equipment, ice plants, and mechanical systems and parking lots, except ice resurfacing machines.	10 Year Average Spend	Property tax sourced contributions in annual budgets, allocations from annual surplus, or Treasurer allocations from Infrastructure R&R.
Ice Resurfacers	RR4	R&R of ice resurfacing machines and directly related ancillary equipment.	10 Year Average Spend	Property tax sourced contributions in annual budgets, a percentage of ice rental revenues, allocations from annual surplus, or Treasurer allocations from Infrastructure R&R.
Curling Lounge	RR5	R&R of Curling lounge furniture, fixtures, flooring, equipment and other amenities not part of the arena structure.	No Target	Percentage of lounge bar sales as per agreement, plus any property tax sourced contributions in annual budgets, allocations from annual surplus, or Treasurer allocations from Infrastructure R&R.
King City Seniors Centre	RR6	R&R of King City Seniors Centre furniture, fixtures, flooring, equipment and other amenities not part of the Centre structure.	No Target	Property tax sourced contributions in annual budgets, allocations from annual surplus, contributions from the Seniors Association, or Treasurer allocations from Infrastructure R&R.
Township Facilities	RR7	R&R of all other Town owned buildings, firehalls and indoor facilities.	10 Year Average Spend	Property tax sourced contributions in annual budgets, allocations from annual surplus, or Treasurer allocations from Infrastructure R&R.
Parks & Trails	RR8	R&R of all Town owned parks and trails facilities, structures, sports fields, improvements, and buildings, including those on non-owned properties where applicable.	10 Year Average Spend	Property tax sourced contributions in annual budgets, allocations from annual surplus, or Treasurer allocations from Infrastructure R&R, or special developer contributions.
Metrolinx Pedestrian Underpass	RR9	R&R of combined pedestrian/storm culvert under Metrolinx right of way. Town has financial responsibility regardless of ownership per agreements.	Estimated replacement cost to end of life	Property tax sourced contributions in annual budgets, allocations from annual surplus, or Treasurer allocations from Infrastructure R&R, or special developer contributions.
Fire Apparatus & Equipment	RR10	R&R of all heavy fire apparatus vehicles, on-board equipment, SCBA, protective clothing, communications and alarm systems, used in support of emergency operations, rescues, and response.	10 Year Average Spend	Property tax sourced contributions in annual budgets, allocations from annual surplus, or Treasurer allocations from Infrastructure R&R.
IT Software & Hardware	RR11	R&R of all corporate business systems, software, hardware, communications systems, cabling, WiFi, connectivity, internet and firewall systems, and related equipment.	10 Year Average Spend	Property tax sourced contributions in annual budgets, allocations from annual surplus, or Treasurer allocations from Infrastructure R&R.
Stormwater Management	RR12	R&R including periodic clean-outs of all stormwater management facilities, inflows, outflows, aquatic plantings, slope management, signage, access routes, fencing, plus any other Township maintained flood and erosion control systems located in naturalized areas whether on Township owned lands or otherwise.	10 Year Average Spend	Property tax sourced contributions in annual budgets, allocations from annual surplus, or Treasurer allocations from Infrastructure R&R, or special developer contributions.
Infrastructure Rehabilitation & Replacement	RR13	R&R of any existing infrastructure assets.	No target balance. Intended to be allocated to asset specific R&R accounts.	Property tax sourced contributions in annual budgets, or allocations from annual surplus.

Reserve Fund Name	Reference	Description	Target Balance	Source of Funds
Utility Supported				
Water Distribution	RR14	R&R of all water distribution related pipes, fittings, valves, pumps, and related infrastructure. May also be used as a water rate stabilization tool to phase-in rate increases or fund annual budget deficits.	10 Year Average Spend	Water utility rate sourced contributions in annual budgets, or allocations from water budget annual surpluses.
Wastewater Collection	RR15	R&R of all wastewater collection related pipes, fittings, valves, pumps, and related infrastructure. May also be used as a wastewater rate stabilization tool to phase-in rate increases or fund annual budget deficits.	10 Year Average Spend	Wastewater utility rate sourced contributions in annual budgets, or allocations from wastewater budget annual surpluses.
Water Meters & Reading Equipment	RR16	R&R of all water meters, reading equipment and systems, including mass battery replacements.	Estimated costs for next 20 years	Water and Wastewater utility rate sourced contributions in annual budgets, or allocations from water or wastewater budget annual surpluses.
FOR NEW INFRASTRUCTURE				
Development Charge (DC) Reserve Funds				
Development Charge - various separate component reserve funds	DC1 -DC10	Growth related infrastructure as permitted by the Development Charges Act, and as anticipated in the latest Development Charge Background Study.	No Target	Direct developer and builder payment of Development Charges as per DC Bylaw.
Other New Infrastructure				
Growth & New Infrastructure	NI1	Growth & New infrastructure (Non-Development Charge Funding)	10 Year Average Spend	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
Municipal Capital Facilities Agreement (MCFA) - Nobleton Sewers	NI2	Toward the installation of local sewer collection systems in existing neighbourhoods.	No Target	Special developer contributions per Municipal Capital Facilities agreements (MCFA) or subdivision agreement terms.
Municipal Capital Facilities Agreement (MCFA) - Recreation Facility	NI3	Toward the construction of the King City Recreation Facility.	No Target	Special developer contributions per Municipal Capital Facilities agreements or subdivision agreement terms.
Land Acquisition	NI4	Acquisition or development of lands for municipal purposes.	No Target	Proceeds of sale of surplus lands.
Cash-in-Lieu of Parkland	NI5	Land acquisition for new parks or recreation purposes, new parks or recreation facilities or repairs and upgrades, and related machinery, as limited by Section 42(15) of the Planning Act.	No Target	Developer and builder Cash-in-Lieu of Parkland Dedication payments, as required of Section 42 of the Planning Act and local Parkland Dedication policies and bylaws.
Cash-in-Lieu of Parking	NI6	Land acquisition for or construction of new public parking capacity, or to fund construction of new or R&R of public parking facilities.	No Target	Developer and builder Cash-in-Lieu of Parking Dedication payments, as required of Section 40 of the Planning Act and local Parking requirement policies and bylaws.
Canada Community-Building Fund (Gas Tax)	NI7	Capital infrastructure projects or other expenses as restricted by the detailed funding agreement. Formerly the Federal Gas Tax funding program; was recently renamed to Canada Community-Building Fund.	No Target	Annual allocations by AMO of the federal gas tax share, as per the funding agreement, now known as the Canada Community-Building Fund.

Reserve Fund Name	Reference	Description	Target Balance	Source of Funds
FOR STABILIZATION PURPOSES				
Tax Rate Stabilization	ST1	For stabilization of tax rates for unexpected contingencies, or to smooth, defer or phase-in tax rate impacts of specific new or unusual budget pressures. May be used to fund operating budget deficits at year end, including those arising from community emergency responses.	15% of prior year budgeted Township share tax levy requirement	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
Elections	ST2	To spread the costs of municipal elections over each term of Council, stabilizing the impact to the tax rate.	100% of estimated cost of next election as determined by the Clerk	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
Winter Control	ST3	For periodic winter snow removal and ice control expenses which exceed budgeted amounts due to extreme weather.	50% of the latest annual operating budget for winter	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
Sick Leave Contingency	ST4	For payment of existing and future sick leave credit entitlements. Evaluated every 3 years by an actuarial review as part of the year-end audit	100% of the actuarial estimate of sick leave credit and post retirement obligations	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
Legal	ST5	Legal related costs associated with the Local Planning Appeal Tribunal (LPAT), claims or other matters.	5 Year Average Spend	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
Development Fees	ST6	For funding periodic development application or engineering fee revenues shortfalls which may occur from time to time due to economic slowdowns.	No Target	Development or Engineering fee revenue surplus allocations or allocations from annual surplus.
Personnel Matters Contingency	ST7	Personnel expenses including severance payments, compensation adjustments, pay equity, compensation review studies or adjustments.	10% of the annual budget for salaries and benefits.	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
Insurance	ST8	Legal defence, settlements of claims, fines and penalties imposed, uninsured losses, or the phase-in of significant premium increases, or related insurance matters.	Ten times the Township's combined policy deductible limits, or other amount as determined by the Treasurer	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
Recreation Facility Opening	ST9	To collect budget allocations in advance of, and subsidize operational costs of the planned new recreation facility in King City, to effectively phase-in the annual operating costs of the facility onto the tax rate.	To be determined annually by the Treasurer and Council during the annual budget	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
Safe Restart Funding	ST10	To hold unused Ontario Safe Restart funding received, to support COVID-19 pandemic direct and indirect costs and lost revenues affecting the municipal budget.	No Target	Unused funding received during a budget year, or reallocations from annual surplus.
Township Initiatives	ST11	To receive, distribute and hold unused special initiatives funding allocated in annual budgets, but which is unspent by year end. To be used to fund the completion of such projects or be allocated to other special corporate projects as approved by the CAO and the Treasurer.	No Target	Property tax sourced contributions in annual budgets, or allocations from annual surplus.

Reserve Fund Name	Reference	Description	Target Balance	Source of Funds
FOR SPECIAL PURPOSES				
Heritage Preservation	SP1	To fund periodic special events or programs intended to further promote awareness and preservation of the Township's built and natural heritage, or to fund restoration of the Township's own heritage properties.	\$50,000	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
Heritage Grants Program	SP2	To fund periodic Heritage Grants paid to owners or occupants of qualifying structures under the Township's Heritage Grant Program.	\$50,000	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
CIP Grant Program	SP3	To hold unused budget allocations, or fund budget shortfalls in respect of payment of qualifying grants under the Township's Community Improvement Plan program.	No Target	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
Building Permit Fees	SP4	To hold budget surpluses, and fund budget shortfalls for the Building Services Division in accordance with the Building Code Act. No tax based funding applies to the Building Services Division.	1.5 Times the total annual Buildings Budget	Budgeted contributions or budget surpluses arising in the Building Services Division operating budget which is funded exclusively from permit fees.
Cemetery Improvements	SP5	To fund cemetery improvements to the operating and closed cemeteries under the care of the Township.	\$100,000	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
Climate Change Initiatives	SP6	Fund climate change initiatives.	\$100,000	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
Landfill Closure	SP7	Fund future statutory closed landfill obligations and maintenance.	Determined annually by the Treasurer as part of the annual financial statement audit.	Property tax sourced contributions in annual budgets, or allocations from annual surplus.
King City Sewer Debenture	SP8	Fund future debenture payment obligations.	As determined annually by the Treasurer.	Periodic or lumpsum payments as levied upon benefitting land owners, direct developer or other special contributions, as well as property tax sourced contributions in annual budgets, or allocations from annual surplus.
Nobleton Sewer Debenture	SP9	Fund future debenture payment obligations.	As determined annually by the Treasurer.	Periodic or lumpsum payments as levied upon benefitting land owners, direct developer or other special contributions, as well as property tax sourced contributions in annual budgets, or allocations from annual surplus.
Nobleton Sewer Phase II Debenture	SP10	Fund future debenture payment obligations.	As determined annually by the Treasurer.	Periodic or lumpsum payments as levied upon benefitting land owners, direct developer or other special contributions, as well as property tax sourced contributions in annual budgets, or allocations from annual surplus.
LIBRARY RESERVE FUND				
Library Managed R&R and Stabilization Reserve		Stabilize annual budgetary deficits, special projects, or initiatives at the discretion of the Library Board.	As determined by the Library Board	Budgeted contributions or budget surpluses arising in the Library Board operating budget.

Reserve Funds

Discretionary reserve funds are created under Section 417 of the Municipal Act, 2001 (S.O. 2001, c.25) and under similar sections in the Regional Municipalities Act. In accordance with Section 417 of the Municipal Act, 2001 (S.O. 2001, c.25), it is suggested that municipalities create new reserve funds or additional allocations to a reserve fund through the estimates process, defining the purpose for which the reserve fund is being created.

Obligatory Reserve Funds

These funds must be created whenever a Statute requires revenue received for special purposes to be segregated from the general revenues of the municipality.

Examples of obligatory reserve funds are:

- **Monies received in lieu of land** for park purposes as set out under Subsection 42 (14) and (15) of the Planning Act;
- **Monies received in lieu of land** for park purposes under a subdivision agreement as set out under Subsection 51.1 (5) of the Planning Act;
- **Monies received as development charges** as set out under Subsection 16 (1) of the Development Charges Act;

Obligatory reserve funds are to be used solely for the purpose prescribed for them by Statute. As of **December 31, 2023**, the balances in the following accounts are:

Federal Gas Tax Rebate	\$	554,382
Payment in Lieu of Parkland		2,090,250
Development Charges		11,141,183
Obligatory Reserve Funds Total	\$	13,785,815
Less: Encumbrances		(3,958,637)
Obligatory Reserve Funds Remaining	\$	9,827,178

Federal Gas Tax Rebate Reserve Fund

This reserve fund was established in 2014 as per the agreement between the Township and The Association of Municipalities of Ontario for transfer of Federal Gas Tax Revenues to be used for future capital work.

Payment-in-lieu of Parkland Reserve Fund

This reserve fund has been set up as per Provincial legislation and it is restricted to its use by Provincial legislation.

Development Charges

This reserve fund is comprised of development charges received through registered plans of subdivision and through individual land severances. The uses for this reserve fund are restricted by Township of King by-law. A more detailed summary of each balance is reflected below:

	Opening Balance January 1, 2023	Development Charges Collected	Development Charges Used / Spent	Closing Balance December 31, 2023	Encumbrance (Commitments)	Closing Balance after Encumbrance December 31, 2023
Growth Studies	\$ 913,685	\$ 60,762	\$ 86,595	\$ 887,851	\$ 274,426	\$ 613,425
Fire	\$ 1,715,301	\$ 114,075	\$ 148,920	\$ 1,680,455	\$ 43,815	\$ 1,636,641
Parks & Recreation	\$ 5,899,320	\$ 197,707	\$ 11,781,861	\$ (5,684,835)	\$ 1,552,010	\$ (7,236,845)
Library	\$ 1,367,467	\$ 95,476	\$ 83,729	\$ 1,379,214	\$ 49,659	\$ 1,329,555
Roads & Related	\$ 12,892,286	\$ 1,134,260	\$ 1,663,917	\$ 12,362,628	\$ 1,071,282	\$ 11,291,346
Water	\$ 509,591	\$ 5,806	\$ 3,492,441	\$ (2,977,044)	\$ -	\$ (2,977,044)
King City Sewer	\$ 2,457,722	\$ 114,494	\$ 518,192	\$ 2,054,024	\$ 591,413	\$ 1,462,611
Nobleton Sewer	\$ 1,042,514	\$ 59,561	\$ -	\$ 1,102,075	\$ -	\$ 1,102,075
Water / Sewer Studies	\$ 443,299	\$ 39,513	\$ 112,925	\$ 369,886	\$ -	\$ 369,886
Stormwater	\$ (36,291)	\$ 3,220	\$ -	\$ (33,072)	\$ -	\$ (33,072)
Total	\$ 27,204,892	\$ 1,824,873	\$ 17,888,582	\$ 11,141,183	\$ 3,582,605	\$ 7,558,579

The Reserves funds were consolidated as part of a review done by Finance in April 2021. They are now categorized into 4 areas. Below is a brief description of each category, the list of reserve funds, and balance as of **December 31, 2023**.

Reserve Funds for Existing Infrastructure

Reserve funds for existing infrastructure are funds set aside by Council to provide funding for future major repairs, rehabilitation, or replacement of the Town's infrastructure. This includes all roads, street lighting, underground water, and sewer pipes, pumping stations, sidewalks, trails, parks and park amenities, buildings and facilities, fleet and equipment, furniture, and fixtures, as well as computer equipment, business systems and software. All assets must be replaced at end of life to maintain reliable services and are managed through the Town's Asset Management Plan. These reserve funds help protect the annual tax rate or utility rates from significant shocks due to periodic, but expensive replacement projects. Some reserve funds are tax rate sourced, while others are sourced from the stormwater rates and water and wastewater utility rates.

Stabilization Reserve Funds

Stabilization Reserve Funds are funds set aside by Council to be used to reduce the sudden impact to tax or utility rates from unexpected costs in budgets, or unexpected costs arising mid-year. These can be used over a couple of years if necessary to soften the otherwise large pressures on the rates. Provide cash flow, working capital, sufficient liquidity, offset extraordinary and unforeseen corporate expenditures. Mitigate fluctuations in the tax rate for planned one-time operating budget impacts.

Special Purpose Reserve Funds

Special Purpose reserve funds are set aside by Council or by legislation to provide financial resources for specific purposes or programs.

New Reserve Funds established in 2023

New Initiative Reserve Fund (N21)

To fund enhancements to Township assets that are non-growth related and not asset renewal (example: accessibility enhancements). The funding source is the tax rate levy.

Growth Related (Tax Supported) Reserve Fund (N20)

To provide funds to cover shortfalls in growth related capital funding relating to exemptions, reductions and limitations mandated by the DCA 1997 and exemptions prescribed by the Township's DC Bylaw. Examples of projects consist of studies which are no longer funded by development charges. This will ensure we track projects that were originally funded by development charges but are exempt now with the changes to Bill 23.

Township Wide Recreation Centre (TWRC) Reserve (N22)

The TWRC reserve fund is established to fund enhancements to the recreation facility and assets. Funds will be used for capital expenditures that enhance existing assets or introduce new assets related to new services for the TWRC. Funding is provided by the naming rights sold for the building, arenas, athletic, and aquatic center.

Capital Tax Levy Reserve Fund (RR17)

With the review of our reserve funds and the change to address asset management, we have consolidated 2 reserve funds as they have essentially the same purpose which are the Growth & New Infrastructure reserve fund and the infrastructure reserve fund. This has been consolidated and renamed the Capital Tax Levy reserve fund. The funding source does not change however it makes it easier to address funding capital projects. The "New" Capital Tax Levy reserve fund is used to fund both infrastructure projects and projects that have a tax and development charge funding source.

Speed Enforcement Reserve Fund (RR18)

To fund safety related infrastructure for the Township related to roads, sidewalks, signage, or lighting. The funding source is revenue generated from traffic tickets for speed enforcement cameras.

A full reconciliation of the reserve funds is listed below:

Account Description	Opening Balance January 1, 2023	Funding for Capital Projects Including Interest	Closing Balance December 31, 2023	Encumbrance	Uncommitted Balance
Reserve Fund_Canada Community-Building Fund	\$ 475,881	\$ 78,501	\$ 554,382	\$ 376,033	\$ 178,349
Reserve Fund_Capital Tax Levy (Formally Growth & Infrastructure)	\$ 9,688,025	\$ (1,376,015)	\$ 8,312,010	\$ 10,974,723	\$ (2,662,713)
Reserve Fund_MCFA - Nobleton	\$ 4,250,000	\$ -	\$ 4,250,000	\$ 150,000	\$ 4,100,000
Reserve Fund_MCFA - Nobleton Sewers	\$ 780,287	\$ 2,145,197	\$ 2,925,483	\$ -	\$ 2,925,483
Reserve Fund_MCFA - Recreation Facility	\$ 1,000,000	\$ (5,925,361)	\$ (4,925,361)	\$ -	\$ (4,925,361)
Reserve Fund_Land Acquisition	\$ (372,532)	\$ 1,438,850	\$ 1,066,318	\$ 100,000	\$ 966,318
Reserve Fund_Cash-in-Lieu of Parkland	\$ 1,873,669	\$ 216,581	\$ 2,090,250	\$ -	\$ 2,090,250
Reserve Fund_Cash-in-Lieu of Parking	\$ 3,911	\$ 204	\$ 4,115	\$ -	\$ 4,115
Reserve Fund_Ontario Community Infrastructure Fund (OCIF)	\$ 314,437	\$ 241,347	\$ 555,784	\$ 1,587,771	\$ (1,031,987)
Total Reserve Fund - Growth & New Infrastructure	\$ 18,013,679	\$ (3,180,697)	\$ 14,832,981	\$ 13,188,527	\$ 1,644,454
Reserve Fund_Roads & Related Infrastructure	\$ 2,408,576	\$ (26,514)	\$ 2,382,062	\$ -	\$ 2,382,062
Reserve Fund_Fleet & Equipment	\$ 811,537	\$ (273,677)	\$ 537,860	\$ 70,125	\$ 467,735
Reserve Fund_Recreation Facilities	\$ 290,225	\$ (76,151)	\$ 214,074	\$ 151,859	\$ 62,215
Reserve Fund_Ice Resurfacers	\$ 34,164	\$ -	\$ 34,164	\$ -	\$ 34,164
Reserve Fund_Curling Lounge	\$ 46,537	\$ 6,644	\$ 53,181	\$ -	\$ 53,181
Reserve Fund_King City Seniors Centre	\$ 23,911	\$ 5,802	\$ 29,713	\$ -	\$ 29,713
Reserve Fund_Township Facilities	\$ 881,008	\$ -	\$ 881,008	\$ -	\$ 881,008
Reserve Fund_Parks & Trails	\$ 329,190	\$ 83,625	\$ 412,814	\$ -	\$ 412,814
Reserve Fund_Metrolinx Pedestrian Underpass	\$ 184,998	\$ -	\$ 184,998	\$ -	\$ 184,998
Reserve Fund_Fire Apparatus & Equipment	\$ 321,340	\$ (23,627)	\$ 297,713	\$ -	\$ 297,713
Reserve Fund_IT Software & Hardware	\$ 57,743	\$ 50,000	\$ 107,743	\$ -	\$ 107,743
Reserve Fund_Stormwater Management	\$ 145,690	\$ 242,038	\$ 387,728	\$ -	\$ 387,728
Reserve Fund_Infrastructure R&R	\$ 12,316,516	\$ (1,111,581)	\$ 11,204,935	\$ 7,233,719	\$ 3,971,216
Reserve Fund_Water Distribution	\$ 1,625,447	\$ 1,776,621	\$ 3,402,067	\$ 663,415	\$ 2,738,652
Reserve Fund_Wastewater Collection	\$ 786,950	\$ (6,731)	\$ 780,219	\$ 766,237	\$ 13,982
Total Reserve Fund - Replace & Rehabilitation	\$ 20,263,833	\$ 646,447	\$ 20,910,280	\$ 8,885,355	\$ 12,024,925
Reserve Fund_Nobleton Sewer Debenture	\$ 1,585,389	\$ (237,372)	\$ 1,348,017	\$ -	\$ 1,348,017
Reserve Fund_Nobleton Sewer Phase 2 Contract 3	\$ 1,244,618	\$ 4,311,889	\$ 5,556,507	\$ -	\$ 5,556,507
Reserve Fund_Heritage Preservation	\$ 50,600	\$ -	\$ 50,600	\$ -	\$ 50,600
Reserve Fund_Heritage Grants Program	\$ 48,216	\$ -	\$ 48,216	\$ -	\$ 48,216
Reserve Fund_CIP Grant Program	\$ 92,858	\$ 19,048	\$ 111,906	\$ -	\$ 111,906
Reserve Fund_Building Permit Fees	\$ 696,706	\$ (134,478)	\$ 562,229	\$ 346,857	\$ 215,371
Reserve Fund_Cemetery Improvements	\$ 33,179	\$ 5,796	\$ 38,976	\$ -	\$ 38,976
Reserve Fund_Climate Change Initiatives	\$ 125,405	\$ -	\$ 125,405	\$ -	\$ 125,405
Reserve Fund_Landfill Closure	\$ 450,388	\$ (36,911)	\$ 413,477	\$ -	\$ 413,477
Total Reserve Fund - Special Purposes	\$ 1,225,273	\$ 7,030,059	\$ 8,255,332	\$ 346,857	\$ 7,908,475
Reserve Fund_Tax Rate Stabilization	\$ 4,219,026	\$ (3,322,801)	\$ 896,224	\$ -	\$ 896,224
Reserve Fund_Elections	\$ 693	\$ 42,708	\$ 43,402	\$ -	\$ 43,402
Reserve Fund_Winter Control	\$ 286,548	\$ -	\$ 286,548	\$ -	\$ 286,548
Reserve Fund_Sick Leave Contingency	\$ 1,562,934	\$ 70,832	\$ 1,633,766	\$ -	\$ 1,633,766
Reserve Fund_Legal	\$ 765,833	\$ (148,883)	\$ 616,951	\$ -	\$ 616,951
Reserve Fund_Development Fees	\$ 173,954	\$ -	\$ 173,954	\$ -	\$ 173,954
Reserve Fund_Personnel Matters Contingency	\$ 456,827	\$ -	\$ 456,827	\$ -	\$ 456,827
Reserve Fund_Insurance	\$ 79,156	\$ -	\$ 79,156	\$ -	\$ 79,156
Reserve Fund_Recreation Facility Opening	\$ 832,829	\$ 559,427	\$ 1,392,256	\$ -	\$ 1,392,256
Reserve Fund_Safe Restart Funding	\$ 742,862	\$ (742,862)	\$ (0)	\$ -	\$ (0)
Reserve Fund_Township Initiatives	\$ 1,605,106	\$ 203,360	\$ 1,808,467	\$ 127,000	\$ 1,681,467
Total Reserve Fund - Stabilization	\$ 10,725,769	\$ (3,338,218)	\$ 7,387,551	\$ 127,000	\$ 7,260,551
Reserve Fund_Library	\$ 666,160	\$ 96,652	\$ 762,812	\$ -	\$ 762,812
Total Reserve Funds	\$ 50,894,714	\$ 1,254,243	\$ 52,148,957	\$ 22,547,739	\$ 29,601,217

Note: Reserve Funds balance is reduced by \$22,260,442 to reflect Encumbrance for both approved Operating and Capital projects not completed yet.

DEPARTMENT / Division	Operating Fund	Capital / Development Fund	Building Fee	Water & Wastewater Fund	Stormwater Fund
OFFICE OF THE CAO					
STRATEGY AND TRANSFORMATION	X				
ECONOMIC DEVELOPMENT	X				
COMMUNITY SERVICES					
FACILITIES	X				
RECREATION AND CULTURE	X				
COMMUNITY ENGAGEMENT	X				
SERVICE KING	X				
FIRE AND EMERGENCY SERVICES	X				
LIBRARY (KTPL)	X				
CORPORATE SERVICES					
CLERKS	X				
COMMUNICATIONS	X				
HUMAN RESOURCES	X				
INFORMATION TECHNOLOGY	X				
LEGAL	X				
FINANCE					
GROWTH MANAGEMENT					
BUILDING			X		
BY-LAW ENFORCEMENT	X		X		
DEVELOPMENT ENGINEERING	X	X			
PLANNING / POLICY	X				
PUBLIC WORKS					
PARKS AND FORESTRY	X				
ENVIRONMENTAL OPERATIONS	X				X
FLEET	X				
CAPITAL ENGINEERING	X	X		X	
TRANSPORTATION OPERATIONS	X				

The table above describes funds used for the Township’s operations.

- Operating Fund
- Capital Development Fund
- Building Fee
- Water & Wastewater Fund
- Stormwater Fund



Greening King



Greening King

The service area of Greening King is dedicated to **enhancing** the **environmental sustainability** and quality of life in the community. This includes comprehensive garbage and recycling programs to manage waste effectively and promote recycling. The maintenance and development of parks, trails, and open spaces provide residents with recreational opportunities and green spaces for relaxation and enjoyment. Forestry and tree management ensure the health and growth of the town's urban forest, contributing to cleaner air and natural beauty. Additionally, **climate change initiatives** focus on reducing the township's carbon footprint and promoting eco-friendly practices. Together, these services work to create a greener, healthier, and more **sustainable community** for all residents.

Headline Performance Measures



Draft Community Climate Action Plan: Comprehensive public engagement, updated fall 2024

King Environmental Action Team



12.5K+
trees, shrubs & wildflowers planted

+1.5K lbs.
of invasive species removed

Corporate Emissions Reduction

↓ 17%

decrease from 2022

Zero Carbon Building Design Designation for the **Zancor Centre** from Canada Green Building Council, the first in Canada to receive



Green Yards Program for wildflower kits, rain barrels, composters



80+
greening initiatives



Bird Friendly City Certification from Nature Canada



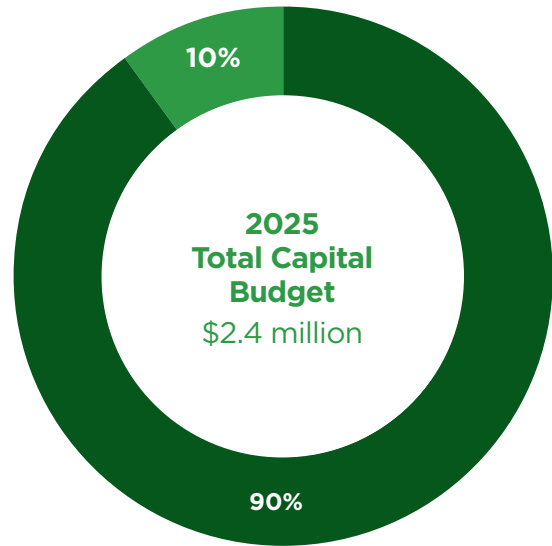
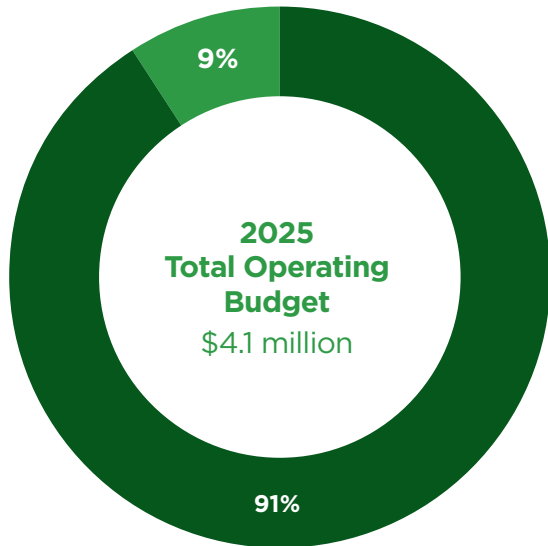
Waste Diversion
26% increase in waste diversion from 2022 helping York Region exceed its diversion target at 94%



Green Development Standards Recognized by NRU Publishing for introducing new metrics and points system

2025 Operating Budget

Percentage of 2025 Budget

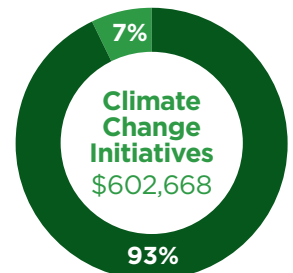
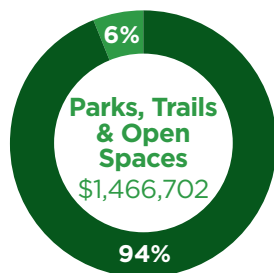
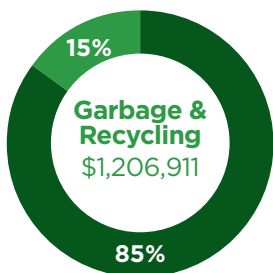


Services	2023 Approved Budget	2024 Approved Budget	2025 Total Expenses	2025 Total Revenues	2025 Proposed Budget	2025 Program Changes	2025 Approved Budget	\$ Change
Garbage & Recycling	\$1,300,274	\$1,196,638	\$1,422,311	\$(215,400)	\$1,206,911	\$-	\$1,206,911	\$10,273
Parks, Trails & Open Spaces	\$1,234,387	\$1,341,188	\$1,559,202	\$(92,500)	\$1,466,702	\$-	\$1,466,702	\$125,514
Forestry & Tree Management	\$843,660	\$843,594	\$794,673	\$-	\$794,673	\$-	\$794,673	\$(48,921)
*Climate Change Initiatives	\$393,723	\$481,590	\$645,668	\$(43,000)	\$602,668	\$-	\$602,668	\$121,078
Total Greening King	\$3,772,044	\$3,863,010	\$4,421,854	\$(350,900)	\$4,070,954	\$-	\$4,070,954	\$207,944

* Increase due to re-structuring of positions to add an additional resource in this area.

Note: The chart above does not include allocation for support services.

Percentage of 2025 Operating Budget Funded by Property Taxes

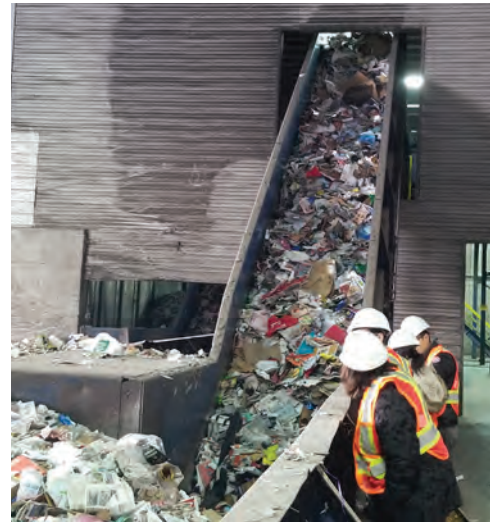


- Property tax supported
- Other revenues and recoveries

Service Based Areas

Garbage & Recycling

Garbage and recycling services for a municipality are essential for maintaining cleanliness and environmental sustainability. These services involve the regular collection and proper disposal of household waste, as well as the recycling of materials such as paper, plastic, glass, and metal. By efficiently managing waste, municipalities help reduce pollution, conserve natural resources, and promote a healthier living environment for residents. Effective garbage and recycling programs also support community efforts to minimize landfill use and encourage responsible waste management practices.



Parks, Trails & Open Spaces

Parks, trails, and open spaces are essential for the Township as they provide numerous benefits to the community. These areas offer residents opportunities for recreation, relaxation, and physical activity, which contribute to overall health and well-being. Moreover, they serve as vital green spaces that enhance the township's aesthetic appeal, promote biodiversity, and support environmental sustainability. Additionally, parks and trails foster a sense of community by providing spaces for social interactions, events, and activities. By maintaining and developing these areas, the township ensures a high quality of life for its residents and preserves natural resources for future generations.





Forestry & Tree Management

Forestry and tree management services are crucial for maintaining the health and sustainability of urban forests, street trees and park trees in a municipality. These services include planting, pruning, and removing trees to ensure safety and promote growth. Effective tree management helps prevent hazards such as falling branches and trees, which can cause property damage and pose risks to public safety. Additionally, these services provide environmental benefits, such as improved air quality, reduced urban heat island effects, and enhanced biodiversity. By managing the urban forest effectively, municipalities can create a greener, healthier, and more vibrant environment for residents and visitors.



Climate Change Initiatives

The importance of climate change initiatives for the Township is emphasizing the need to develop environmentally sustainable solutions that reduce the Township's footprint and mitigate the impacts of climate change. Climate change initiatives are crucial for the Township as they aim to reduce greenhouse gas emissions, protect natural resources, and enhance the resilience of the community against the adverse effects of climate change. These initiatives include developing and implementing a Climate Change Action Plan, promoting green development standards, and investing in sustainable infrastructure and practices. By taking proactive measures, the Township can ensure a healthier environment and improve the overall quality of life for its residents.



2024 Accomplishments by Service Area

Garbage & Recycling

- Provided residents up to date information through the **Recycle Coach App**.
- As of **August 2024**, the residential waste stream has collected **1702.5 tonnes of waste**, 1497.99 tonnes of recyclables, 603.25 tonnes of yard waste, and 1437.17 tonnes of organics.
- Submitted the Resource Productivity and Recovery Authority (RPRA) Paper Supply Report for 2023.
- Implemented a **Paper Supply Reporting program** for 2024.

Parks, Trails & Open Spaces

- Successfully completed capital projects such as **Tasca Park washroom** building and **Salamander Park Splash Pad**.
- Developed a **digital maintenance tracking system** to keep staff informed about service levels and identify opportunities for **improving maintenance** practices.
- Successfully maintained **254 hanging baskets and 84 flower barrels** for the municipality, ensuring vibrant and healthy displays that enhanced the community's aesthetic and contributed to a welcoming environment.
- **Collected 88 tonnes of garbage** through out the municipal parks and open spaces.

Forestry & Tree Management

- **Planted 257 large calibre tree** street/park trees, consisting of 154 dead tree replacements and 103 new trees to grow the canopy.
- Developed and successfully implemented a **tree fertilization program** which saved many municipal trees in declining health and brought them back to life.
- Block pruned 21 streets in the municipality
- Logged and **completed 358 work orders** throughout the municipality, which 28 were after hours emergency calls.

Climate Change Initiatives

- **Successful planting of 10,000+ trees**, shrubs, and wildflowers for 2024 annually, enhancing biodiversity and green spaces.
- Endorsement of the **King Community Climate Action plan**
- Created the **King Environmental Action Team (KEAT)**
- Implemented a **NEW! Community Composting Program**
- Identified new funding opportunities to support projects

Opportunities & Risks

Emerging trends and challenges have an immediate and/or long-term impact on the nature of the administrative, operational, and financial aspects of the services provided by the department. These trends and challenges allow Council and staff to monitor and react to them in order to **take advantage of opportunities and minimize impacts** going forward.

Opportunities

Risks

Garbage & Recycling

- Province moving towards Blue Box transition deadline of January 1, 2026.
- Changing regulatory framework for recycling.
- Promote recycling program changes within the community.

- Addressing non-eligible sources with the Blue Box transition.

Parks, Trails & Open Spaces

- Continue to develop exceptional park spaces through land developments.
- Explore provincial and federal grants for park development to enhance resources.
- Develop new park amenities to attract diverse user groups, including youth, seniors, and families.

- Meeting expectations of citizens and municipal stakeholders
- Difficulty in recruiting and retaining qualified staff can affect park maintenance and program delivery.
- Limited funding can hinder maintenance, development, and programming, impacting service quality and community satisfaction.

Opportunities

Risks

Forestry & Tree Management

- Growing and maintaining the canopy through land development and partnered plantings
- Leverage technology, such as GIS mapping and drone surveys, for better inventory management, health assessments, and resource allocation.

- Balancing staff resources while maintaining funding sources
- Aging or unhealthy trees pose risks of falling branches or uprooting, necessitating regular inspections and maintenance to ensure community safety.

Climate Change Initiatives

- Leveraging the Natural Asset Inventory to attract funding and partnerships for conservation projects.
- Engaging the community in tree planting and invasive species management efforts, fostering local stewardship and environmental awareness.
- Utilizing data from the refreshed Corporate Energy Management Plan to achieve significant cost savings and reduce carbon footprint.
- Strengthen resilience measures through policy/procedure development for the King Community Climate Action Plan to better prepare for and respond to climate-related challenges.
- Promoting King's Tree Canopy Cover project as a model for other municipalities, showcasing leadership in urban forestry.

- Potential challenges in maintaining the health and survival rate of newly planted trees, shrubs, and wildflowers.
- Inadequate funding or resources to fully implement and sustain the Invasive Species Management Plan.
- Securing adequate funding for retrofits and upgrades to the proposed Corporate Energy Management Plan Refresh.
- Resistance from stakeholders or community members could impact the progress of the King Community Climate Action Plan.
- Difficulty in accurately compiling and updating the Natural Asset Inventory due to data limitations or access issues.

2025 Priority Details

Garbage & Recycling



- Action plan for non-eligible source recycling.
- Successfully implement policy changes to support the **Blue Box Transition**.
- Submit 2024 Paper Supply Reporting.
- Promote proper waste management and diversion within the community.

Parks, Trails & Open Spaces



- Create a condition assessment program for parks assets
- Investigate options for high season evening/weekend staff
- Continue to **develop parks maintenance data collection** to better inform service levels
- Implement short term goals indicated by the **Parks and Trails Master Plan**.

Forestry & Tree Management



- Update the **tree inventory**
- Develop a block pruning strategy
- Digitize the **work order system**

Climate Change Initiatives



- The **planting of 10,000 trees**, shrubs, and wildflowers annually, enhancing biodiversity and green spaces.
- Development of a comprehensive **Natural Asset Inventory**, providing a detailed account of valuable natural resources.
- Creation of an **Invasive Species Management Plan** to protect native ecosystems and promote sustainable practices.
- Implementation of short-term goals from the King Community Climate Action Plan, indicating progress in climate resilience and sustainability initiatives.
- Refresh of the **Corporate Energy Management Plan** to incorporate the latest best practices and technologies in energy efficiency.





Keeping King Safe

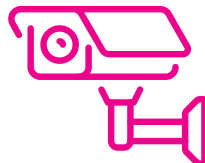
Keeping King Safe

Keeping King Safe encompassing **Fire and emergency services, Animal services, Bylaw services, and traffic calming** plays a crucial role in maintaining the safety and well-being of the community. **Fire and emergency services** are dedicated to responding swiftly to fires, medical emergencies, and other critical incidents, ensuring the protection of lives and property. **Animal services** focus on the welfare of animals, addressing issues such as stray animals, animal cruelty, and pet adoptions. **Bylaw services** ensures that local regulations are followed, addressing concerns like noise complaints, property maintenance, and illegal dumping. **Traffic calming** measures are implemented to enhance road safety, reduce speeding, and create safer environments for pedestrians and cyclists. Together, these services work collaboratively to create a secure, orderly, and **compassionate community**.

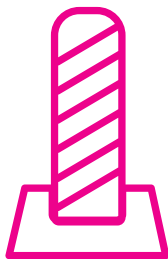
Headline Performance Measures



AMPS Expansion for Site Alteration and Speeding
streamlined enforcement,
increased fines for
repeat offenders



Automated Speed Enforcement Cameras
reducing speeding
and collisions



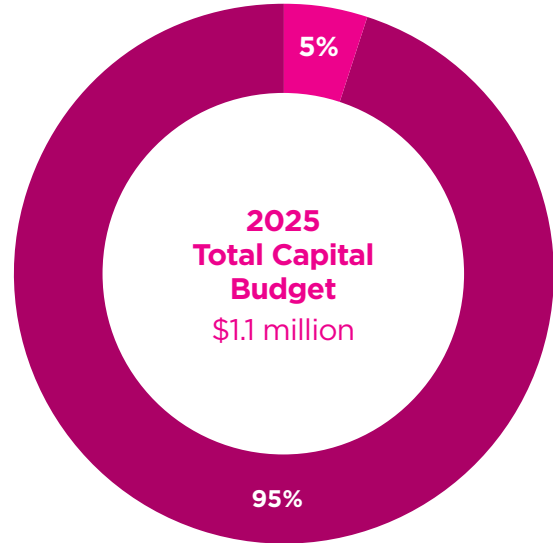
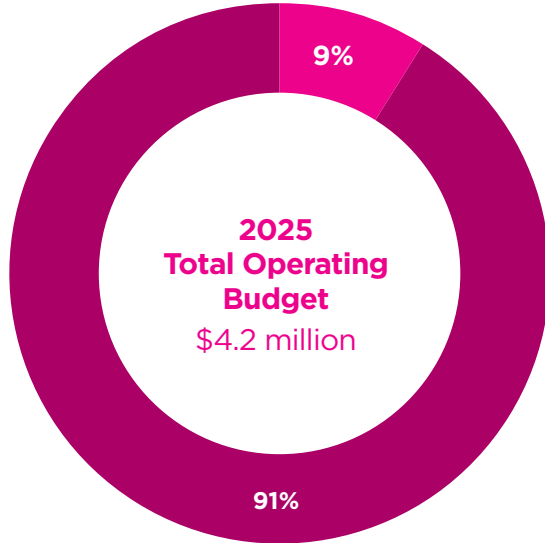
Traffic Calming Measures flexible
bollards throughout King

Superior Tanker Shuttle Service 5-Year Accreditation Fire Underwriters Survey



2025 Operating Budget

Percentage of 2025 Budget

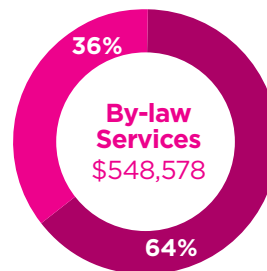
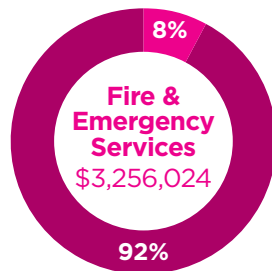
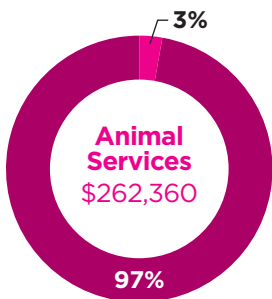


Services	2023 Approved Budget	2024 Approved Budget	2025 Total Expenses	2025 Total Revenues	2025 Proposed Budget	2025 Program Changes	2025 Approved Budget	\$ Change
Animal Services	\$233,377	\$240,880	\$269,360	\$(7,000)	\$262,360	\$-	\$262,360	\$21,480
* Fire & Emergency Services	\$2,927,134	\$3,022,819	\$3,538,523	\$(282,500)	3,256,024	\$-	\$3,256,024	\$233,205
By-law Services	\$706,128	\$743,477	\$854,078	\$(305,500)	\$548,578	\$-	\$548,578	\$(194,899)
Traffic Calming	\$73,298	\$106,431	\$104,353	\$-	\$104,353	\$-	\$104,353	\$(2,078)
Total Keeping King Safe	\$3,939,937	\$4,113,607	\$4,766,314	\$(595,000)	\$4,271,315	\$-	\$4,271,315	\$157,708

* Main Increase due to change in rate structure with Volunteer Fire Firefighters.

Note: The chart above does not include allocation for support services.

Percentage of 2025 Operating Budget Funded by Property Taxes



● Property tax supported ● Other revenues and recoveries

Service Based Areas

Animal Services

Animal services are dedicated to ensuring the welfare and safety of animals within the community. They address issues such as stray animals, animal cruelty, and pet adoptions. Their responsibilities include rescuing and caring for lost or abandoned animals, investigating reports of animal abuse, and promoting responsible pet ownership through education and outreach programs. It also includes issuing licences, collecting fees, and maintaining accurate records for registration of dogs and cats.



Fire & Emergency Services

Fire and emergency services are dedicated to protecting lives and property by responding swiftly to fires, medical emergencies, and other critical incidents. These services often include volunteer firefighters who play a crucial role in the community. Volunteer firefighters are trained professionals who offer their time and skills to assist in emergency situations. Their commitment and bravery ensure that the community receives prompt and effective emergency response, enhancing overall safety and resilience.





Bylaw Services

Bylaw services are responsible for ensuring that local regulations and ordinances are followed within the community. These services address a variety of issues, including noise complaints, property maintenance, illegal dumping, and other violations of municipal bylaws. Bylaw enforcement officers work to maintain order and safety by investigating complaints, issuing warnings or fines, and educating residents about local laws. Their efforts help to create a clean, safe, and orderly environment for all community members.



Traffic Calming

Traffic calming services are designed to enhance road safety and improve the quality of life in residential areas. These services implement measures such as speed bumps, bollards, and road narrowing to reduce vehicle speeds and discourage through traffic. By creating safer environments for pedestrians and cyclists, traffic calming services help to prevent accidents and promote a more peaceful and livable community. Their efforts contribute to a safer and more enjoyable experience for all road users.



2024 Accomplishments by Service Area

Animal Services

- **Successfully reviewed** our intake application process for animal licensing and identified and implemented opportunities to enhance efficiencies in **collaboration with Vaughan Animal Services**.

Fire & Emergency Services

- As part of the 2024 Fire Underwriters Survey (FUS) review, Fire and Emergency Services demonstrated an improvement in **Public Fire Protection Classification** in Commercial Line Insurers.
- Fire and Emergency Services **is finalizing a Fire Master Plan update** with the final document being presented to King Council in 2025.
- **Two additional dry fire hydrants were installed** and tested and placed into service. These were strategically placed mid-point between the villages of Schomberg and Nobleton.
- **New 2500 imperial gallon tanker truck** was placed in service at the Nobleton Fire Station. With enhanced features, this new truck is capable of fighting a structure fire, as well as transporting additional water to a rural fire scene.
- King Fire and Emergency Services firefighters were trained in the **delivery of Epi-pens** in the event that one of our residents (based upon protocols) requires the administration of epinephrine in the event of anaphylaxis (bee stings, etc.).
- All of the fire departments frontline **defibrillators were updated** to the newest technology to help better service frontline staff during a medical response.
- **New equipment/ gear washer installed** at our Nobleton Fire Station as part of our cancer prevention program for all of our firefighters. This washer is designed to decontaminate breathing apparatus, boots, gloves, and helmets.
- **Twenty-four firefighters completed their 6-month recruitment** program and were certified to NFPA Standards under the new Provincial Regulation – O.Reg. 343/22: Firefighter Certification.
- Under our new **Driver Certification Program** (DCP), 20 firefighters were trained and instructed by our own fire service members as qualified driver/pump operators. This program is overseen by the Ministry of Transportation and meets NFPA requirements under O.Reg. 343/22.

Bylaw Services

- Bylaw Services expanded the **Administrative Monetary Penalty System** to include additional bylaws such as, Clean Yards, Fence, Firework, Noise, Signs, Road Occupancy, Site Alteration, Parks and Property Standards.
- Hiring a Bylaw Services Supervisor to provide oversight and direction to Bylaw Officers.
- **Rebranding** of Bylaw Enforcement Division to **Bylaw Services Division**.
- **Enhancement of officer's expertise** through education, training and mentorship.
- Stakeholder with the Greater Toronto Area **working group for illegal land use**.
- Successful presentation to council on service levels provided by Bylaw Services Division.
- Created and **developed a QR code** to be installed on Bylaw Services vehicles and notices for **customer service enhancements**.

Traffic Calming

- 2024 implementation measures included **2 radar boards, 10 speed humps, and 5 locations for flex bollards**
- **46 Total Traffic Calming** intake requests in 2024
- **10+ locations** meet the warrant analysis and will have traffic calming implementation measures in **2025**



Opportunities & Risks

Emerging trends and challenges have an immediate and/or long-term impact on the nature of the administrative, operational, and financial aspects of the services provided by the department. These trends and challenges allow Council and staff to monitor and react to them in order to **take advantage of opportunities and minimize impacts** going forward.

Opportunities

Risks

Animal Services

- Collaboration and Partnerships with organizations like Vaughan Animal Services have enhanced our service efficiency. Our proactive approach to collaboration has allowed us to share resources and expertise, benefiting the community.

- **Public Perception:** If challenges or changes in the licensing process are not addressed effectively, it may lead to dissatisfaction among residents, impacting the Township's reputation.

Fire & Emergency Services

- Homeowners taking smoke alarm and carbon monoxide alarm safety seriously along with home escape planning continues to be a concern with our department. Partnerships with local builders that support our door-to-door smoke alarm program with supplies is a great asset.

- In 2022, there were 133 fire related deaths in Ontario. In 2023, there were 121 fire fatalities. Having our residents ignore the requirement of having working smoke alarms within their homes could be fatal. The inherent risk to both residents and firefighters increases if a fire were to occur.

Bylaw Services

- Increasing need for collaboration and new ways of offering services to ensure efficiencies in resolving issues.
- Uses currently operating in contravention of zoning bylaws that require additional controls and enforcement tools.
- Increased aggression towards officers while administering enforcement outcomes (parking tickets, zoning notices, remediation)

- Timelines to conclude investigative and enforcement outcomes are lengthy.
- Limiting involvement in disputes between neighbours that are not matters regulated under Municipal By-Laws.
- On-going and continued implications with limited court time available.

Traffic Calming

- Increased safety, improved quality of life, enhanced livability/walkability, reduced noise and pollution with slower speeds, sustainability goals

- Community resistance to changing traffic patterns, unintended consequences such as diverting traffic to neighboring streets, cost implications, maintenance challenges, limited effectiveness, potential impact to emergency services, potential conflicts or resistance from residents who will have devices adjacent to properties.

2025 Priority Details

Animal Services



- **2025 Modernization of Animal Licences** - Improve Animal Licensing Processes by Streamlining the animal licensing application process to make it easier for residents to register their pets, and renew their licenses
- With our partnership with VAS, we will **strengthen enforcement of animal regulations** ensuring compliance and promoting responsible pet ownership.

Fire & Emergency Services



- Increase Public Education opportunities (Fire & Life Safety education) across the Township
- **Strengthen Emergency Preparedness**
- Manage Organizational & Community Risk – Hazard Identification and Risk Assessment (HIRA)
- Continue fire inspections of occupancies arising from complaints, requests, retrofit
- Conduct pre-fire planning in first due areas
- **Records Management Software** implementation

Bylaw Services



- Consider implementing set-fines for zoning offences
- Continuing to expand on **cross jurisdictional training** and collaboration.
- Providing staff educational / training opportunities – ensuring all staff have completed **MLEO and OAPSO designations**.
- Increasing use of leveraging technologies to inform business decisions
- Continued **modernization of systems** and process enhancements (i.e., AIMS **expansion for AMPS**)

Traffic Calming



- **Reduce motorized vehicle speeds** throughout the Township
- **Enhance public safety** by addressing most frequent pedestrian concerns
- Targeted locations including high-traffic locations, school zones, and neighborhoods with history of incidences
- **Public Awareness** status updates as to where inquiries sit and their status
- Budget Planning, Data Collection, and Prioritization



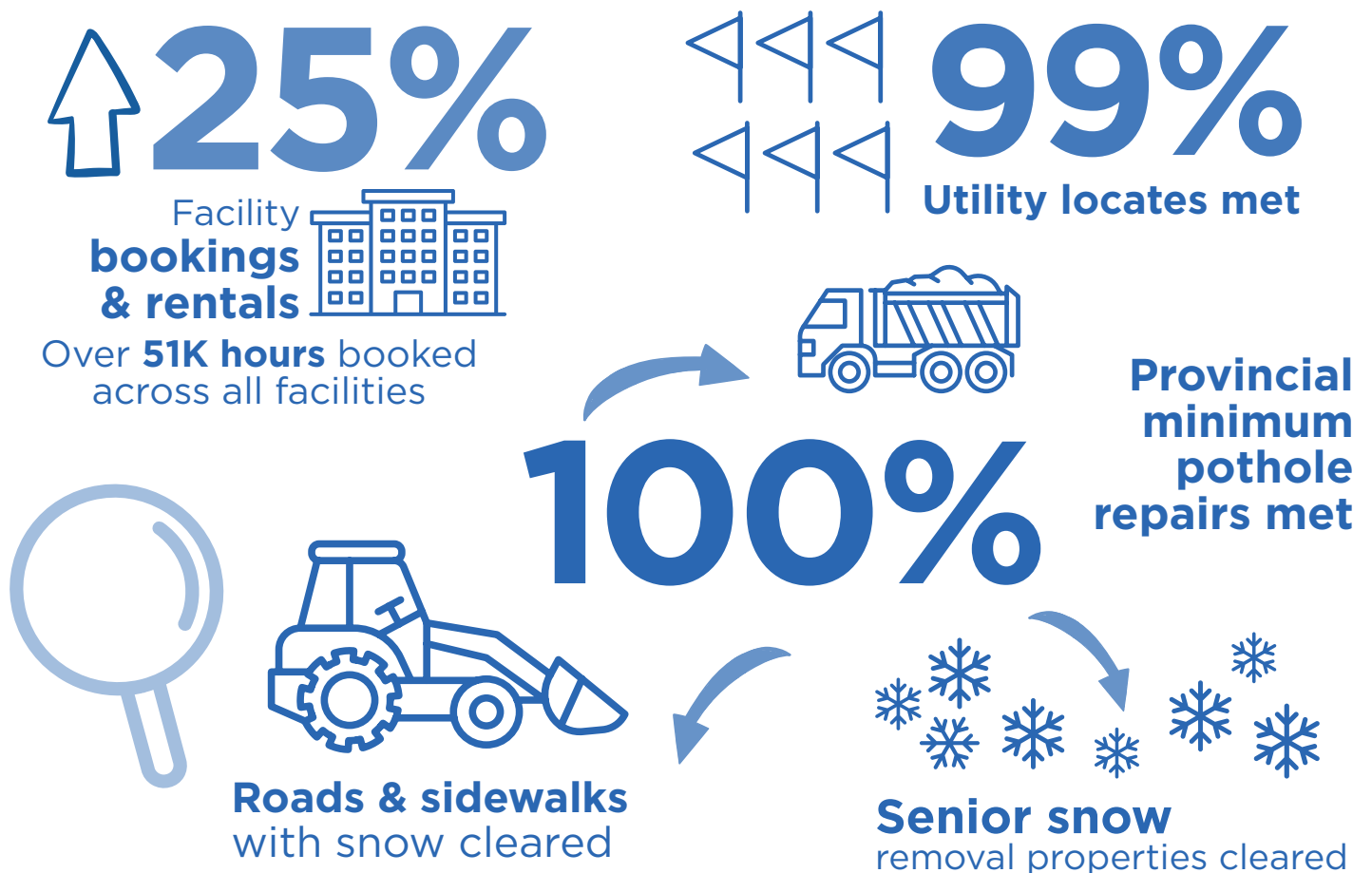


Maintaining King

Maintaining King

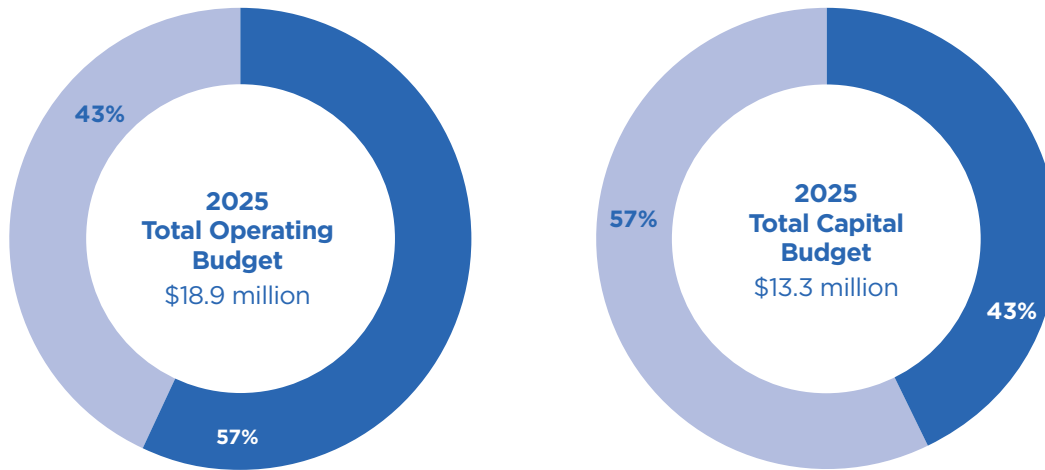
The service area for **Maintaining King** includes a wide range of responsibilities aimed at ensuring the township's infrastructure is **safe, functional, and well-maintained**. This includes road maintenance to keep streets in good condition, winter maintenance to manage snow and ice, and sidewalk upkeep to ensure pedestrian safety. Additionally, the service area covers **street lighting** to enhance visibility and security, **facility maintenance** to keep public buildings in optimal condition, fleet services to manage and maintain the township's vehicles, and asset management to oversee and preserve the township's physical assets. Together, these services work to provide a well-maintained and efficient environment for all residents and visitors.

Headline Performance Measures



2025 Operating Budget

Percentage of 2025 Budget



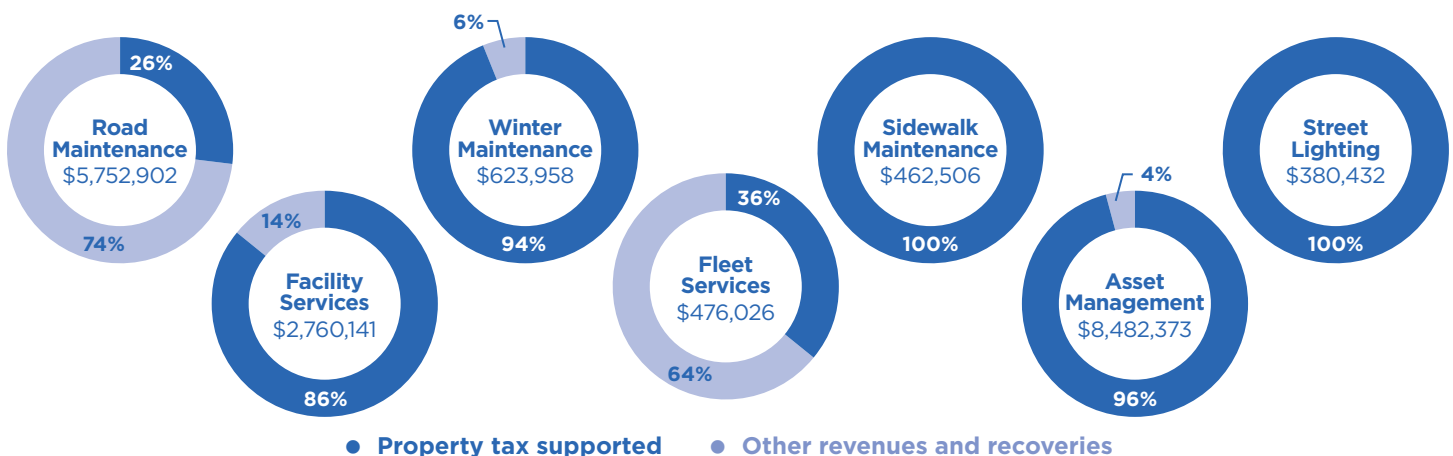
Services	2023 Approved Budget	2024 Approved Budget	2025 Total Expenses	2025 Total Revenues	2025 Proposed Budget	2025 Program Changes	2025 Approved Budget	\$ Change
Road Maintenance	\$5,642,308	\$5,763,988	\$21,893,533	\$(16,140,630)	\$5,752,902		\$5,752,902	\$(11,086)
Winter Maintenance	\$618,149	\$599,515	\$665,322	\$(41,364)	\$623,958	\$-	\$623,958	\$24,443
Sidewalk Maintenance	\$267,056	\$374,988	\$462,506	\$-	\$462,506	\$-	\$462,506	\$87,518
Street Lighting	\$404,498	\$407,673	\$380,432	\$-	\$380,432	\$-	\$380,432	\$(27,241)
*Facility Services	\$1,911,829	\$1,974,081	\$3,225,637	\$(465,496)	\$2,760,141	\$-	\$2,760,141	\$786,060
**Fleet Services	\$510,633	\$448,938	\$1,324,966	\$(848,940)	\$476,026	\$-	\$476,026	\$27,088
Asset Management	\$7,158,571	\$7,530,281	\$8,842,373	\$(360,000)	\$8,346,219	\$136,154	\$8,482,373	\$952,092
Total Maintaining King	\$16,513,044	\$17,099,464	\$36,794,769	\$(17,856,430)	\$18,980,363	\$136,154	\$19,116,517	\$2,017,053

* Includes a restructure of staffing from various facilities into one area.

** Includes an increase to the Capital Program for Infrastructure Projects.

Note: The chart above does not include an allocation for Support Services.

Percentage of 2025 Operating Budget Funded by Property Taxes



Service Based Areas

Road Maintenance

Road maintenance is essential for the township for several reasons. Firstly, it ensures the safety of all road users, including drivers, cyclists, and pedestrians. Well-maintained roads reduce the risk of accidents caused by potholes, cracks, and other hazards. Regular maintenance also extends the lifespan of the road infrastructure, saving money in the long run by preventing costly repairs and replacements. Additionally, good road conditions improve the overall quality of life for residents by providing smooth and efficient transportation routes. Lastly, well-maintained roads enhance the aesthetic appeal of the township, making it a more attractive place to live and visit.



Winter Maintenance

Winter maintenance service for a municipality involves the systematic and proactive management of snow and ice to ensure the safety and accessibility of roads, sidewalks, and public spaces during the winter months. This service includes snow plowing, sanding, salting, and de-icing to prevent accidents and maintain smooth traffic flow. Effective winter maintenance is essential for protecting infrastructure, supporting emergency services, and ensuring that residents can continue their daily activities without interruption. By keeping public areas clear and safe, municipalities enhance the overall quality of life for their communities during the challenging winter season.





Sidewalk Maintenance

The sidewalk maintenance program is essential for ensuring safe and accessible pathways for all users. It includes regular inspections to identify hazards like cracks and uneven surfaces as well as using a standardized rating system to prioritize repairs. Routine maintenance involves leveling uneven areas as well as keeping sidewalks clear of debris and snow. For sections that are not in a state of good repair, complete replacements are planned. Residents are encouraged to report issues through a public reporting system (CRMs), allowing for timely responses to urgent concerns. By prioritizing sidewalk maintenance, communities can enhance pedestrian safety and promote a more walkable environment.



Facility Services

The Facilities Services division manages and maintains a diverse portfolio of municipal assets, including community halls, arenas, libraries, operations buildings (such as works yards and parks depots), fire stations, and municipal offices. Our primary responsibility is to ensure these facilities meet the operational and capital needs of the Township, supporting municipal staff, community organizations, lessees, and the public. This involves delivering high-quality arena operations and maintenance, contract management, and the supervision of general facility maintenance. Our team also oversees mechanical systems, security and life safety systems, and environmental sustainability measures across more than 30 facilities. We aim to create safe, functional, and welcoming spaces that align with the Township's strategic goals, while supporting the diverse needs of our community.



Fleet Services

Fleet services for the Township are responsible for managing and maintaining the various vehicles and equipment used in public works and other municipal operations. This involves ensuring that all vehicles are in good working condition, scheduling regular maintenance, and handling repairs. The types of equipment managed by fleet services typically include dump trucks, backhoes, street sweepers, gradalls, tractors, mowers, and other specialized machinery. By keeping this equipment in optimal condition, fleet services help ensure that municipal operations run smoothly and efficiently, thereby contributing to the overall well-being and functionality of the community.



Streetlighting

Streetlighting plays a crucial role in enhancing public safety and security. It illuminates roads, sidewalks, and public spaces, making it easier for pedestrians and drivers to navigate during nighttime and low-light conditions. Effective streetlighting helps reduce the risk of accidents and crime, thereby contributing to a safer environment for residents and visitors. Additionally, well-lit streets support the smooth functioning of daily activities within the community.



Asset Management

Asset management is crucial for a municipality as it ensures the efficient and effective use of resources to maintain and improve infrastructure and services. By systematically tracking and managing assets, municipalities can make informed decisions about maintenance, repairs, and replacements, ultimately extending the lifespan of assets and reducing costs. This proactive approach helps prevent unexpected failures, enhances public safety, and ensures that residents receive reliable and high-quality services. Additionally, asset management supports long-term planning and budgeting, enabling the Township to allocate resources strategically and sustainably.



2024 Accomplishments by Service Area

Road Maintenance

- Dust suppressant applied to all gravel roads by Q2
- Granular A material applied to all gravel roads by Q2
- **100% of potholes repaired** meeting the Provincial Minimum Maintenance Standards (O.Reg. 239/02)
- All Township roads were swept by Q2
- Approximately 10 km of ditching completed

Winter Maintenance

- Achieved a winter maintenance service level higher than the Provincial Minimum Maintenance Standards (O.Reg. 239/02)
- **Provided Senior Snow Removal services** to approximately 130 homes in the Township of King, with a completion rate of 100%

Sidewalk Maintenance

- Approximately 700 sidewalk trip hazards removed
- **2024 sidewalk assessment completed** for entire Township sidewalk network
- Sidewalk assessment criteria was broken out into 8 categories
- **118 km of sidewalk maintained** throughout the Township
- 434 bays of sidewalk were replaced in 2024

Facility Services

- Oversaw the repair of the sagging ceiling at Laskay Hall, enabling its safe reopening.
- Managed multiple capital projects, including security system installations and hydro service upgrades at the Public Works Yard for future EV charging needs.
- Procured two Electric Ice Resurfacers for the Zancor Centre, delivered on time and under budget.
- Achieved budget efficiencies, **saving approximately \$24,000.**
- **Completed Building Condition Audits** for over 30 facilities to inform asset management planning.
- Pivoted operations by **re-opening King City Lions Arena** to meet public, user group, and Jr. A Hockey team needs due to Zancor Centre delays.

Fleet Services

- **Maintain a fleet of approximately 130 vehicles/equipment** in a state of good repair.

Streetlighting

- **2,855 total streetlight assets are maintained** by the Township
- 2,277 streetlights have been retrofitted with control nodes and remote monitoring capabilities
- Approximately 2,277 streetlights are equipped with LED fixtures
- 23 total Streetlight related CRMs were received in 2024 (as of September 2024)
- **78 repairs to streetlights were executed** in direct result of received CRMs (as of September 2024)

Asset Management

- **Completed King's Asset Management Plan Update** for current levels of service of non-core assets (Facilities, Parks, Fleet and Equipment, Fire Apparatus & Equipment, Sidewalks) bringing the Township into compliance with Ontario Regulation 588/17.
- Commenced **King's Comprehensive Asset Management Plan** for proposed levels of service for all assets to bring the Township into compliance with the next phase of Ontario Regulation 588/17 prior to July 1, 2025
- Improved processes to support the Asset Management Plan and the Corporate Asset Management System



Opportunities & Risks

Emerging trends and challenges have an immediate and/or long-term impact on the nature of the administrative, operational, and financial aspects of the services provided by the department. These trends and challenges allow Council and staff to monitor and react to them in order to **take advantage of opportunities and minimize impacts** going forward.

Opportunities

Risks

Road Maintenance

- Involving the community in reporting road issues can ensure that critical areas are addressed promptly
- Utilizing new technologies, such as road sensors and gps can improve the efficiency and effectiveness of maintenance activities

- Aging Infrastructure, older roads may require more frequent and extensive repairs, increasing the overall maintenance burden
- Climate change causing unpredictable weather including heavy rain and flooding

Winter Maintenance

- Using technology to improve data sets that ultimately improve the service level
- Use of smart, efficient winter material including the new service level of exclusive salt in our urban areas in order to lower overall costs as well as minimize environmental impacts
- Improve communication through updates on social media as well as the Township's website

- Department and Fleet expansion must be in line with development and growth of our road network to ensure we can maintain our service level
- Ensuring that all necessary equipment and resources are available and in good working condition is crucial. Breakdowns or shortages of equipment, such as snowplows and salt spreaders, can hinder maintenance efforts and lead to delays

Opportunities

Risks

Sidewalk Maintenance

- Using technology to facilitate better data-driven decisions

- Unpermitted work causing unknown damage to the ROW

Facility Services

- Focus on energy-efficient upgrades to reduce costs and improve environmental impact.
- Leverage smart building technologies to optimize operations and reduce downtime.
- Capitalize on provincial and federal funding for infrastructure and green initiatives.
- Use Building Condition Audits to enhance capital planning and meet long-term needs.

- Deferred maintenance and aging facilities could increase costs, disrupt services, and pose safety risks.
- Rising costs of materials, labor, and energy may strain budgets and limit future projects.
- Staffing challenges could lead to inefficiencies and reliance on contractors.

Fleet Services

- Using technology including our asset management software and gps to ensure better data-driven decisions
- Preventative maintenance and inspections help build a more sustainable fleet
- Investing in training programs for fleet management staff can improve their skills and knowledge, leading to better maintenance practices and more efficient operations

- Our aging fleet of large vehicles may require more frequent repairs and maintenance, increasing operational costs and the risk of breakdowns
- Our fleet staff currently work out of 2 different space constrained yards creating major inefficiencies in our preventative maintenance schedule

Opportunities

Risks

Streetlighting

- | | |
|---|--|
| <ul style="list-style-type: none">• New streetlight asset inventory will improve our data and allow better decision making for service levels going forward | <ul style="list-style-type: none">• Adequate funding required for future years based on studies and recommendations conducted in 2025. |
|---|--|

Asset Management

- | | |
|--|--|
| <ul style="list-style-type: none">• Progressive requirements of Ontario Regulation 588/17 including a fully financialized Asset Management Plan for all municipal assets by July 1, 2025.• Further development within the Corporate Asset Management System - Citywide to support asset management data and planning. | <ul style="list-style-type: none">• Review, verification, and input needed of various municipal assets to continue growing our asset inventory and condition assessments with accurate and detailed information. |
|--|--|



2025 Priority Details

Road Maintenance



- Maintenance of the Townships Roadways equal to or better than Minimum Maintenance Standards (Ontario Regulation 239/02) for **Public Safety** and to maintain our infrastructure in a state of good repair.

Winter Maintenance



- Continue to develop, maintain, and improve Winter Maintenance levels of service.
- **Maintenance of the Townships Roadways** equal to or better than Minimum Maintenance Standards (Ontario Regulation 239/02) for Public Safety and to maintain our infrastructure in a state of good repair.

Sidewalk Maintenance



- **Enhance public safety** by reducing unfavorable sidewalk conditions throughout the Township
- Execute a full assessment and inventory of all sidewalks and prioritization for upcoming 2025 works
- Budget planning to ensure both **immediate repairs and long-term repairs** are planned
- Maintenance equal to or better than Minimum Maintenance Standards (Ontario Regulation 239/02) for **Public Safety** and to maintain our infrastructure in a state of good repair.

Facility Services



- **Improve facilities** through targeted upgrades for asset **sustainability and fiscal responsibility**.
- Implement green initiatives like **energy-efficient retrofits** to mitigate climate change.
- Use facility audits and data for evidence-based planning and capital projects.
- Streamline service delivery with digital tools for booking and maintenance.
- Expand **preventative maintenance strategies** to reduce costs and enhance efficiency.

Fleet Services



- Greening fleet
- Improve sustainability
- Update fleet replacement strategy
- Investigate fleet pooling between departments

Streetlighting



- Improve Township safety
- **Improve remote monitoring** capabilities which in turn improves our maintenance response times
- Conduct a comprehensive assessment of existing streetlights
- Budget planning to secure funding for both immediate repairs and long-term upgrades

Asset Management



- **Asset Management Plan Update:** Complete by July 1, 2025 to bring the Township into compliance with Ontario Regulation 588/17.
- Increase the volume of asset condition information in Citywide.
- Continually improve the asset management data and procedures.





Initiative Details

Department:	Public Works	Tax Levy Impact:	Yes
Division:	Asset Management	Date:	
Submitted By:	Samantha Fraser	Laserfiche Doc #:	

Recommendation

The Public Works department recommends the addition of an Asset Management Supervisor (AMS) to the team. Currently, the Asset Management Division consists of one full-time coordinator reporting to the Director of Public Works. By adding an AMS, the Township will significantly strengthen its infrastructure management capabilities, provide leadership to the division, and develop comprehensive corporate and administrative policies. This addition will improve coordination across departments, focus on long-term strategic goals, and provide strategic oversight to complement the current efforts of the Strategic Policy and Asset Management Coordinator.

This position is critical in supporting the growing asset management needs within the Township, including implementing best practices and ensuring compliance with *O.Reg. 588/17 Asset Management Planning for Municipal Infrastructure*. The AMS will ensure the Township's assets are managed efficiently, enabling the Township to maintain, upgrade, and optimize our infrastructure effectively. This will result in reduced long-term costs, minimized risks to public safety, and improved service delivery.

Corporate Strategic Plan Alignment

Impacted Area(s)		Discussion of Impact
Priority Area(s)	<i>Sustainable Asset Management</i>	Adding an AMS will greatly improve asset management within the Township. Currently, the Asset Management Coordinator handles daily tasks and data management, which is very demanding across all municipal assets. The AMS will take on a strategic role, collaborating with senior leadership for long-term planning and aligning asset management with municipal goals, including the Corporate Strategic Plan, financial sustainability, and public safety. The AMS will ensure compliance, create guidelines for all departments, and help with financial planning. This position will enhance support and coordination across departments, improve decision-making with formal risk mitigation strategies, develop optimized maintenance programs, and oversee the lifecycle of infrastructure. By focusing on strategic asset management, we can use resources more effectively, reduce costs, extend asset life, decrease emergency repairs, and prevent unplanned shutdowns.
Objective(s)	<i>Develop asset-funding strategies which ensure long-term fiscal sustainability. Improve our linear and non-linear assets for continued community use and enjoyment.</i>	
Key Results	<i>Finalize and Implement the Asset Management Program by 2025. Create and implement an Asset-Funding strategy by 2025. Establish the levels of service for all linear and non-linear assets by 2025.</i>	

Financial Impact (Operating Budget - Incremental)

One Time Request for Annual Budget Only?	No	Salary Pay Grade if Applicable	Supervisor
--	----	--------------------------------	------------

	2024 Budget	# of Months in 2024	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #	
Revenues						
Total Revenues	\$ -		\$ -			
Expenses						
Salaries	\$ 99,359.00	12	\$ 99,400.00	1	10-15-1524-2000	
Benefits	\$ 31,795.00	12	\$ 31,800.00		10-15-1524-2200	
Office supplies	\$ 500.00		\$ 500.00		10-15-1524-3000	
Memberships	\$ 500.00		\$ 500.00		10-15-1524-3200	
Training	\$ 1,000.00		\$ 1,000.00		10-15-1524-3200	
Cell Phone	\$ 500.00		\$ 500.00		10-15-1524-3350	
Furniture (If applicable)			\$ -			
Computer	\$ 2,500.00		\$ -		10-15-1524-3019	
Total Expenses	\$ 136,154.00	12	\$ 133,700.00			
Net Expenses/(Revenue)	\$ 136,154.00		\$ 133,700.00			

Rationale and Impact Review

Rationale and Benefits	Impact of Not Proceeding
<p>This role supports Strategic Leadership for the Asset Management Division, ensures regulatory compliance of assets, and identifies public safety risks to protect the municipality from liability. It enhances coordination, tracks asset performance, manages resources, meets asset management regulations, and seeks grants to secure funding for infrastructure projects.</p>	<p>Managing municipal infrastructure is highly complex and needs careful long-term planning. Without a dedicated AMS, the Township risks inefficiency and missed opportunities for proactive asset management. This could lead to increased asset wear, higher repair and replacement costs, safety risks, non-compliance, and service disruptions. A dedicated AMS ensures regulatory compliance, supports sustainable infrastructure, and promotes strategic growth in asset management.</p>

Performance Measures

Explanation	Explanation
<p>Regulatory Compliance: Ensuring compliance with O.Reg. 588/17 <i>Asset Management Planning for Municipal Infrastructure</i> and other relevant regulations.</p> <p>Resource Utilization: Efficient use of resources, including budget management and cost savings achieved through optimized asset management practices.</p> <p>Data Management and Reporting: Accuracy and timeliness of asset data management and performance reporting.</p>	<p>Risk Management: Identification and mitigation of risks associated with asset management, including minimizing risks to public safety.</p> <p>Long-term Strategic Goals: Contribution to the township's long-term strategic goals and objectives related to infrastructure management and service delivery.</p>

Additional Information (Optional)

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Planning & Growing King



Planning & Growing King

The service area for **Planning and Growing King** involves several key functions that are essential for the development and growth of the township. This includes the issuance of **building permits**, which ensures that all construction projects comply with Provincial and local regulations and standards. **Development engineering** services are responsible for overseeing the technical aspects of new developments, ensuring that infrastructure such as roads, water, and sewage systems are properly designed and constructed. **Planning and policy work** involves creating and implementing policies that guide the township's growth and development, ensuring that it aligns with the community's vision and goals. Additionally, **business attraction and retention** efforts focus on bringing new businesses to the township and supporting existing ones, contributing to the local economy and creating job opportunities.

Headline Performance Measures

2023 Citizen Survey

Insights on local issues, service satisfaction and priorities



Growth Management Study to inform the **Official Plan Update to 2051**



NEW Village Urban Design Guidelines shaping new developments

ThinKING Green Development Metrics

effective September 1, 2024



27 NEW Businesses opened since **2023**



Highway 11 Corridor Discussion Paper

to inform future uses and expansions



Sidewalkable Saturday Campaign promoting local businesses

Taste of King Street Campaign

February and September events promoting restaurants



+\$70,000 in Community Improvement Plan Grants for local business improvements



Digital "ExperienceKING" Kiosks marking local businesses and tourism attractions

2025 Operating Budget

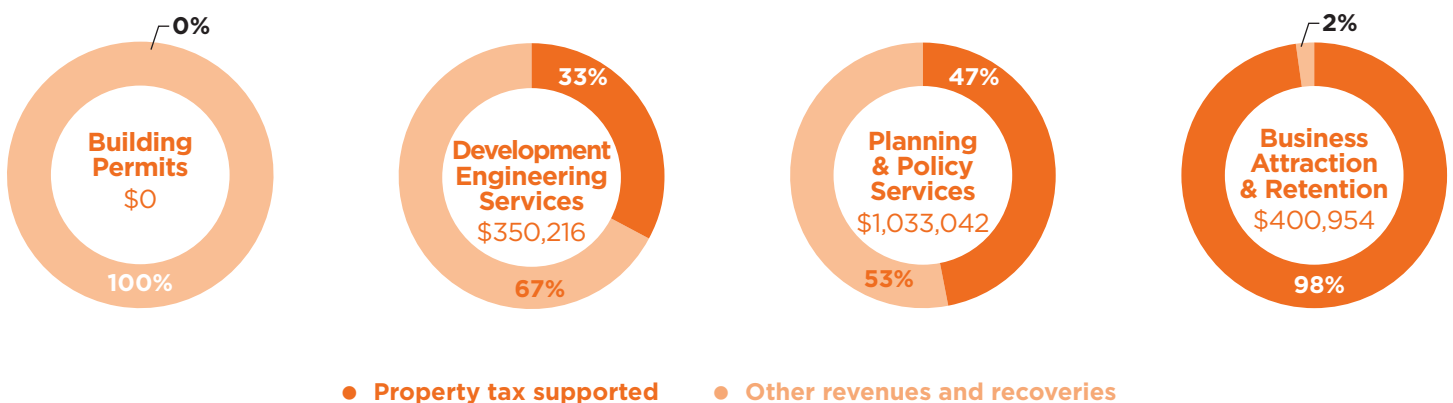
Percentage of 2025 Budget



Services	2023 Approved Budget	2024 Approved Budget	2025 Total Expenses	2025 Total Revenues	2025 Proposed Budget	2025 Program Changes	2025 Approved Budget	\$ Change
Building Permits	\$-	\$-	\$2,273,514	\$(2,273,514)	\$-	\$-	\$-	\$-
Development Engineering Service	\$173,003	\$279,036	\$1,067,223	\$(717,007)	\$350,216	\$-	\$350,216	\$71,180
Planning & Policy Services	\$652,248	\$955,499	\$2,200,392	\$(1,167,350)	\$1,033,042	\$-	\$1,033,042	\$77,543
Business Attraction and Retention	\$428,129	\$441,185	\$407,954	\$(7,000)	\$400,954	\$-	\$400,954	\$(40,231)
Total Planning & Growing King	\$1,253,380	\$1,675,720	\$5,949,083	\$(4,164,871)	\$1,784,213	\$-	\$1,784,213	\$108,493

Note: The chart above does not include an allocation for Support Services.

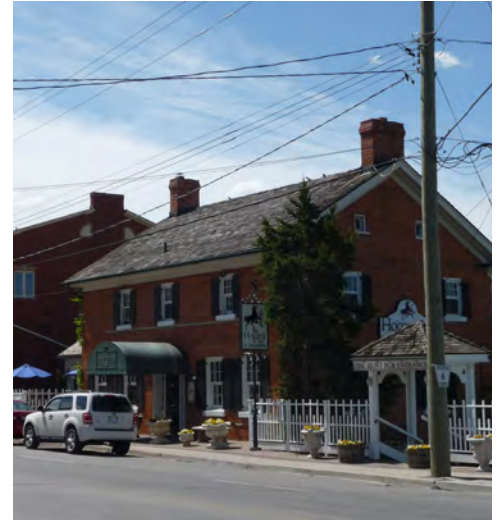
Percentage of 2025 Operating Budget Funded by Property Taxes



Service Based Areas

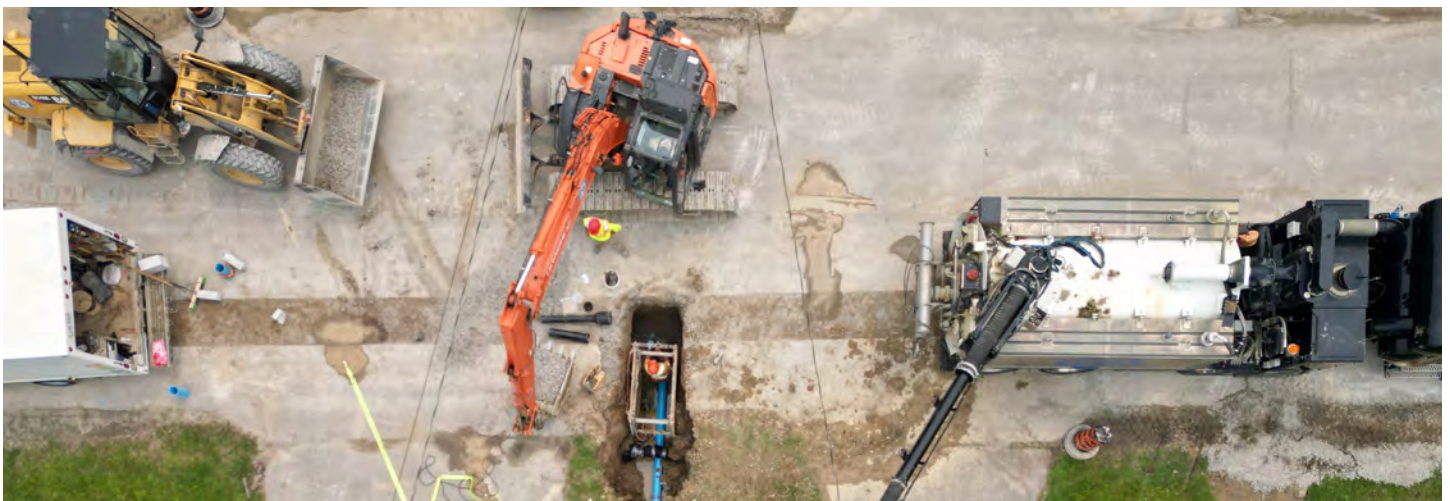
Building Permits

Building services provides technical assistance and administration/implementation of both Provincial (Ontario Building Code) and municipal regulations. The Building Team also provides front-line support and assistance regarding building permit applications and inspections. The Building Division promotes public health and safety, fire protection, resource conservation, environmental integrity and accessibility through enforcement of uniform building standards outlined in the Ontario Building Code and Act.



Development Engineering Services

Development engineering services for the Township involve overseeing the technical aspects of new developments to ensure that infrastructure such as roads, water, and sewage systems are properly designed and constructed. These services ensure that all development projects comply with municipal standards and regulations, contributing to the overall safety, functionality, and sustainability of the community. Development Engineering manages the Township's Site Alteration, Pool, Hard Landscaping and Entrance Permits as well as assists with lot level drainage investigations.





Planning & Policy Services

Planning and policy services are essential for managing the growth and development of a municipality. These services include the creation of land use plans, zoning bylaws, and development policies that guide how land is used and developed. They also involve conducting studies and analyses to inform decision-making and ensure that development aligns with the municipality's goals and objectives. Additionally, planning and policy services engage with the community to gather feedback and ensure that policies reflect the needs and priorities of residents.



Business Attraction & Retention

Business attraction and retention services are essential for supporting the local economy and ensuring sustainable growth within the municipality. These services involve creating a favorable environment for businesses to thrive, providing support and resources for new and existing businesses, and implementing strategies to attract new investments. By focusing on business attraction and retention, the municipality can enhance economic stability, create job opportunities, and improve the overall quality of life for residents.



2024 Accomplishments by Service Area

Building Permits

- Digitization of existing paper permit applications (23 boxes of permits)
- **New online self-help video** created for public assistance on how to apply for a building permit to build a deck.
- Over **2800 inspections conducted** by building staff.
- Over **85% of permits issued** within statutory time frames.
- Average permit issuance 5 days within receipt of a complete application.
- Over 80 model certifications for upcoming developments were completed by the Division.
- **Completion of Draft Building Bylaw update** for 2025 implementation.

Development Engineering Services

- **Completed Transport Canada Whistle Cessation Process** for Metrolinx GO Train crossings at Station Road, Dufferin Street and 15th Sideroad.
- Co-authored Joint Staff Report with the By-law Division revise the Site Alteration By-law to allow enforcement of the provisions and conditions of lot grading and stormwater management approvals associated with Another Legal Approval issued by the Township, including the use of Administrative Monetary Penalties.
- Council approved execution of Pre-servicing Agreements for Maidenstone Block 208, Fifth Ave Homes, Mansions of King, and King Jane Industrial Holdings Ltd.
- Council approved execution of Subdivision Agreements for Remcor King Inc. and Bracor Development Inc. Phase 1, Fifth Ave Homes and Maidenstone Block 208.
- **Site Alteration Permits issued** for Maidenstone Block 208, Nobleton 2715 Developments Ltd, Forestbrook P2, King Square and Pre-brick developments.
- Received approximately 20 Site Alteration, 40 Pool, 15 Hard Landscaping Exemption, and 20 Entrance Permit Applications.
- **Attended approximately 150 properties for final inspections** of lot grading & stormwater management approvals.
- **Updated Township Municipal Design Criteria and Standard Drawing Details.**

Planning & Policy Services

- **Completed the final approval and subdivision registration** for a total of 265 new single detached residential dwellings.
- **Advanced the Site Plan review** to enable the initiation of site works for approximately 172,000 square metres of employment buildings in King City.
- Public launch of the **Development Application Information Portal Website**.
- Enhancement and streamlining of the Minor Variance Application Intake Process.
- Streamlining of the **Oak Ridges Moraine Conformity review** (introduced “Over the counter” and expedited processing streams for minor applications).
- Continued to advance the **2051 Our King Official Plan Review**. The update will build upon the strong foundation of the existing Our King Official Plan to establish a robust policy framework and strong vision for guiding growth in the Township to 2051.
- Advanced the **Highway 11 Corridor Study** to develop an implementing land use planning framework (official plan policies and zoning provisions) that navigates applicable provincial plans and policy, while recognizing Township and landowner interest in the redevelopment of the Corridor.
- Advanced the **Doctors Lane and Old King Road Neighbourhood Plan studies** to inform a future Community Planning Permit System.
- **Completed new Village Urban Design Guidelines** to help shape future development in the Villages.
- **Completed development of ThinkKING Green: Sustainable Development Program**. The new Program applies to both Site Plan Development and Draft Plan of Subdivision Applications.



Business Attraction & Retention

- Developed 4 funding applications and was successful in securing \$260,000.
- Managed the Village Vibrancy and Rural Resiliency Community Improvement Plan (CIP) Grant streams, supporting 9 successful CIP applications, with a total contribution of \$67,000.
- Successfully executed two events on Main Street Schomberg, showcasing businesses and restaurants through Sidewalkable Saturday on July 20th and Taste of Main from May 17th to June 2nd.
- Established the first Taste of King culinary event, showcasing restaurants throughout all of King Township through prix fixe menus from October 26th through to November 9th.
- Provided Economic Development support on Technical Advisory Committees (TAC) including: Highway 11 Corridor Study, Doctors Lane and Old King Road Neighbourhood Plans, and the Growth Management and Employment Lands Strategy.
- 27 new businesses opened in King
- Collaborated and supporting the King Chamber of Commerce, attending board meetings, providing event sponsorship and promotion and provided a permanent office space at the Trisan Centre.



Opportunities & Risks

Emerging trends and challenges have an immediate and/or long-term impact on the nature of the administrative, operational, and financial aspects of the services provided by the department. These trends and challenges allow Council and staff to monitor and react to them in order to **take advantage of opportunities and minimize impacts** going forward.

Opportunities

Risks

Building Permits

- New/Updates to Ontario Building Code provide more current building standards
- Increase in permits, supporting Townships growth plan & large scale industrial projects to support Townships Economic Growth Plan
- Implement new technology for permitting, inspections, and enforcement, with more online functions for public. Hardware to better support onsite inspections. Changes in processes

- Retraining of staff and the development/building industry for over 2000 changes to the Ontario Building Code.
- Allocating staff time and resources for increased permit applications of large-scale subdivision, model certifications, and industrial/commercial projects. Ensuring adequate resources for inspection of same.
- Training staff on new software and process changes.



Development Engineering Services

- Increase in Final Inspections resulting in the development of process map & checklist.
- Pilot communication strategy (letter/curbex sign) in Via Moto Phase 1 to proactively encourage new residents to obtain backyard work permits.
- Continue to process map Non-Permitted Site Alteration in collaboration with the By-law Division, LSRCA & TRCA.
- Continue to improve urban Infill Development Lot Grading & Stormwater Management through new process, increase communication and development of submission checklist.

- Continued high cost and high interest rates impact the number of pool permit issued and decrease in revenue.
- Difficulty backfilling vacant positions and continued use of external peer review consultants.
- Pending increase in development activity and lack of resources to meet service delivery levels.



Planning & Policy Services

- Increased intensification development activity within Village Core Areas.
- Extended timeline provided by the Province for the consideration of the heritage status of properties on the Heritage Register.
- Draft approved subdivisions continue to advance towards final approval and registration.
- Changes in Provincial Planning Policy to support local decision making.
- Additional flexibility in policy development through the Township Official Plan as a result of the Provincial legislative changes which removed planning responsibilities from the Region of York.

- Recruitment challenges within the Planning field and risks to the ability to ensure that sufficient resources are available to provide the required Planning services efficiently.
- Timing of Regional water and sanitary servicing infrastructure improvements to accommodate the Township's growth plans.
- Economic/market conditions and resulting pressures or delays on the expected timing of the delivery of approved development projects.
- Addressing affordability in housing presents several challenges and requires a comprehensive and coordinated effort amongst all levels of government and the various partners.
- Public Consultation and Participation: Engaging the public in land use planning is essential but can be difficult. Diverse stakeholder interests and the complexity of planning processes can make meaningful participation challenging.

Business Attraction & Retention

- Increase and diversify support and promotional tools within Village Core Areas.
- Promote available Economic Development support, funding opportunities and resources to business community and our partners during this time of economic instability and uncertainty.
- Focus on the Tourism & Hospitality Sector as it continues to recover following the pandemic.
- Official Plan update provides an opportunity to increase employment lands to encourage business and job growth for better live/work relationships and increase in non-residential tax base.

- Economic instability continues, resulting in business and economic volatility, uncertainty and loss.
- Tourism & Hospitality Sector continues to struggle to recover and overcome new economic challenges, resulting in loss within this sector.



2025 Priority Details

Building Permits



- **Conduct a study to encourage EV charging** conduit in residential
- Continuation of **digitizing historic records**
- Enhancing Customer Relationship Management reporting functions
- Updating Routine Disclosure Process to better assist public inquiries
- Consultation with Divisions on **Property Information Report** process and possible automation.

Development Engineering Services



- Update Long Term Maintenance Policy for Decorative Landscape Features and Structural Elements.
- Process Map Development Engineering Approval for Infill Single-Family Dwellings, Accessory Structures and Additions. Include Tree Compensation in alignment with the Tree Management Plan.
- **Process Map Certificate of Completion and Assumption approval.**



Planning & Policy Services



- **Completing registration** of the remaining **King City East Landowners Group** subdivisions. These consist of a total of four draft plans of subdivision, totaling approximately 800 residential units.
- **Draft Plan of Subdivision Approval** and/or Site Plan Approval for the “Mixed Use” designated lands, and Dew Street Block Plan, in King City, and the “Employment” and “Neighbourhood” designated lands in Nobleton.
- Explore application of AI tools to enhance service delivery and customer experience.
- Advancing and completing key policy projects including the **2051 Official Plan Review, Neighbourhood Plans, and the Highway 11 Corridor Study.**

Business Attraction & Retention



- Engage in the update of King’s Official Plan process to promote opportunities to increase planning permissions for land use to expand employment lands/opportunities in King
- Promote and administer the **Community Improvement Plan (CIP)** grant program to the business community
- Streamline the CIP application and administration process, investigating and integrating AI tools to develop efficiencies for the applicant and internal staff.
- Initiate the update of the **Economic Development Plan** following the completion of key policy updates underway.
- Support King’s restaurant sector through the organization of two Taste of King culinary events during the shoulder seasons.





Serving King



Serving King

The **Serving King services** are designed to foster a strong sense of community and provide valuable resources to residents. **Recreation programs** offer a variety of activities for all ages, promoting health and wellness. **Library services** provide access to books, digital resources, and educational programs, supporting lifelong learning. **Heritage and culture** initiatives celebrate the Township’s rich history and diverse cultural heritage. **Community engagement** efforts ensure that residents are actively involved in local governance and decision-making. **Licensing and customer services** offer essential support, ensuring that residents have access to the information and services they need. Together these services create a vibrant, inclusive, and well-connected community.

Headline Performance Measures



Community interactions
with **ServiceKing**



Ontario Junior A Team
“King Rebellion,” relocation
to Zancor Centre

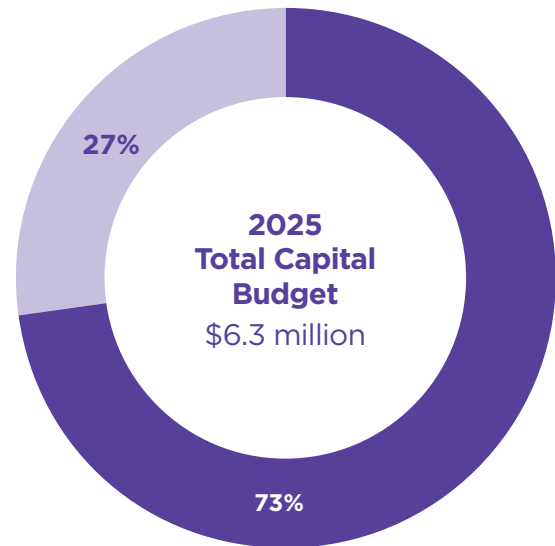
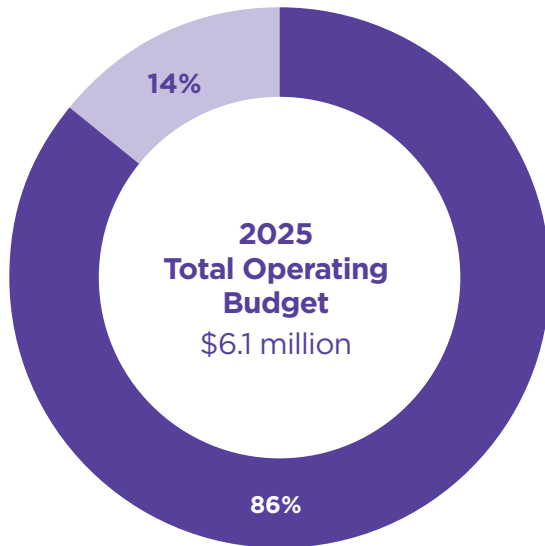


**National Architecture
Award** to the King City
Public Library



2025 Operating Budget

Percentage of 2025 Budget

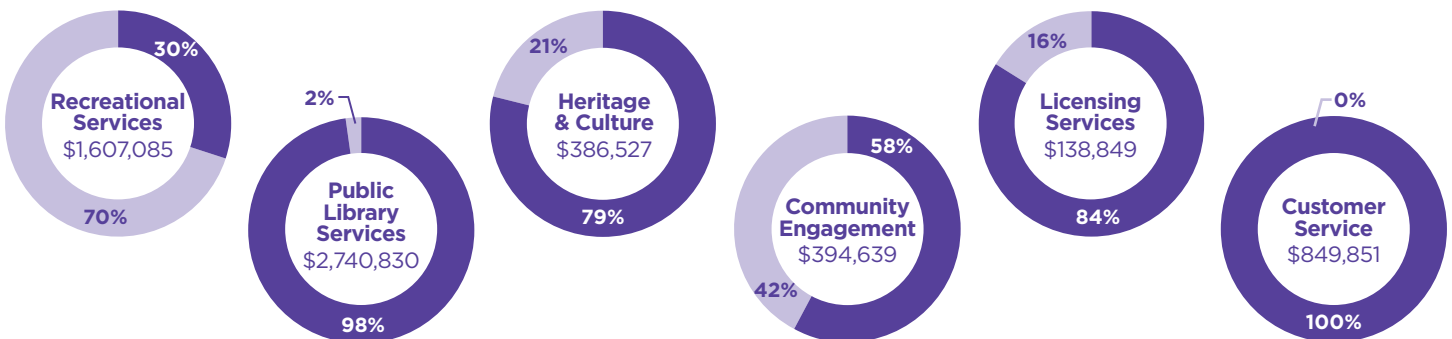


Services	2023 Approved Budget	2024 Approved Budget	2025 Total Expenses	2025 Total Revenues	2025 Proposed Budget	2025 Program Changes	2025 Approved Budget	\$ Change
*Recreational Services	\$2,865,951	\$3,294,066	\$5,425,177	\$(3,818,090)	\$1,607,085	\$-	\$1,607,085	\$(1,686,981)
Public Library Services	\$2,383,019	\$2,623,597	\$2,786,101	\$(45,271)	\$2,740,830	\$-	\$2,740,830	\$117,233
Heritage & Culture	\$390,348	\$401,717	\$488,431	\$(101,905)	\$386,527	\$-	\$386,527	\$(15,190)
*Community Engagement	\$86,275	\$119,713	\$682,589	\$(287,950)	\$374,639	\$20,000	\$394,639	\$274,926
Licensing Services	\$124,521	\$134,282	\$164,449	\$(25,600)	\$138,849	\$-	\$138,849	\$4,567
*Customer Service	\$375,277	\$393,223	\$849,851	\$-	\$849,851	\$-	\$849,851	\$456,628
Total Serving King	\$6,225,391	\$6,966,598	\$10,396,598	\$(4,278,816)	\$6,097,781	\$20,000	\$6,117,781	\$(848,817)

* ALL related to restructuring of budget for new Zancor facility.

Note: The chart above does not include an allocation for Support Services.

Percentage of 2025 Operating Budget Funded by Property Taxes

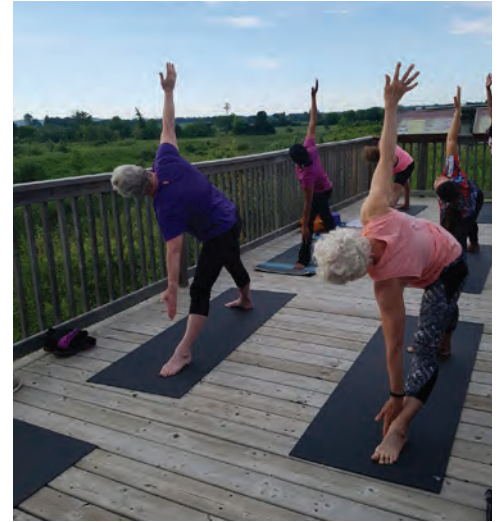


● Property tax supported ● Other revenues and recoveries

Service Based Areas

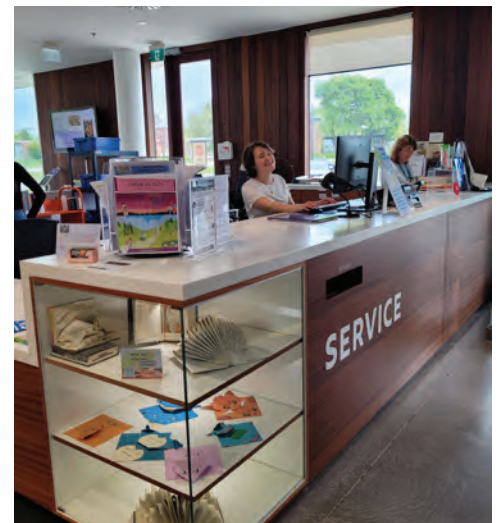
Recreational Services

Recreation services offer a variety of activities for all ages, promoting health and wellness. These services include fitness programs, sports leagues, swimming lessons, and community events. The goal is to provide residents with opportunities to stay active, socialize, and enjoy a high quality of life. The new Zancor set to open in 2025 to further enhance these offerings.



Public Library Services

Library services for the Township play a vital role in supporting literacy, lifelong learning, and community engagement. These services provide all members of the community with access to a wide range of resources, including books, digital media, technology and educational programs. Libraries also offer spaces for community events, workshops, and for many, a place to be. Activities are offered both inside the library and out in the community that foster social connections, start conversations, and enable cultural enrichment. By promoting literacy and learning, library services contribute to the overall well-being and development of the community.





Heritage & Culture

The King Heritage & Cultural Centre offers a variety of heritage and culture services aimed at preserving and celebrating the rich history and diverse cultural heritage of the Township. These services include organizing events, exhibitions, and educational programs that engage the community and promote an understanding of the Township's past.



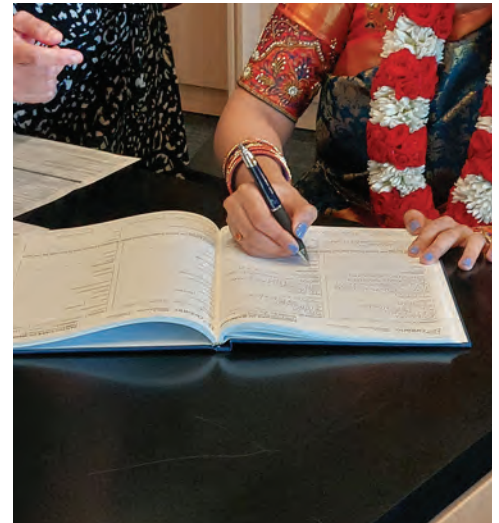
Community Engagement

Community engagement and events in the Township of King are designed to bring residents together and create a vibrant, inclusive community. These initiatives include a variety of activities such as public consultations, town hall meetings, cultural festivals, and recreational programs. By actively involving residents and community organizations in decision-making processes and offering diverse events, the Township ensures that the community's voice is heard and that everyone has the opportunity to participate in shaping the future of King.



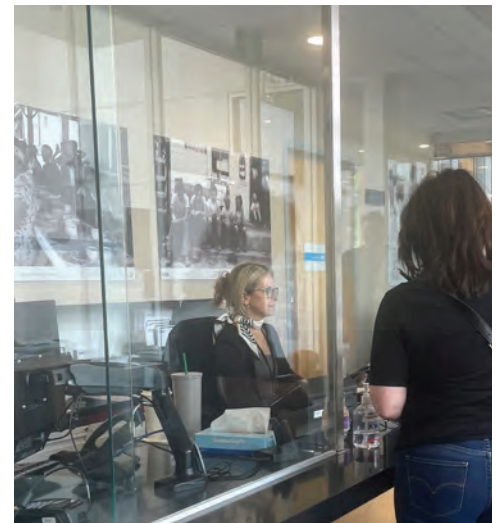
Licensing Services

Licensing services are essential for maintaining order and ensuring that businesses and activities comply with local laws and regulations. These services include the issuance of licenses for lotteries, liquor sales, marriages, and animals. For instance, the Township manages the application intake and processing for kennel and doggie daycare licenses, film permits, noise exemptions, and lottery licenses. The township also provides municipal consent for liquor sales licenses and handles the issuance of marriage licenses



Customer Service

ServiceKING provides a centralized service for residents, businesses, and visitors to access municipal information and services in various ways. It acts as a citizen information hub, managing a wide range of inquiries related to Township services, such as waste collection schedules, property taxes, and recreation programs, while also providing important details on Township programs, payments, and permits. Additionally, ServiceKING addresses service requests, allowing residents to report non-emergency issues, such as damages or concerns related to public property, with reports being directed to the appropriate Township departments. ServiceKING also facilitates access to municipal services by connecting residents to the correct department, and facilitating efficient access to resources such as Planning, By-Law, or Community Service Programming.



2024 Accomplishments by Service Area

Recreational Services

- A **record number of birthday party packages** have been booked this year (over 40 from January to October, with daily inquiries increasing).
- Successfully expanded our camp services to the village of Schomberg at Schomberg Hall.
- We've achieved full staffing for our aquatics team at the Zancor Centre.
- We have broadened our inclusion services across all recreational programs within King.
- **Consolidating all recreational services under a single portfolio** enhancing programming coordination, thereby boosting service delivery to our community.

Public Library Services

- **Achieved a 96% success rate in fulfilling user's requests.**
- **Completed refreshment of Nobleton branch** including a quiet study space, new furniture, wayfinding and shelving.
- Developed Value of Ontario Public Libraries (VOLT) toolkit using statistics to showcase the value of KTPL's services in the community.
- Reached 1125 local children through 46 class visits in June as part of continued efforts to foster strong school relations and encourage participation in literacy and STEAM activity to reduce the "summer slide".
- Launched new library cards with a unique KTPL code: over 1600 new cards issued in the first three months.
- A Sound Booth, sourced from an Indigenous startup business, was installed at the King City branch for community use to record podcasts, practice music, and participate in virtual meetings.
- Maker services growing beyond education, being used by residents and local businesses to make parts, complete coding projects and create prototypes.

Heritage & Culture

- **Began the historic restoration project of two of King’s heritage buildings**, the King Christian Church and the King Railway Station.
- **Received \$250,000 through the Rural Economic Development fund** towards the restoration of the King Christian Church and King Railway Station.
- Created a new King Township Land Acknowledgment to strengthen our relationships with our Indigenous partners.
- Hosted the award-winning Standing in the Doorway exhibition by the YRDSB and Markham Museum.

Community Engagement

- Successful transition of Special Events from King Heritage & Culture team to a stand-alone division within the department.
- Successful addition of the Mayor’s Corporate events to the team - Including Biannual Mayor’s Gala, Volunteer Awards, & Mayor’s Annual Golf Tournament.
- **Implementation of the Community Group Affiliation Program** with the registration of 20 community organizations.





Licensing services

- **Actively involved in the Ontario Marriage Licensing Modernization Project**, which aims to simplify and enhance the marriage application process for couples. Our commitment is to provide a more efficient and **user-friendly experience** for those looking to celebrate their special day.
- Successfully launched the new online booking system for commissioning appointments to provide greater convenience for residents and expand Commissioner availability by increasing the number of commissioners within the Township to ensure more staff are available for commissioning services, reducing wait times for residents.

Customer Service

- **Launch of “ServiceKING Light”** location as the Trisan Centre to allow residents to have greater access to services outside of the Municipal Centre (with anticipated Launch at the Zancor Centre in January 2025).
- Completed approximately **14,000 customer interactions** through ServiceKING associates including email, walk-in and phone calls (as of October 1, 2024).
- Established a weekly information sharing process between ServiceKING and corporate communications to inform social media campaigns and information sharing with residents.

Opportunities & Risks

Emerging trends and challenges have an immediate and/or long-term impact on the nature of the administrative, operational, and financial aspects of the services provided by the department. These trends and challenges allow Council and staff to monitor and react to them in order to **take advantage of opportunities and minimize impacts** going forward.

Opportunities

Risks

Recreational Services

- Expansion of Birthday Party Packages
- Increasing league involvement by targeting female audiences
 - 3-on-3 hockey for girls
 - Women's Ice Hockey League
- Growing need for inclusive support and programming

- Staff Retention – Due to low registration numbers in programs, staff not receiving hours over the summer months
- Lack of qualified and reliable staff to meet the needs for inclusion support and demand.





Public Library Services

- Libraries are increasingly vital in providing equitable access to knowledge and services, upholding intellectual freedom, and ensuring individuals' rights to information through both in-person and remote access to print and digital resources.
- Libraries remain one of the few free public spaces for gathering, with growing demand for flexible community spaces and support for those in need through their extensive partner networks.
- Residents seek resources to improve literacy in reading, math, and technology, helping close education gaps and, for newcomers to Canada, increasing employment opportunities and workforce development.
- With ongoing reductions in Provincial and Federal funding, the Township's budget requires a lean structure, limiting succession training and skilled backups. This, along with difficulties in recruiting and retaining specialized staff, often leads to service disruptions.
- King's population growth raises expectations for urban-level library services, which are unattainable on a small community budget, and drive up population-based pricing, particularly for digital services.
- Increased severe weather and patron misconduct make emergency procedure protocols and training essential to protect users and Library staff.

Opportunities

Risks

Heritage & Culture

- New community partnerships and programs
- Community curated exhibitions
- Collaborations with neighbouring museums

- Unexpected structural repair work to Laskay Hall
- Historic building restoration on-site
- Meeting changing expectations and keeping up with trends
- Lack of funding/competing priorities

Community Engagement

- Celebrating 175 years of King Township Zancor Centre Opening, Canada day celebration, celebrating our history - Raspberry Social, etc.
- Enhancing program marketing initiatives to draw in more attendees
- New event partnership opportunities
- Opportunities to expand the number of King Township affiliated community groups with the opening of the Zancor Centre

- Weather dependency of outdoor events
- Increased expectations of event deliverables
- Event attendance
- Understanding new processes for marketing and promotion
- Community organizations unable or unwilling to meet qualifications to become an affiliated community organization.

Opportunities

Risks

Licensing Services

- **Digital Transformation:** The shift toward online applications and digital record-keeping has made our services more accessible. Our department has responded swiftly by implementing user-friendly online platforms, which have streamlined application processes and reduced wait times.
- **Increased Demand for Services:** As our population grows and interest in events and businesses rises, we've strengthened our staffing and resources to meet this demand effectively, ensuring timely service delivery.

- **Compliance and Regulation:** Keeping up with evolving licensing requirements can be challenging, and failure to manage this may lead to non-compliance.
- **Cybersecurity Threats:** With the shift to digital platforms, the risk of data breaches and cyberattacks increases, posing a threat to sensitive personal information.
- **Resource Limitations:** The rising demand for services may strain our current resources, leading to potential delays and decreased service quality.

Customer Service

- **Broadening Customer Self-Serve Resources** – Continued promotion and enhancements resources for Customer self-serve options including use of AI Feature – “Kingsley” and resident service ticket requests submitted through king.ca.
- **Technology upgrades** – Upgrading the current customer relation management (CRM) software will allow for streamlined customer interactions, improve data management and allow for enhanced collection of customer data and metrics.

- **High volume inquiries:** Challenges in addressing customer service inquiries during peak volume periods (during snow events, service disruptions to garbage collection, end of billing periods, etc.)
- **Diverse Public Needs:** Addressing the customer service needs of diverse demographics, each with unique needs, expectations, and communication preferences.

2025 Priority Details

Recreational Services



- Unveiling the **KingREC pass** encompassing all recreational drop-in services and memberships
- Initiation of **King's inaugural girls' 3 on 3 league**
- Reintroduction of aquatics programming for King
- Revitalization of our camp activities with a youth engagement focus
- Successful launch and initial year of operations of the Zancor Centre.

Public Library Services



- **Leverage Valuing Ontario Libraries Toolkit data** to raise community awareness on Library's Social Return on Investment
- Perform a statistical review of usage of current hours of operation, in response to community feedback
- Continue to **strengthen community partnerships** by increasing opportunities for in-person author visits for local schools and library membership drives
- Continue to strengthen internal policies and procedures, including customer service training, a cybersecurity action plan, a workplace violence audit and document retention

Heritage & Culture



- Celebrating **King Township's 175th Anniversary**
- Honouring the 100th Anniversary of the Aurora War Memorial
- Recognizing the 100th Anniversary of the draining of the Holland Marsh
- **New wedding packages** offered in the historic buildings
- Establishment of the King Township Sports Hall of Fame
- Creation of the first King Township Age Friendly Communities Action Plan

Community Engagement



- **Greening of Events** - Creating a plan to reduce the environmental impact of our marquee events on our community.
- **Implementing the New Special Events Team** and aligning marquee events, community events, mayor's corporate events and third party events within the division.
- Special Events Strategy - Aligning with other departments - Reviewing and implementing policy for third party events
- Continued expansion of the Community Group Affiliation Program to new or emerging community organizations



Licensing Services



- Enhance Digital Services by expanding online application options and improve the user interface to create a seamless experience for residents.
- Streamline Processes by reviewing and optimizing current licensing workflows to reduce processing times and increase efficiency.
- **Promote Transparency and Communication** by updating the community on licensing changes, processes, and outcomes through our social media channels to build trust and confidence in the services provided

Customer Service



- **Upgrade current customer relationship management software** (Microsoft Dynamics 365) and rollout new software and training with Township staff.
- Establish new customer service **“ServiceKING Light”** location with opening of the new Zancor Centre
- Continue to enhance and increase the number of customer-based services in satellite “ServiceKING Light” locations
- Work with all municipal departments to create knowledge library for ServiceKING staff to address basic requests for information.





Initiative Details

Department:	Community Services	Tax Levy Impact:	Yes
Division:	Special Events	Date:	23-Aug-24
Submitted By:	Amanda Hicks	Laserfiche Doc #:	

Recommendation

That Council approve the Community Services Department's request to reallocate funding within the Special Events Division from the King Food & Drink Fest budget to a create a new Canada Day Event, to be recognized as a Municipally Significant Event.

Corporate Strategic Plan Alignment

Impacted Area(s)		Discussion of Impact
Priority Area(s)	<i>Complete Communities</i>	Pivoting our events to create new opportunities, enhancing existing events and celebrating our heritage create a sense of pride and brings our community together throughout the year. These event provide opportunities to celebrate within the Township, enriching our community with cultural opportunities and opportunities to participate locally.
Objective(s)	<i>Enrich community well-being and make King the ideal place to live, work and play</i>	
Key Results		

Financial Impact (Operating Budget - Incremental)

One Time Request for Annual Budget Only?	no	Salary Pay Grade if Applicable	
--	----	--------------------------------	--

	2025 Budget	# of Months in 2025	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #
Revenues					
	\$ -		\$ -		
Total Revenues	\$ -		\$ -		
Expenses					
Canada Day	\$ 20,000.00	12	\$ 20,000.00		10-16-1656-3080
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Total Expenses	\$ 20,000.00	12	\$ 20,000.00		
Net Expenses/(Revenue)	\$ 20,000.00		\$ 20,000.00	0	

Rationale and Impact Review

Rationale and Benefits

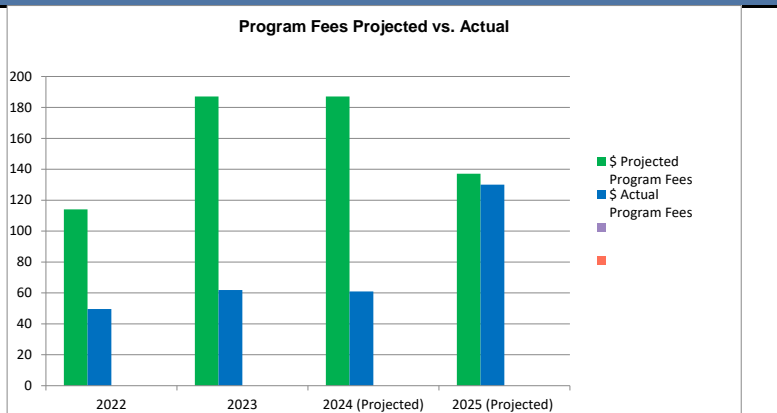
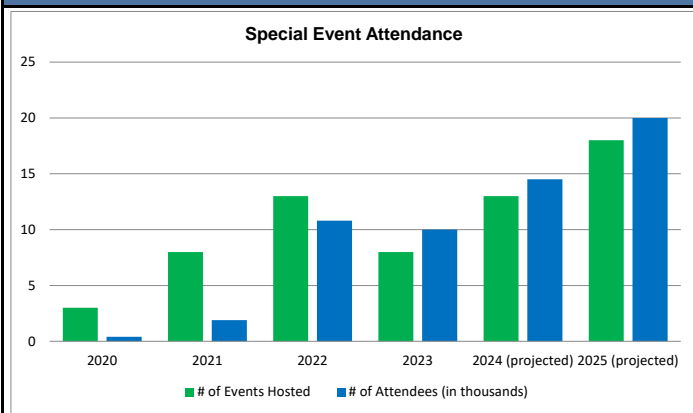
In 2024, King Food & Drink Fest (King City Craft Beer & Food Truck Festival) celebrated its 10th Anniversary. Over the 10 year life span of the event, many other neighbouring communities began hosting similar events at similar times, saturating the market. Due to this and other factors, the event has had a declining attendance and therefore has not been as profitable as it was in pre-COVID times. As such, staff are recommending the event pivot accordingly and the current expense budget allocated to the event be redistributed within the division.

Additionally, there is some uncertainty regarding the continuation of the Kettleby Village Association's Canada Day Event. The larger scale public event was cancelled in 2024 due to Firework restrictions within the area. For this reason, as well as an innovative way to celebrate the Township's 175th anniversary, staff are proposing to utilize a significant portion of the King Food & Drink budget to create an Canada Day Drone Show event. This free event will provide residents and visitors a chance to celebrate our 175th while celebrating Canada's birthday in style without the concerns brought on by Fireworks. Many events held on Canada Day are free to the public, as such, staff are recommending the program fees budget be reduced accordingly, as the anticipated revenue targets from King Food & Drink Fest have not been met the last two years. Reducing the targeted program fees will result in more accurate projections based on the change from a paid event to a free event.

Impact of Not Proceeding

If we do not proceed with re-allocating the funding from King Food & Drink Fest to these event opportunities, the Township's events will be inadequately funded to improve or be held in 2025. This may result in decreased community pride and may result in residents and visitors leaving the township to participate in other communities events throughout the year.

Performance Measures



Explanation

2020 Event programming was significantly cancelled due to the COVID-19 Pandemic. 2021 offered small scale adaptive programming as per government regulations. 2022 and 2023 saw a spike in demand for events. 2024 additional events came onboard with the addition of the events from the Mayor's Office and 2025 events are projected to increase with these new additional as well as programming for the 175th anniversary celebrations.

Explanation

Graph #2 shows projected revenues vs actual revenues, as you can see we have not met our target projected program fee revenue since 2022. By increasing our expense budgets for specific events, to enhance our programming and increase our marketing initiatives and by reducing our overall revenue targets for free events such as Canada Day, Staff anticipate that overall event revenues will become closer to our projections.

Additional Information (Optional)



Governing King



Governing King

The **Governing King** includes aspects that oversee the Township from **Council, legal services, insurance and risk management** and **legislative services**. Council, which is responsible for making key decisions and setting policies that guide the Township in development and governance. Legal services provide essential support by offering legal advice, handling litigation, and ensuring that all actions comply with the law. Insurance and Risk services manage the community's exposure to various risks, ensuring that there are adequate measures in place to protect against potential losses. Legislative services are tasked with drafting, reviewing, and implementing local laws and regulations, ensuring that the community operates within a clear and structured legal framework. Together, these services work collaboratively to maintain order, uphold the law, and protect the community's interests.

Headline Performance Measures

 **78 Regulatory**
Requests received

 **92** of by-laws
executed by the Clerk

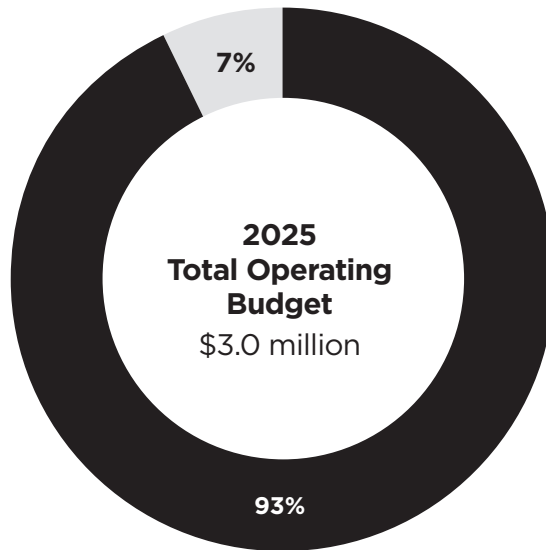
 **83%**
of all payments
made online
king.ca/online-services

569 Council
requests actioned



2025 Operating Budget

Percentage of 2025 Budget



Services	2023 Approved Budget	2024 Approved Budget	2025 Total Expenses	2025 Total Revenues	2025 Proposed Budget	2025 Program Changes	2025 Approved Budget	\$ Change
Council Services	\$526,595	\$584,860	\$631,900	\$-	\$631,900	\$-	\$631,900	\$47,040
Legal Services	\$530,000	\$510,552	\$620,552	\$(110,000)	\$510,552	\$-	\$510,552	\$-
Insurance & Risk Management	\$934,565	\$770,287	\$830,417	\$-	\$830,417	\$-	\$830,417	\$60,130
Legislative Services	\$854,431	\$1,000,887	\$1,097,536	\$(27,750)	\$1,069,786	\$-	\$1,069,786	\$68,899
Total Governing King	\$2,845,591	\$2,866,586	\$3,180,405	\$(137,750)	\$2,987,685	\$-	\$2,987,685	\$121,099

Note: The chart above does not include an allocation for Support Services.

Percentage of 2025 Operating Budget Funded by Property Taxes



- Property tax supported
- Other revenues and recoveries

Service Based Areas

Council Services

Council members play a crucial role in the governance of the Township. They serve as the governing body and make collective decisions that shape the community. **Council members** represent the entire Township and provide political direction, making policy decisions as a unified body. They respect the administrative and managerial chain of command by directing questions or concerns to the Mayor or the Chief Administrative Officer (CAO) and giving direction to staff only as a Council through the CAO. Council members refrain from becoming involved in routine operational matters or the management of staff, ensuring a clear separation between governance and administration.



Legal Services

Legal services for a municipality provide essential support to ensure that all municipal actions comply with relevant laws and regulations. These services include offering legal advice, handling litigation, and conducting legal reviews of contracts, agreements, and other documents. Legal services also assist in drafting and implementing local laws and policies, representing the municipality in legal matters, and managing risks associated with legal issues.





Insurance & Risk Management

Insurance and risk management are essential for managing the municipality's exposure to various risks. This includes obtaining the necessary insurance coverage, handling claims, and implementing measures to prevent and mitigate risks. These services ensure that the municipality is protected against potential financial losses and liabilities, contributing to its overall stability of the organization.



Legislative Services

Legislative Services is responsible for coordinating and supporting various statutory duties outlined in the Municipal Act and other provincial legislation. Key responsibilities include preparing and distributing materials for Council, Committee, and Public Planning meetings; providing records and information management services; managing notice requirements for public meetings and other legislated obligations; and ensuring effective communication of corporate information to staff and Council.



2024 Accomplishments by Service Area

Council Services

- Successfully resolved about 600 Council routine and non-routine requests.
- Three **Council Education Sessions** and “four” working sessions were held to deepen understanding on priority legislated changes and strategic topics, including land use planning, asset management and service levels, to enable informed decision making.
- Hosted four “**Meet the Mayor and Ward Councillor**” events to promote open dialogue and enhance communications between citizens and their governing body.
- Policy support and briefings for the **bi-annual small-urban mayors** of the greater Toronto and Halton areas meetings.
- Reviewed (24) York Region Committee of the Whole and Council agendas as well as TRCA and LSRCA conservation Authorities agendas and HMDB agendas for items affecting or impacting King and provided briefing notes summarizing / analyzing key issues.
- **Update the Council-Request policy** to streamline the intake process for routine matters to improve efficiency while ensuring service level consistency.

Legal Services

- **Implement New Legal Procedure:** Successfully developed and implemented a streamlined procedure for handling internal requests for external legal services. This new procedure **enhances efficiency**, reduces response times, and ensures consistent and high-quality legal support for all departments.
- **Advance In-House Legal Services:** Continue to explore and evaluate options for establishing a dedicated legal department. This goal aims to **centralize all legal functions within the organization**, fostering a collaborative environment to better serve our legal needs. Establishing an in-house legal department will provide more efficient and tailored legal support, and enhance compliance.

Insurance & Risk Management

- Work on developing a proactive approach to risk assessment.
- Streamline the process for claims including new forms for tracking and managing claims and litigations.
- **Improved risk management** by implementing new process such as the usage of certificate of insurance templates.
- **Centralizing risk management data** by creating a dedicated section on the intranet for Risk.
- Completed new contract for **insurance policy renewal**.

Legislative Services

- Effectively rolled out **Phase 1 of the Email Management and Retention Policy** across the Corporation which will serve to significantly improve organizational efficiency and ensuring compliance with record-keeping standards.
- **Launched the eScribe meeting management platform** for Council and Committees, providing a streamlined approach to meeting management. This initiative included thorough training sessions for staff on the eScribe Report Manager, enhancing their ability to create and manage reports effectively.
- Implemented a **Planning Notice Modernization** initiative, improving the access of planning and heritage notices for the community, thereby enhancing public engagement in the planning process.



Opportunities & Risks

Emerging trends and challenges have an immediate and/or long-term impact on the nature of the administrative, operational, and financial aspects of the services provided by the department. These trends and challenges allow Council and staff to monitor and react to them in order to **take advantage of opportunities and minimize impacts** going forward.

Opportunities

Risks

Council Services

- Leveraging digital tools and platforms to improve public engagement and service delivery, leading to increased levels of transparency and citizen satisfaction.
- Obtaining regular and diverse feedback from various community demographics to strengthen budget and policy decision making process.

- Potential limitation on funding can impact ability to implement new initiatives or programs or maintain services at existing levels.
- Ensuring compliance with evolving regulations and standards may require additional resources and/or adjustments to current practices or service levels.

Legal Services

- Growing complexity in municipal regulations and legal requirements has led to a higher demand for legal support across departments.
- There is a heightened emphasis on compliance with laws and regulations, driving the need for proactive legal strategies to mitigate risks.

- Navigating the constantly evolving landscape of laws and regulations can lead to potential compliance issues if not managed effectively.
- Inadequate legal oversight or failure to address legal concerns promptly can lead to litigation, with significant financial and operational consequences.

Insurance & Risk Management

- Insurance costs across the board for municipalities continue to increase due to increasing costs to ensure municipalities (e.g., trend towards more claims, higher dollar amounts, higher costs to defend)
- Lack of joint several liability will continue to add to municipal insurance costs.

- Large amount of unsettled claims and increase cost to review and address them.
- Changing market for renewals and cost of insurance.

Legislative Services

- Expanding the use of digital tools and platforms can further improve efficiency in document management and public engagement.
- There is a growing expectation for transparency and engagement from the public, leading to more interactive and accessible communication methods.
- Ongoing updates to municipal and provincial legislation require continuous adaptation and education within the department.

- Keeping up with frequent changes in legislation can be challenging, risking potential non-compliance if not managed effectively.
- The evolving landscape of community needs and expectations can make it difficult to align services effectively, requiring continuous evaluation and adjustment of strategies.
- Inadequate handling of legislative processes or public inquiries could result in legal challenges, which may have financial and reputational implications for the Corporation.

2025 Priority Details

Council Services



- Review and update Council-Relations related administrative and corporate policies as required while also identifying council education opportunities.
- **Continue to refine the Council-concierge service** that provides specialized supports for managing non-routine matters and engagements with Council.
- Streamline the Government Relations framework to better support the CAO and Council in balancing relationships with other levels of government.

Legal Services



- Continue to operationalize the Legal Services Division in 2025.

Insurance & Risk Management



- Working towards a Regional Insurance Pooling strategy
- Setting up a process for intake of potential claims and tracking of records.
- Records retention for all inspections, reporting, and deficiencies for Township infrastructure.

Legislative Services



- Implement the **Public Conduct Policy** through the development of tools and appropriate education and training.
- Finalize the **roll-out of the new eScribe meeting management software**.
- Prepare for the **2026 Municipal and School Board Elections**.
- Review **Committee Terms of Reference** and any other Procedural Rules requiring updates.
- Update the **Council Code of Conduct** and Council-Staff Relations Policy.





Support Services



Support Services

Support services are crucial for the efficient functioning of the Township of King. **Information technology services** provide the backbone for digital operations, ensuring that all technological systems are up-to-date and secure. **Financial services** manage the township's budgeting, accounting, and financial planning, ensuring fiscal responsibility. **Human resources** services focus on employee resources, recruitment, and training, fostering a positive work environment. **Communication services** ensure that information is effectively disseminated both internally and externally, while **corporate strategy services** guide the township's overall direction and long-term planning.

Headline Performance Measures

Introduced Digital Transformation Framework
24/7 virtual assistant "Kingsley" at king.ca.



Government Finance Officers Association Budget Presentation Award
For the third consecutive year, King has been recognized for its excellence in budget presentation



Performance Dashboards

Service Performance Dashboard
king.ca/ServicePerformance

Corporate Strategic Plan Dashboard
king.ca/StrategicPlan



minimum requirements in financial reporting

Government Finance Officers Association Award for Financial Reporting

For the second consecutive year, King has been recognized for its spirit of transparency and full disclosure, going beyond the

10.4K+ engagements on **SpeaKING**



600K+ visits king.ca



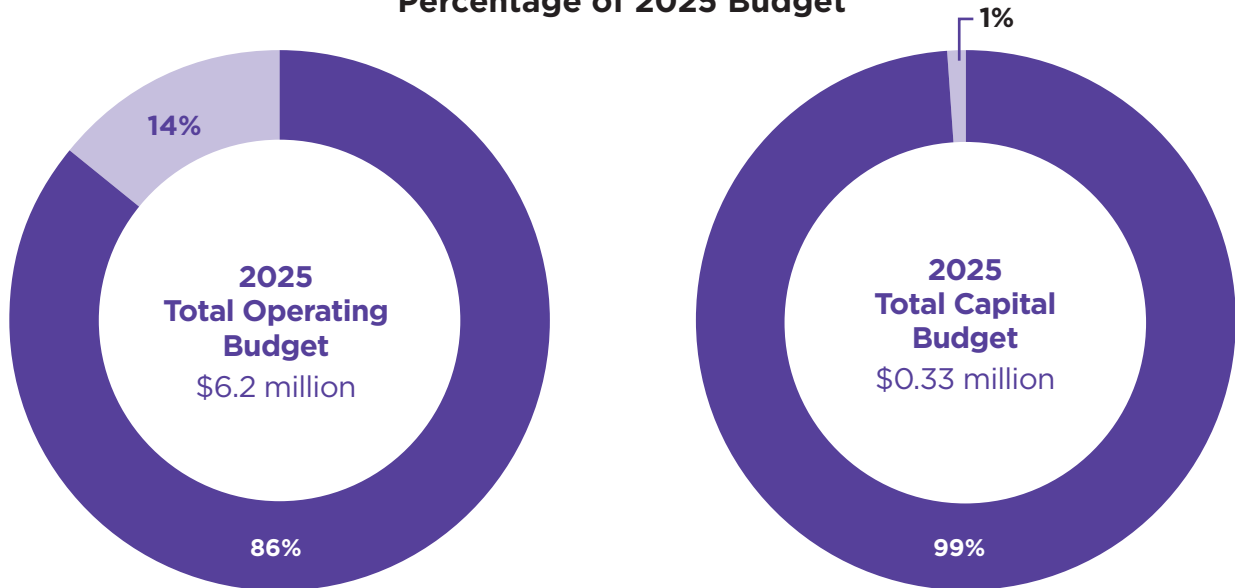
12% ▲ in **King e-Bulletin** subscriptions



5,268 Total followers
534 New followers

2025 Operating Budget

Percentage of 2025 Budget



Services	2023 Approved Budget	2024 Approved Budget	2025 Total Expenses	2025 Total Revenues	2025 Proposed Budget	2025 Program Changes	2025 Approved Budget	\$ Change
*Information Technology Services	\$1,540,285	\$1,836,202	\$2,007,429	\$(15,000)	\$1,992,429	\$-	\$1,992,429	\$156,227
Financial Services	\$464,564	\$687,646	\$903,439	\$(112,800)	\$790,639	\$-	\$790,639	\$102,993
**Human Resources Services	\$1,191,901	\$750,410	\$1,157,402	\$-	\$1,157,401	\$-	\$1,157,401	\$406,991
***Corporate Strategy & Communications	\$1,856,962	\$2,115,392	\$2,290,492	\$-	\$2,290,492	\$-	\$2,290,492	\$175,100
Total Support Services	\$5,053,712	\$5,389,650	\$6,358,762	\$(127,800)	\$5,975,961	\$-	\$5,975,961	\$586,311

* Increase due mainly to increase licences for software mitigation.

** Add new position in 2024 Budget and additional restructuring of budget.

*** Increase due to budget transfer of a position from Serving King.

Note: The chart above does not include an allocation for Support Services.

Percentage of 2025 Operating Budget Funded by Property Taxes

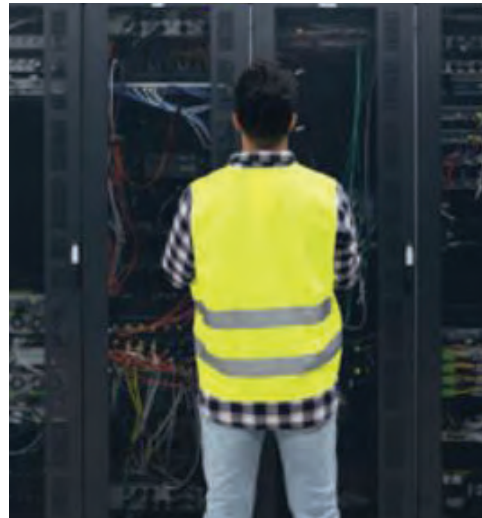


● Property tax supported ● Other revenues and recoveries

Service Based Areas

Information Technology Services

The Information Technology (IT) Services plays a crucial role at the Township of King by managing and maintaining the technology infrastructure. Support Services delivered to staff and the organization include Help Desk, Business Systems Support, Cybersecurity, Data Management, Project Support, Network Connectivity, Infrastructure maintenance, and Geographical Information Systems (GIS) services.



Financial Services

Financial Services handles all the financial affairs of the municipality on behalf of and in the manner directed by Council. Some roles and responsibilities include the coordination of the annual operating and capital budgets, development charges, water, and wastewater budget, administration of property tax billing and collection on behalf of the Township, Region of York, and School Boards, establishing the water and wastewater rate, billing, and collection of payments. It is also responsible for the reporting of the Corporation's year-end finances, and filing the year-end tax return, regular reporting to Council with respect to the financial affairs of the municipality and in compliance with the regulations made under section 418 of the Municipal Act. Financial Services is also responsible for managing the corporate procurement function by ensuring that the procurement process continues to be transparent, fair, accountable and in compliance with the Township's Procurement By-law. It also monitors, track and processing of all insurance claims within the Township.





Human Resources Services

Human Resources is committed to providing specialized services that support strategic goals and foster sustainable high performance through people. We collaborate with all departments in the Township of King to manage, develop, and support staff in a positive work environment. By ensuring compliance and creatively developing policies and programs, we strive to attract and retain a highly qualified, diverse, and inclusive workforce, reinforcing our dedication to being an Employer of Choice.



Corporate Strategy & Communications

The Strategy and Transformation team is responsible for delivering on the Corporate Performance Accountability Program, which includes the development, updating and reporting on the Corporate Strategic Plan, as well as the Township's Service Inventory and associated headline performance measures. This team also leads the Township's supportive Project Management Office, responsible for evolving corporate project management framework and King team project skills. Corporate Communications develops, delivers and co-ordinates a full range of communications strategies and services to all departments in order to present information effectively to the Township's internal and external stakeholders.



2024 Accomplishments by Service Area

Information Technology Services

- **Project Support:** King Fire & Emergency Services Incident Dispatch Services Automation (in-house)
- **Help Desk:** Deployed Self-Service and AI Help Desk options to staff.
- **Help Desk:** Township staff mobilization via deployment of mobile devices to all operational staff
- **GIS:** Open Data published for Fire, Building and Planning Divisions (i.e. Development Applications).
- **GIS:** Implemented NG911 initiatives (process mapping, training, script development).
- **Business Systems:** Digital Automation of 300+ paper/digital forms.
- **Business Systems:** Implemented Service Level Agreement functionality in CRM
- **Security & Infrastructure:** Deployed Custom Threat Intelligence, Network Monitoring Tools, and other Cybersecurity Initiatives to protect Township data.
- **Security & Infrastructure:** Upgraded bandwidth and security at Township facilities (Community Centres, Fire Stations, Libraries) to improve Internet connectivity for King Citizens and staff.
- **Security & Infrastructure:** Implemented Cyber Security awareness program for King staff

Financial Services

- Created an internal **Finance Dashboard for staff** to review and monitor monthly financial results
- Successfully completed integration of Perfect Mind to Great Plains (GP 2018)
- Successfully completed integration of Paymentus to Great Plains (GP 2018)
- Transitioned from a department-based budget to a **Service Based Budget for 2025**
- Completed internal and external Procurement Dashboard.
- Developed procurement planning process to assist Managers in better planning capital projects.
- Successfully completed approximately 22 competitive bid projects for various departments.
- Creating efficiency for Risk by adding a dedicated section on the intranet for Risk with certificate of insurance templates.

Human Resource Services

- **Implemented new electronic processes** within the department such as:
 - Fitness Benefit Approval Process
 - JHSC Inspection Forms
 - Incident & Injury Reporting Processes and Metrics
- Completed a Request for Proposal (RFP) process and initiated the implementation of the first phase of a **Payroll Time & Attendance Software**
- Enhanced the Intranet to ensure a more interactive and user-friendly experience.
- Enhancing diversity and Inclusion initiatives - Initiated a comprehensive survey to gain a deeper understanding of King's
- Offered staff **new training opportunities**, including:
 - The Art of Feedback
 - Front Line Communications De-escalation
 - Becoming a leader
 - Supervisor Due Diligence
 - My SDS



Corporate Strategy & Communications

- Presented the inaugural **Service Performance Report** to Council and the public, inclusive of 136 Headline Performance Measures
- Developed visual dashboards to compliment the Service Performance Report and Year One (2023) Corporate Strategic Plan annual progress reporting.
- Developed and launched the **Digital Transformation Framework** to guide the responsible modernization of Township services delivery.
- **Launched the virtual 24/7 AI Chat Bot: Kingsley** to king.ca
- King Township has been recognized and featured within the Ontario Integrity Privacy Commissioner's Transparency Challenge Showcase for King's Corporate Performance Accountability Program
- Initiated the development of a Customer Experience (CX) Strategy aimed at optimizing citizen, business and/or other customer service experiences with King.
- Created a **corporate King Township Instagram account** and consolidated several departmental and events-based social media accounts to streamline content and ensure accurate, timely and consistent communications across corporate social platforms
- On-boarded a Graphic Designer and Visual Content Creator to refresh corporate branding and elevate professionalism of published literature across all platforms
- **Redesigned Recreation Guide** and **digitized to integrate with PerfectMind** online registration system
- **Increased volume of multi-channel**, integrated communications campaigns to enhance storytelling
- **Increased publishing frequency of media releases** to secure coverage of Township news in local media outlets
- **Rebranded Township's one-page advertisement in King Weekly Sentinel newspaper** to modernize design, improve readability and better reach target audience
- Developed **internal marketing and communications request intake process** to provide centralized services, including graphic design, to all departments



Opportunities & Risks

Emerging trends and challenges have an immediate and/or long-term impact on the nature of the administrative, operational, and financial aspects of the services provided by the department. These trends and challenges allow Council and staff to monitor and react to them in order to **take advantage of opportunities and minimize impacts** going forward.

Opportunities

Risks

Information Technology Services

- Artificial Intelligence (AI) tools save staff time preparing templates, reports, etc. AI is also used to summarize data from various sources (i.e. websites, email accounts, etc.) and provide a one-stop-shop for online inquiries.

- The increase in Cyber Security threats over the last 2-3 years are linked to AI initiatives. AI requires significant levels of access to remote data sources. This access has seen ransomware attacks increase exponentially all over the world and is a significant privacy threat.

Financial Services

- Balancing the needs of the community and the budgets increase impact.
- Inflation impact on the budget and on contracts with the Township
- Streamlining procurement process by utilizing existing technology to automate vendor performance program.

- Development Charge revenue has drastically declined due to the economy (inflation and interest rates) and changes to growth-related legislation. In addition, property assessment growth has slowed significantly, and there has been up tick in assessment reductions and corresponding write offs.
- Maintaining sufficient funding for infrastructure replacement and repairs

Opportunities

Risks

Human Resource Services

- Developing and utilizing technology to automate routine tasks that will liberate time for a high-performing workforce to strategically plan initiatives and allow employees to be data-driven, enabling them to actively contribute to the company's vision and growth strategies.
- Recruiting and upskilling employees for a high-performing workforce focusing on future skills, automation, and AI while improving employee wellness, engagement, attraction, and retention.

- Creating tailored HR processes to meet the unique needs of each employee while still maintaining consistency and privacy.
- Hybrid work environments encourage the use of digital tools and technologies, which are essential for staying ahead in a rapidly changing workforce. Efforts for recruitment and employee retention may be impacted with potential changes to a hybrid work arrangement.



Opportunities

Risks

Corporate Strategy & Communications

- Heightened focus on citizens as municipal “customers” and end-user experiences to improve service delivery.
- Tailoring municipal services to meet the unique needs of citizens, moving towards more personalized services through data sharing and collaborations internally and externally.
- Implementing media monitoring via a paid subscription to generate daily news clippings of Township media mentions across traditional and social media channels to stay in the know and action trending news into communications
- Enhance Public Engagement process to formalize the structure of PICs as well as to provide varied channels (aside from in-person) for residents to provide input on Township initiatives

- Sustaining public trust in municipal government institutions, systems, and processes through transparency, openness, and public awareness.
- Fostering and cultivating a cultural shift to provide customer-first mindset in the public sector.
- Maintaining sufficient funding and internal capacity to action media mentions in an impactful way (e.g., news stories, constituent responses).
- Not promoting public engagement processes in a comprehensive and meaningful way to generate a wide-range of feedback may result in an inefficient use of staff time where processes need to be revisited and timelines for actioning items/next steps are delayed.



2025 Priority Details

Information Technology Services



- Migrate CRM, EDRMS to Cloud
- Expand Help Desk Self-Service Options
- Leverage ETL tool for data sharing
- **Enhance and Improve GIS Portal**
- Improve & Enhance Cybersecurity Measures
- Implement Staff Technology Training Plan
- **Improve network speed at Township facilities**

Financial Services



- **2025 Development Charges Study**
- Financial plan/strategy to fully fund the Township's asset management plan
- Prepare transition to a new accounting software
- **New public accounting standards for Revenue Recognition**
- Continued improvement for procurement with Vendor Performance Evaluation for contracts within the Town and enhancement on bid document templates
- Joint N6 Insurance Pooling



Human Resources Services



- **Centralizing the Health & Safety program** by implementing a comprehensive, trackable system that is regularly monitored and supplemented with additional internal training sessions.
- Finalizing the implementation of a comprehensive **new time and attendance system** for all seasonal divisions and providing on-going training and support.
- Leveraging employee data to compile workplace retention trends.
- Continue and **Improve training and development practices** to provide learning experiences that support different learning styles and available through different methods.

Corporate Strategy & Communications



- Develop and present the **Customer Experience Roadmap** and Action Plan to Council for adoption.
- Mature the **Project Management Office** through expanded project reporting at the Department level and providing more options for transparency through dashboard development.
- Implement an internal consultation requirement when developing or updating Administrative or Corporate policies.
- Phase in new sections within the Township's Project Management Framework, including Schedule, Stakeholder and Communications Management.
- Update the Communications Policy and develop supplementary procedures
- Develop a **Public Engagement Policy** and undertake review of Speaking.king.ca platform
- Increase **frequency of email communications to King eBulletin subscribers** from monthly to bi-monthly, and leverage opportunity to send targeted emails via Xplore Recreation and collaboration with school boards
- Develop **mobile signage procedure** to ensure fair and impactful advertising solutions for all Township news
- Respond to **Citizen Survey Results Data** with more integrated communications campaigns
- Enhance internal communications through an automated process which share media releases and eNews with all staff
- Implement regular process to review/update stale website content



HOLLAND MARSH DRAINAGE SYSTEM

Joint Municipal Service Board

2025 BUSINESS PLAN AND BUDGET



INTRODUCTION

The Holland Marsh Drainage System Joint Municipal Service Board (the Board) was formed in 2007. It was established by the Town of Bradford West Gwillimbury (BWG) and the Township of King (TOK), created under the *Municipal Act* to perform specific functions and undertake prescribed works. Both municipalities passed bylaws to enter into a formal agreement for the creation of the Board.

The Board was created as a corporate entity separate from the two municipalities and has been delegated the duty of assuming the municipalities' responsibilities as they relate to the Holland Marsh and other municipal drains in Bradford West Gwillimbury and Township of King, under the *Drainage Act R.S.O. 1990*.

The Board is comprised of nine voting members; elected officials from both municipalities as well as appointees who are actively farming in the Marsh. This Board operates concurrently with the term of Council.

In accordance with the formal agreement entered into by the two municipalities, the Board is required to obtain the approval from Bradford West Gwillimbury and King Councils for its' annual business plan. This agreement entered into by the two municipalities provides that once the business plan is approved, the Board may proceed to implement the plan without further reference to the two municipal councils provided that it continues its' work in accordance with the approved annual business plan.

This document is thus being prepared for submission to the two municipalities along with a



request from the Board that approval be granted for the plan so that the business of the Board for 2025 may be executed.

SUMMARY OF 2025 PLANNED ACTIVITIES

The following is a summary of the activities planned by the Board in 2025.

GOVERNANCE / ADMINISTRATION

The Board strives to ensure that it meets high standards of health and safety, performance, and governance. Accordingly, the Board has adopted appropriate policies that include safe operating procedures for the equipment as well as administrative policies and procedures.

The Board continues to work to help educate and bring awareness regarding the Holland Marsh Drainage System as well as the agricultural and historical significance of the Holland Marsh. In 2025, the Holland Marsh Drainage Scheme will mark the 100th anniversary of the year the Holland Marsh was transformed into agricultural land.

MAINTENANCE AND OPERATIONS

Numerous drain maintenance activities are conducted each year, on a scheduled rotational basis and as required for performance within the Holland Marsh; with the objective being to keep the drainage system functioning in the manner prescribed by the various engineering reports and all other applicable legislation. The Main Drain follows the report for the Holland Marsh Scheme, which was originally adopted in 1924, the perimeter canals are governed by the report Holland Marsh Drainage System Canal Improvement Project dated March 12, 2010, and the subsequent reports on the various drainage schemes and other interior drains. This work generally consists of sediment excavation, shaping of banks, removal of trees and debris, etc. throughout the

internal drain system as well as the main drain, pumping station activities and perimeter channels.

Water levels within the Holland Marsh are managed with three pumping stations, three inlets and two sluice gates. These three pumping stations work to control the water levels inside the Holland Marsh by pumping water out in times of spring runoff and heavy rainfall. Two of the stations are also utilized as inlets to increase water levels from the perimeter canals, which are supplemented by the Zweep Inlet.

The Horlings Drain, Morris Road Drain, South Canal Bank Road Pumping Station and Ferragina Drain are managed by independent pumping stations.

The perimeter canals require periodic maintenance in accordance with the recommendations of the adopted drainage report and current bylaw. Periodic maintenance includes obstruction removal, repairs and preservation of the berms/dykes, soundings, and excavation of deep pools as well as monitoring of profiles, cross sections, and environmental features.

There is also technical maintenance work conducted which is performed under the supervision of the Drainage Superintendent. A portion of the annual salary and operating expenses for the Drainage Superintendent are funded as part of the Holland Marsh's annually planned maintenance and operations activities, which is administered through the Ontario Ministry of Agriculture, Food and Rural Affairs' Agricultural Drainage Improvement Program. The Ministry currently provides municipalities with an annual grant of fifty percent toward the costs of employing a drainage superintendent, pursuant to Section 4 of the Agricultural Drainage Infrastructure Program.

The Ontario Ministry of Agriculture, Food and Rural Affairs provides grants towards assessments on agricultural land, which are currently assessed at the Farm Property Class Tax Rate, for the cost of municipal drain construction, improvement, maintenance, repair, and operations. The Board staff assists Bradford West Gwillimbury Finance Department apply for these grants on an annual basis that in the past, has provided a 33% grant on eligible property assessments.

There are approximately fifty-six (56) municipal drains inside the Holland Marsh drainage scheme. The Board has established for some time now, a rotational cycle of maintenance for these internal drains. In relation to these interior drain repairs, ongoing culvert assessments are occurring on existing crossings to replace deficient culverts. The Board has established a vendor of record for these activities.

Accordingly, the following drain maintenance works, and operating activities are scheduled for 2025:

- *By-law 2009-042* – Perimeter Canal Maintenance Program/ Debris Removal
- *By-law 595A* – Main Drain Maintenance
- *By-law 2014-92* – Horlings Drain
- *By-law 2016-44* – Morris Road Drain

As well as maintenance and operations of the following Pumping Stations:

- | | |
|-----------------|-------------------------|
| • Art Janse | • Charlie Davis |
| • Professor Day | • Horlings |
| • Morris Road | • South Canal Bank Road |
| • Bardawill | • Ferragina |

Interior Drains include the following:

- | | |
|-------------------|-------------------|
| • Wanda Drain | • Scotch Drain |
| • Saczowski Drain | • Ferragina Drain |

- Gorzo Drain
- King Drain 8
- King Drain 9

The annual maintenance and operation costs for 2025 are estimated at \$479,200.00. Revenue tallying this amount is derived from OMAFRA grants, landowner, and municipal contributions.

CAPITAL WORKS

The following capital works are proposed for 2025.

KING DRAIN 16

The Board received a Petition for Drainage Works by Township of King Road Authority to improve drainage on Davis Road. The Board has appointed

an Engineer pursuant to Section 8 of the *Drainage Act* to make an examination of the area requiring drainage and to prepare a report. The final engineering report will be filed in 2025, and construction will be tendered in 2025.



PROFESSOR DAY PUMPHOUSE IMPROVEMENT

The Board appointed an Engineer pursuant to Section 78(1) of the *Drainage Act* to make improvements to the Professor Day Pumphouse and to prepare a report. The Engineer will be preparing a report and making a presentation to the Board.

The Board plans to manage the following issues as top priorities in 2025:

- The Board appointed an Engineer under Section 76 of the *Drainage Act* to develop an updated assessment schedule for the Main Drain and Pumping Operations, which may create a variable rate for determining assessments against existing lands that have

been modified through development and new agricultural activities. The Engineers have held a landowner meeting and continue to collect landowner information and land use categories. The Engineers will prepare a detailed report and present their findings to the Board.

- Continuing its active participation as a key stakeholder with the Ministry of Environment, Conservation and Parks on the Holland Marsh Phosphorus Recycling Facility Project.
- A continued effort on fostering positive relationships formed with various ministries (MNRF, MECP, LSRCA, DFO etc.) that have a direct legislative correlation to the Holland Marsh.

SUMMARY OF 2024 EVENTS

- Upon the receipt of a Petition under the Drainage Act in 2021, the Board appointed an engineer under Section 8 of the *Drainage Act* to make an examination of the area along Davis Road (Drain 16) which is requiring drainage. The Engineer conducted a geotechnical investigation along Davis Road. The Engineer is in the process of preparing a report and making presentation to the Board, with options for outlet, considering financial implications as well as estimated construction timelines.
- The Board passed a resolution on February 11, 2021, to appoint a drainage engineer to develop an updated assessment schedule for the Main Drain and Pumping Operations pursuant to Section 76 of the *Ontario Drainage Act*, which could allow for variable levy rates based on land use. Pursuant to the *Ontario Drainage Act*, the Board made application to the Agriculture, Food and Rural Affairs Appeal Tribunal for permission to procure a report of an Engineer to vary the Schedule of Assessment prepared in 1990 by

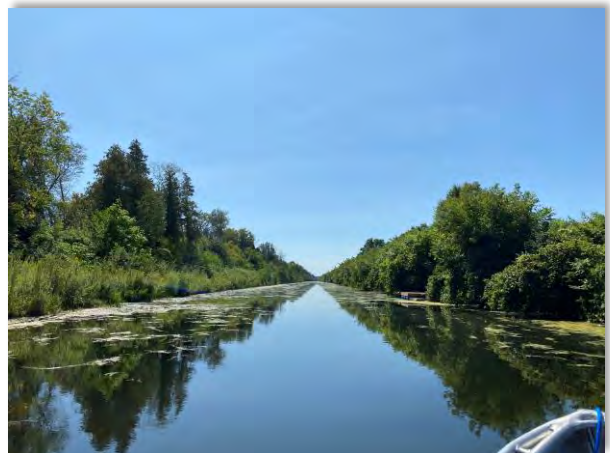
Young-Smart Engineering Company. Permission was granted as requested. The Board appointed an Engineer under Section 76 of the *Drainage Act* in 2021 to review the current levy structure and provide a new levy structure that may create a variable rate for determining assessments against existing lands that have been modified through development. The Engineer conducted a landowner meeting and continues to collect landowner information and develop land use categories. The Engineer will be preparing a report.



- The Town of Bradford West Gwillimbury Board secured two grants from the Lake Simcoe Project Funding to support local environmental initiatives. The Board oversaw both projects. The first focused on creating and maintaining a buffer strip along the Main Drain, with new banks established as part of the routine annual maintenance. The second project involved removing submergent and emergent vegetation from the Main Drain.

Additionally, an environmental consultant was hired to study the reduction of phosphorus levels in the discharge waters from the Art Janse Pumping Station.

- The Board remains actively engaged with the Ministry of Environment, Conservation and Parks on the Holland Marsh Phosphorus Recycling Facility Project, which secured funding in 2022. The Ontario Clean Water Agency, under the Minister’s direction, was tasked with preparing a comprehensive research study to gather critical information, including updates on conceptual design options and cost estimates for the project. The Board has participated in all stakeholder meetings, with the Drainage Superintendent serving on the Technical Advisory Panel. The study is expected to be completed in 2024, with next steps anticipated to begin in 2025.
- The Drainage Superintendent remains employed part-time, and the remainder of his timetable is occupied with BWG’s Stormwater Management within the Community Services Department.
- The Board contracts services from the Town of Bradford West Gwillimbury to fill the position of permanent part time, Committee Coordinator and Board Secretary.
- The Board continued to participate in the Electrical Safety Authority’s Continuous Safety Services (“CSS”) program. The CSS agreement will be renewed again in April of 2025.
- Tours of the Holland Marsh and Drainage System continue to be provided to various ministries and organizations, upon request.



GOVERNANCE / ADMINISTRATION

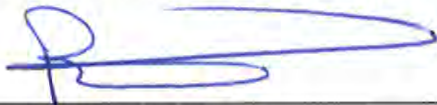
The Board has established business practices, and continues to set standard operating policies and procedures, as the need arises as well as establishing adequate health and safety protocols in relation to the maintenance of the Holland Marsh Drainage System.

The annual operating costs for the governance of the Board will be \$150,000.00.

The Board's forecasted expenditures remain highly predictable, and the governance portion of the budget is documented in the attached Budget, as "Appendix A". The costs that are included in the business plan for 2025 for the governance of the Board are contributed to, evenly from the general revenues of Bradford West Gwillimbury and King.



William Eek, Chair
Holland Marsh Drainage System Joint Municipal Service Board



Ben Verkaik, Vice Chair
Holland Marsh Drainage System Joint Municipal Service Board

HOLLAND MARSH DRAINAGE SYSTEM JOINT MUNICIPAL SERVICE BOARD
2025-2026 DRAFT Budget Overview - Revenues

Budget 2025	Township of				Total Revenues	Total Expenditures
	OMAFRA	King	Town of BWG	Other*		
HMDSJMSB	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ 150,000	\$ 150,000
Drainage Superintendent	44,500	26,255	18,245	-	89,000	89,000
Main Drain Maintenance	49,920	122,510	84,690	6,180	263,300	214,200
Perimetre Canal Maintenance (New Schedule)	38,260	68,180	44,860	8,700	160,000	160,000
BWG Drains	11,621	-	69,379	-	81,000	81,000
TOK Drains	3,589	20,411	-	-	24,000	24,000
Professor Day Pumphouse Replacement	-	-	-	-	-	450,000
	\$ 147,890	\$ 312,356	\$ 292,174	\$ 14,880	\$ 767,300	\$ 1,168,200

Budget 2026	Township of				Total Revenues	Total Expenditures
	OMAFRA	King	Town of BWG	Other*		
HMDSJMSB	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ 150,000	\$ 150,000
Drainage Superintendent	45,720	26,975	18,745	-	91,440	91,440
Main Drain Maintenance	49,920	122,510	84,690	6,180	263,300	214,200
Perimetre Canal Maintenance (New Schedule)	38,260	68,180	44,860	8,700	160,000	160,000
BWG Drains	5,246	-	63,754	-	69,000	69,000
TOK Drains	7,865	43,635	-	-	51,500	51,500
	\$ 147,011	\$ 336,300	\$ 287,049	\$ 14,880	\$ 785,240	\$ 736,140

* Other includes the County of Simcoe, MTO and upstream landowners like Newmarket, New Tecumseth

Notes:

A Revenues sources are unknown at this time.

HOLLAND MARSH DRAINAGE SYSTEM JOINT MUNICIPAL SERVICE BOARD
 2025-2026 Budget Overview - Expenditures

	2023 Budget	2023 Actual	2024 Budget	2024 Actual 30-Sep-24	2025 Budget DRAFT	Variance 2025 Budget / 2024 Budget \$	2026 Budget DRAFT
EXPENDITURES							
HMDS/JMSB	150,000	164,219	160,000	109,173	150,000	(10,000) A	150,000
Drainage Superintendent	86,440	78,001	86,440	49,651	89,000	2,560	91,440
Holland Marsh Drainage System	294,200	438,521	411,700	218,743	374,200	(37,500) B	374,200
BWG Drains	61,000	77,393	72,500	55,236	81,000	8,500 C	69,000
TOK Drains	52,000	64,301	60,000	53,083	24,000	(36,000) D	51,500
Section 76	-	13,788	50,000	19,637	-	(50,000)	-
Professor Day Pumphouse Replacement		-	50,000	-	450,000	400,000 E	-
Fleet	30,000	25,636	-	-	-	-	-
Melidy Drain	75,000	50,697	-	2,364	-	-	-
Drain 16	650,000	-	50,000	23,410	-	(50,000)	-
Total Expenditures	1,398,640	912,556	940,640	531,297	1,168,200	227,560	736,140

Notes:

- A Remove 100th anniversary of the HMDS from budget
 B to reflect actual and account for inflationary increases and remove SCADA system replacement from budget

C Work on BWG drains includes:

	<u>2025</u>	<u>2026</u>
Horlings	15,000	15,000
Morris Road	40,000	50,000
Gorzo	4,000	
Ferragina	3,500	
Wanda	5,000	
Saczowski	7,500	
Scotch	6,000	
River Road		4,000
	<u>\$ 81,000</u>	<u>\$ 69,000</u>

HOLLAND MARSH DRAINAGE SYSTEM JOINT MUNICIPAL SERVICE BOARD
 2025-2026 Budget Overview - Expenditures

		<u>2025</u>	<u>2026</u>
D Work on TOK drains includes:	Drain 8	16,000	
	Drain 9	4,500	
	Drain 10	3,500	10,000
	Drain 11		12,000
	Drain 12		12,000
	Drain 14		13,000
	Drain 15		<u>4,500</u>
		<u>\$ 24,000</u>	<u>\$ 51,500</u>

E Engineering cost in 2024 and construction forecasted for 2025



KING

2025 Capital Program & Forecast 2025-2034



2025 1 Year Annual Capital Budget (Funded) - Service Based

Capital Service Based Budget

	Total Project Cost	Capital Tax Levy	Development Charges	New Initiative	Canada Building Fund (Gas Tax)	OCIF Grant	Water/Wastewater	Reserves (Other)	Others/ Developer Contributions	Total Funding
Greening King										
Parks, Trails & Open Spaces										
16-25-18 Nobleton Re-Development Phase 2	2,025,000							(2,025,000)		(2,025,000)
16-25-38 Parks Improvements - Asset Management	250,000	(250,000)								(250,000)
Climate Change Initiatives										
16-25-25 Climate Change Initiatives	100,000	(100,000)								(100,000)
Total Greening King	2,375,000	(350,000)						(2,025,000)		(2,375,000)
Keeping King Safe										
Fire & Emergency Services										
14-25-02 Pumper Rescue Truck (369-2004)	950,000	(950,000)								(950,000)
14-25-03 Dry Fire Hydrant	22,000							(22,000)		(22,000)
14-25-04 Replacement Airbags	21,000							(21,000)		(21,000)
14-25-05 Battery Operated Extrication Tools	45,000							(45,000)		(45,000)
14-25-06 Personal Protective Equipment	70,000							(70,000)		(70,000)
Total Keeping King Safe	1,108,000	(950,000)						(158,000)		(1,108,000)
Maintaining King										
Road Maintenance										
15-25-07 Kettleby Road Reconstruction (2023-2025)	400,000	(400,000)								(400,000)
15-25-19 Bridge & Culvert Structure Assessment (2 years cycle)	100,000	(80,000)	(20,000)							(100,000)
15-25-20 Roads & Related Infrastructure Improvements	2,100,000	(150,928)			(895,000)	(1,054,072)				(2,100,000)
15-25-24 Automated Speed Enforcement / Traffic Calming	200,000							(200,000)		(200,000)
15-25-27 Conversion of Gravel Roads to Paved Roads	1,000,000	(100,000)	(900,000)							(1,000,000)
15-25-35 Annual Relining/Rehabilitation of Bridges & Culverts	2,020,000	(2,000,000)					(20,000)			(2,020,000)
15-25-59 Stormwater Asset Management Maintenance	1,000,000							(1,000,000)		(1,000,000)
20-25-30 Watermain Replacement - Nobleton (Parkview, Crestview, Janet, Lynwood)	2,446,121						(2,446,121)			(2,446,121)
21-25-31 Supervisory Control and Data Acquisition (SCADA)	1,175,000						(1,175,000)			(1,175,000)
Sidewalk Maintenance										
15-25-11 Sidewalk Replacement	400,000	(400,000)								(400,000)
Street Lighting										
15-25-17 Streetlight Study/Inventory Analysis	150,000			(150,000)						(150,000)
Facility Maintenance Services										
15-25-01 Joint Operations Centre (Design)	750,000	(75,000)	(675,000)							(750,000)
16-25-26 Facility Improvements Asset Management	350,000	(350,000)								(350,000)
Fleet Services										



2025 1 Year Annual Capital Budget (Funded) - Service Based

Capital Service Based Budget

	Total Project Cost	Capital Tax Levy	Development Charges	New Initiative	Canada Building Fund (Gas Tax)	OCIF Grant	Water/Wastewater	Reserves (Other)	Others/ Developer Contributions	Total Funding
15-25-13 Fleet/Equipment (Repair & Replacement)	1,195,000	(1,195,000)								(1,195,000)
Total Maintaining King	13,286,121	(4,750,928)	(1,595,000)	(150,000)	(895,000)	(1,054,072)	(3,641,121)	(1,200,000)		(13,286,121)
Planning & Growing King										
Planning & Policy Services										
18-25-12 Cultural Heritage Study	50,000	(50,000)								(50,000)
Total Planning & Growing King	50,000	(50,000)								(50,000)
Serving King										
Recreational Services										
16-25-03 Township Wide Recreation Centre (2018-2025)	5,518,300		(5,518,300)							(5,518,300)
Public Library Services										
17-25-43 Information Technology Equipment Replacement	51,612								(51,612)	(51,612)
Heritage & Culture										
15-25-29 Reinterpret Train Station (2023-2025)	750,000	(685,000)							(65,000)	(750,000)
Total Serving King	6,319,912	(685,000)	(5,518,300)						(116,612)	(6,319,912)
Support Services										
Information Technology Services										
11-25-02 Hardware Replacement	130,000	(130,000)								(130,000)
11-25-09 IT Software Initiatives	200,000			(130,000)				(70,000)		(200,000)
Total Support Services	330,000	(130,000)		(130,000)				(70,000)		(330,000)
Total Capital Service Based Budget	23,469,033	(6,915,928)	(7,113,300)	(280,000)	(895,000)	(1,054,072)	(3,641,121)	(3,453,000)	(116,612)	(23,469,033)



10 Year Capital (Funded) - by service
Capital Service Based Budget

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total Project Cost	Capital Tax Levy	Development Charges	New Initiative	Growth (Tax Supported)	Canada Building Fund (Gas Tax)	OCF Grant	Water/Wastewater	Reserves (Other)	Others/ Developer Contributions	Total Funding	
17-31-20 Collection Development							30,000				30,000		(30,000)								(30,000)	
17-31-25 Information Technology Equipment Replacement							122,475				122,475	(122,475)										(122,475)
17-32-01 Collection Development							30,000	30,000			30,000		(30,000)									(30,000)
17-32-03 Information Technology Equipment Replacement								30,127			30,127	(30,127)										(30,127)
17-33-14 Collection Development							30,000		30,000		30,000		(30,000)									(30,000)
17-33-15 Information Technology Equipment Replacement							6,246		6,246		6,246	(6,246)										(6,246)
17-34-02 Collection Development							30,000		30,000		30,000		(30,000)									(30,000)
17-34-03 Information Technology Equipment Replacement							52,514		52,514		52,514	(52,514)										(52,514)
Heritage & Culture																						
15-25-29 Renfryer Train Station (2023-2025)	750,000										750,000											(750,000)
Total Serving King	6,319,912	216,467	1,813,322	7,261,986	7,074,141	173,143	152,475	60,127	36,246	82,514	23,190,533	(2,246,171)	(17,755,300)		(82,500)				(2,990,000)	(66,000)	(116,612)	(23,190,533)
Support Services																						
Information Technology Services																						
11-25-02 Hardware Replacement	130,000										130,000	(130,000)										(130,000)
11-25-09 IT Software Initiatives	200,000										200,000											(200,000)
11-25-02 Hardware Replacement Software Initiatives		150,000									150,000	(150,000)										(150,000)
11-26-03 Replacing Great Plains Software		250,000									250,000	(250,000)										(250,000)
11-27-02 Hardware Replacement Software Initiatives			150,000								150,000	(150,000)										(150,000)
11-27-03 Replacing Great Plains Software			250,000								250,000	(250,000)										(250,000)
11-28-02 Hardware Replacement Software Initiatives				150,000							150,000	(150,000)										(150,000)
11-30-02 Hardware Replacement Software Initiatives					150,000						150,000	(150,000)										(150,000)
11-31-02 Hardware Replacement Software Initiatives						150,000					150,000	(150,000)										(150,000)
11-32-04 Hardware Replacement Software Initiatives							150,000				150,000	(150,000)										(150,000)
11-34-18 Hardware Replacement Software Initiatives								150,000			150,000	(150,000)										(150,000)
Total Support Services	330,000	400,000	400,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	2,180,000	(1,986,000)	(92,827,984)		(1,262,750)						(70,000)	(2,180,000)
Total Capital Service Based Budget	23,469,033	16,399,119	36,664,817	46,320,640	38,973,249	26,346,251	24,655,319	12,802,499	11,546,446	9,602,514	248,032,887	(76,170,904)	(92,827,984)	(430,000)	(1,262,750)	(9,230,000)	(9,944,072)	(33,456,085)	(24,074,333)	(937,159)	(537,159)	(2,180,000)



KING
Supplementary Information

KING TOWNSHIP
ADMINISTRATIVE POLICY
TANGIBLE CAPITAL ASSETS POLICIES



POLICY NO.:
ADM-POL-168

Finance Department	Issue Date: 11/24/2022
Authored By: Angela Pham	Issue No.: 1
Approved By: Peggy Tollett, Treasurer	Next Revision: 11/24/2027

1. PURPOSE STATEMENT

1.1. The purpose of this policy is to specify the accounting treatment for tangible capital assets. The principal issues in accounting for tangible capital assets are the recognition of assets, the purpose of carrying values and amortization charges, capture and recording of disposal of assets, and the recognition of any related asset impairment losses. The policy will impact how the Township budgets, tracks and reports on tangible capital assets.

2. POLICY OBJECTIVE

2.1. The Canadian Institute of Chartered Accountants Public Sector Accounting Standards Board has implemented Section PSAB 3150, Tangible Capital Assets. Since 2009, all Canadian local governments are required to account for Tangible Capital Assets at historical cost and amortize this cost over the estimated life of all assets.

2.2. The objective of this policy is to recommend the accounting treatment for tangible capital assets, to bring compliance and consistency to the Township’s accounting and reporting of assets, as well as maintaining asset inventories for purposes of properly managing the Township’s valuable capital assets and infrastructure throughout their useful lives.

3. APPLICATION/SCOPE

3.1. This policy applies to all Township of King departments, boards, commissions, agencies, and other organizations falling within the consolidated reporting entity of the Township of King. All tangible property owned by the Township however acquired that qualifies as a tangible capital asset are included in the scope of this policy.

3.2. The following will not be recognized as tangible capital assets:

- a. Crown land,
- b. Intangible capital assets such as goodwill and easements,
- c. Low-cost assets that do not meet the capitalization thresholds set out herein,
- d. Natural resources including trees and woodlots,

KING TOWNSHIP
ADMINISTRATIVE POLICY
TANGIBLE CAPITAL ASSETS POLICIES



POLICY NO.:
 ADM-POL-168

Finance Department	Issue Date: 11/24/2022
Authored By: Angela Pham	Issue No.: 1
Approved By: Peggy Tollett, Treasurer	Next Revision: 11/24/2027

- e. Works of art, historical treasures (required to be disclosed in notes to the financial statements),
- f. Cost of studies such as the Official Plan and Development Charges study,
- g. Inventories and consumable supplies, and
- h. Assets retired from use and held for sale.

4. DEFINITIONS

- 4.1. **Amortization** is the allocation of the cost (less the residual value) of a tangible capital asset to operating periods as an expense over its useful life in a rational and systematic manner appropriate to its nature and use. Amortization is also commonly known as depreciation.
- 4.2. **Assets** are economic resources within the control of the Township resulting from past transactions or events and from which future economic benefits may be obtained.
- 4.3. **Asset impairment** occurs when conditions indicate that a tangible capital asset no longer contributes to a local government’s ability to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net book value.
- 4.4. **Betterment** is a cost incurred which enhances the service potential of a tangible capital asset. Such expenditures would be included in the tangible capital asset’s cost. Service potential is enhanced for a tangible capital asset when costs are incurred to:
 - a. extend its useful life,
 - b. increase its service capacity, or previously assessed physical output,
 - c. lower any operating costs associated with the tangible capital assets, or
 - d. improve the quality of the output from the tangible capital asset.
- 4.5. **Capital Work-In-Progress** is the cost of the Township’s tangible capital assets under construction, constructed, or in an uncompleted process of acquisition and that are not yet in service. Amortization is not applied to Capital Work-In-Progress.

KING TOWNSHIP
ADMINISTRATIVE POLICY
TANGIBLE CAPITAL ASSETS POLICIES



POLICY NO.:
 ADM-POL-168

Finance Department	Issue Date: 11/24/2022
Authored By: Angela Pham	Issue No.: 1
Approved By: Peggy Tollett, Treasurer	Next Revision: 11/24/2027

- 4.6. **Capitalization Threshold** is the value above which tangible capital assets are capitalized and reported as assets in the financial statements.
- 4.7. **Contributed (Donated) Assets** are tangible capital assets received at no or nominal cost. The cost of a contributed tangible capital asset is equal to its fair value at the date of contribution. Fair value may be estimated using market or appraised value. If the fair value cannot be determined, the asset should be recorded at the estimated value of what it would have cost if purchased or constructed. Some examples would include a transfer of tangible capital assets from a more senior level of government for no cost, or the receipt of roads, streetlights, and other infrastructure from a developer as part of a subdivision agreement.
- 4.8. **Equipment** is an apparatus, tool, device, machine, implement, or instrument utilized to facilitate a process, function, or completion of a task. Equipment also includes furniture and fixtures. It may be installed within a building but could be moved and reinstalled at a different location, if required (it is not permanently affixed to or integrated into the building or structure in which it resides).
- 4.9. **Facilities (buildings)** are defined under Part 1 of the Ontario Building Code as:
- a. a structure occupying an area greater than ten square metres consisting of a wall, roof, and floor or any of them or a structural system serving the function thereof including all plumbing, works, fixtures and service systems appurtenant thereto,
 - b. a structure occupying an area of ten square metres or less that contains plumbing, including the plumbing appurtenant thereto,
 - c. plumbing not located in a structure,
 - d. a sewage system, or
 - e. structures designated in the building code.
- 4.10. **Fair Value** is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction who are under no compulsion to act.

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- 4.11. **Historical Cost** is the gross amount of consideration originally given up acquiring, constructing, developing, or bettering (improving) a tangible capital asset, and includes all costs directly attributable to the asset’s acquisition, construction, development, or betterment, including installing the asset at the location and in the condition necessary for its intended use. Capital grants would not be netted against the cost of the related tangible capital asset.

- 4.12. **Infrastructure Assets** are composed of linear assets and their associated specific components. Some examples would include Transportation Infrastructure (Roads - including cycling lanes, bridges, tunnels, drainage systems), and Environmental Infrastructure (water delivery systems, wastewater treatment, storm drainage systems).

- 4.13. **Intangible Capital Assets** are non-financial assets that have no substance, such as copyrights, trademarks, patents, and goodwill. Intangible capital assets are separate and distinct from tangible capital assets.

- 4.14. **Land** is real property in the form of a plot, lot, or parcel. Cost includes all expenditures made to acquire land and to ready it for use where the improvements are considered permanent in nature and includes purchase price, closing costs, appraisals, grading, filling, draining, and clearing, removal of old buildings (net of salvage), assumption of liens or mortgages, and any additional land improvements that have an indefinite life. Land is valued separately from buildings which may be erected upon it.

- 4.15. **Land Improvements/Parks Infrastructure** consist of earthworks/grading, improvements, play structures, fields and lighting, pathways, shade structures, foot bridges, parking lots, signage and other parks amenities and infrastructure, including those in trail systems, but does not include Facilities (buildings);

- 4.16. **Linear Assets** are assets generally constructed or arranged in a continuous and connected network, such as roads or watermains.

- 4.17. **Net Book Value** of a tangible capital asset is its historical cost, less accumulated amortization, and less the amount of write-downs, if applicable.

- 4.18. **Non-Financial Assets** are acquired, constructed, or developed assets that do not normally provide resources to discharge existing liabilities, but instead:
 - a. are normally employed to deliver government services,

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- b. may be consumed in the normal course of operations, and
- c. are not for sale in the normal course of operations. (PS 1000.42)

4.19. **Pooled Tangible Capital Assets** are homogenous in terms of their physical characteristics, use and expected useful life. Pooled tangible capital assets are amortized as a group using a composite amortization rate based on the average useful life of the different assets in a group.

4.20. **Replacement Cost** is the cost of replacing an asset with one that has substantially the same functionality and capacity but has a different physical form or uses the most common current technology.

4.21. **Residual Value** is the estimated net realizable value of a tangible capital asset at the end of its useful life to a local government. Residual value is also commonly referred to as salvage value.

4.22. **Tangible Capital Assets** are defined as non-financial assets having physical substance that:

- a. Are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance, or repair of other tangible capital assets,
- b. have useful economic lives extending beyond an accounting period,
- c. are used on a continuing basis; and
- d. are not for resale in the ordinary course of operations (PS 3150.05)
- e. are not excluded at Section 3.2 of this policy.

4.23. **Useful Life** is the estimate of either the period over which a local government expects to use a tangible capital asset, or the number of production or similar units that it can obtain from the tangible capital asset. The life of a tangible capital asset may extend beyond its useful life. The life of a tangible capital asset, other than land, is finite, and is normally the shortest of the physical, technological, commercial, and legal life.

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4.24. **Vehicle** is a means of transportation, usually having wheels, for transporting persons or things or designed to be towed behind such an apparatus. Also commonly referred to as 'rolling stock'.

4.25. **Write-Down** is a reduction in the cost of a tangible capital asset to reflect the decline in the asset's value due to a permanent impairment.

5. INVENTORY COLLECTION, VALUATION AND MAINTENANCE POLICIES

5.1. Asset Categories

5.1.1. The following asset categories will be separately tracked in the asset inventory system for Tangible Capital Asset purposes, as well as for asset lifecycle management:

- a. Land
- b. Land Improvements/Parks
- c. Facilities
- d. Vehicles
- e. Machinery & Equipment including IT assets
- f. Transportation Infrastructure
 - i. Road Base
 - ii. Road Surface
 - iii. Sidewalks
 - iv. Streetlighting
 - v. Bridge Decks
 - vi. Bridge Structures

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- vii. Structural Culverts
- g. Environmental Infrastructure
 - i. Watermains
 - ii. Water Meters
 - iii. Wastewater Mains
 - iv. Wastewater Manholes
 - v. Stormwater Mains
 - vi. Stormwater Manholes and Catch basins
 - vii. Stormwater Management Facilities
- 5.1.2. Other assets may be tracked by the asset management system as the need arises.
- 5.1.3. **Appendix A** lists the asset groupings, along with their capitalization threshold amounts. The Treasurer has the authority to periodically amend the threshold amounts.
- 5.1.4. In relation to the Facilities grouping, a facility or building must meet the definition contained in policy clause 4.9 above to be recorded as a facility. Failure to meet the definition requires the asset to be recorded as an asset under another category (e.g., land improvement or equipment).

5.2. Single Asset vs. Component Approach

- 5.2.1. Certain complex tangible capital assets consist of several significant components. PSAB 3150 provides the option to record complex tangible capital assets as a 'single asset', or to record each major component as a separate asset.
- 5.2.2. Under the 'single asset' approach, cost includes all components combined, and amortization is based on the average useful life of the entire asset.

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5.2.3. The component approach requires that the cost of each component be tracked, and amortization is based on the expected useful life of each of the components. The replacement of the individual components would be eligible to be capitalized.

5.2.4. Examples where the component approach will be applied include:

- a. Facilities
- b. Land Improvements/Parks Infrastructure
- c. Roads
- d. Bridges

5.3. Pooled Tangible Capital Assets

5.3.1. In circumstances where multiple tangible capital assets are similar in nature and there is little or no benefit in segregating out each individual item into separate assets, they may be grouped into “pooled tangible capital assets”. Common characteristics of pooled tangible capital assets are:

- a. Pooled Tangible Capital Assets are assets normally bought or owned in quantity that are treated as one single asset for accounting purposes.
- b. Pooled Assets do not meet the single asset capitalization threshold individually, however when pooled together exceed the pooled capitalization threshold.
- c. Assets that will be pooled together will be identical or close to identical in terms of asset type and characteristics.

5.3.2. The following represents a sample list of assets to be pooled by the Township:

- a. Computers and laptops
- b. Furniture and Fixtures (by location, as part of the facility)
- c. Streetlighting lights and poles

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- d. Library Books/Collection
- e. Road Allowances
- f. Water Meters

5.3.3. For accounting purposes, pooled tangible capital assets will be tracked by year of purchase, with a deemed disposition occurring in the final year of useful life. Deemed disposition is the removal for accounting purposes of the historical cost and accumulated amortization with respect to those assets pooled into that year and does not necessarily correspond to the physical disposal or disposition of those assets.

5.4. Capitalization Thresholds

5.4.1. Each tangible capital asset type is assigned a capitalization threshold. Capitalization thresholds represent the minimum amounts that capital related costs must exceed before they are considered for capitalization as a tangible capital asset. This threshold will be used to determine if a related cost incurred should be recorded as a tangible capital asset or if the cost is immaterial and should be expensed in operations.

5.4.2. In determining the capitalization thresholds, consideration has been given to:

- a. weighing the benefits realized versus the costs incurred in collecting and maintaining the tangible capital asset inventory for the various asset types, as some assets may be impractical or prohibitively costly to maintain in the tangible capital asset inventory,
- b. ensuring the total value of assets below the thresholds (and therefore not capitalized) is small enough that it will not exceed the external auditor’s materiality level, and
- c. the impact of changes in capitalization levels on future operating budgets and performance measure reporting, which enhances comparability on a year-to-year basis and with other municipalities.

5.4.3. Table 5-1 sets out the capitalization thresholds (by asset type) for single assets within an asset type.

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Table 5-1 Single Asset Capitalization Thresholds

Asset Type	Township of King Capitalization Thresholds
Land	Capitalize All
Land Improvements/Parks Infrastructure	\$25,000
Facilities incl. Leasehold Improvements	\$25,000
Vehicles	\$20,000
Machinery and Equipment incl. IT	\$10,000
Linear Assets (Roads, Bridges, Water,	\$25,000

- 5.4.4. In the case of pooled tangible capital assets, the individual assets within the pool will be valued below the threshold levels shown in Table 5-1. However, when the total value of the pool is considered, it represents a significant investment and is to be recorded as part of the tangible capital asset inventory.
- 5.4.5. Table 5-2 sets out the combined historical cost value of a tangible capital asset pool (by asset type) needed to create or maintain a pool. If a single asset exceeds the thresholds set in Table 5-1, then it cannot be added to a pool; it must be maintained as a single asset.

Table 5-2 Tangible Capital Asset Pool Threshold

Asset Type	Threshold Required to Create / Maintain a Pool of Assets
Land	N/A
Land Improvements/Parks Infrastructure	\$ 15,000
Facilities incl. Leasehold Improvements	\$ 15,000
Vehicles	\$ 20,000
Machinery and Equipment incl. IT	\$ 5,000
Linear Assets (Roads, Bridges, Water, Sewer)	\$ 100,000

- 5.4.6. For annual purchases of pooled assets, any purchase that falls into one of the pooled asset categories that exceeds \$1,000 will automatically be accounted for as an addition to the pooled asset. A purchase that falls below \$1,000 will be expensed within the operating budget.

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5.4.7. **Appendix B** sets out a decision flow chart for whether a purchase or acquisition of an asset is a capital asset addition, or an operating expense.

5.5. Valuation and Measurement

5.5.1. Historical cost valuation of tangible capital assets is required for PSAB 3150 compliance. Actual historical cost will be utilized for valuing tangible capital assets purchased, constructed, or developed where the information is readily available.

5.5.2. At the outset of implementation of PSAB 3150, the historical costs of some assets were not available. In these cases, the historical costs were estimated using alternative valuation techniques, usually using replacement costs values, and then deflating or discounting these back using available index tables appropriate for the asset type.

5.5.3. PSAB 3150 states that costs directly associated with preparing a tangible capital asset for its intended use can be included as part of the historical cost of the asset. Some examples of valid costs to be included:

- a. Installation and assembly costs (payroll costs of staff directly involved in installation/assembly, contracted services)
- b. Initial delivery costs (freight, duty, transportation services)
- c. Site preparation costs (demolition costs, environmental clean-up)
- d. Environmental assessments
- e. Feasibility study
- f. Land transfer fees
- g. Initial testing costs to ensure the asset is functioning properly (payroll costs of staff directly involved in testing, contracted services)
- h. Professional fees (engineering, legal, architect, environmental, project management)

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- i. Internal design and inspection costs (payroll costs of staff while working directly on capital asset design/inspection)
- j. Delivery and handling charges, freight, transportation, insurance, and duties/brokerage fees
- k. Direct labour/material costs
- l. Capitalized interest (borrowing costs) incurred during the period the capital asset is actively being prepared for its intended use. Interest costs attributable to financing up-front costs of the acquisition, construction, or development of tangible capital assets will be capitalized until the asset is ready for use. After this point in time, any ongoing interest costs incurred will be expensed.

Costs to be treated as operating expenses and not capitalized include, but not limited to:

- i. Master plan studies
- ii. Regional or Township Official Plan
- iii. Growth Management Studies
- iv. Maintenance or Repairs

5.5.4. When two or more assets are acquired for a single purchase price, it is necessary to allocate the purchase price to the various assets acquired. Allocation should be based on the fair value of each asset at the time of acquisition, or some other reasonable basis if fair value is not readily available.

5.6. Contributed or Donated Tangible Capital Assets

- 5.6.1. PSAB 3150 requires municipalities to record contributed (or donated) assets as tangible capital assets. Examples of contributed tangible capital assets include:
 - a. A road constructed by a developer (usually as part of a developer agreement) and contributed to the Township, and
 - b. Donated playground equipment.

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- 5.6.2. The contribution/donation could be made up of an entire asset, or a partial payment of an asset. Contributed tangible capital assets will be recorded as follows:
- a. as assets of the Township,
 - b. the timing of the recording of the contributed tangible capital asset will be at the date when ownership is acquired,
 - c. if a development agreement is involved, ownership will be based on the terms and conditions of the development agreement,
 - d. the cost will be equal to its fair value at the date of contribution,
 - e. when the asset contribution date differs from the asset purchase, construction, or development date by more than one year, the cost of the asset will be discounted using relevant amortization rates to determine an accurate value at contribution,
 - f. in the case of subdivisions, the developer will be required to provide the cost of all Tangible Capital Assets being contributed to the Township, and
 - g. when the developer is unable to provide asset costing data, or the contributed asset is not related to a subdivision, the Township will use internal costing data to estimate asset value. This internal costing data will be provided by the respective department involved and confirmed by the Finance department.

5.7. Leased Tangible Capital Assets and Leasehold Improvements

- 5.7.1. Certain leased assets are capital in nature and therefore qualify to be included in the tangible capital asset listing, due to the specifications in the terms of the lease. The current value of lease payments over the term must exceed the capitalization thresholds. All leases that meet one of the following conditions must be included in the tangible capital asset inventory in the same manner as owned tangible capital assets:

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- a. the Township will own (or will likely own) the leased asset at the end of the term;
 - b. the lease term is most (i.e., over 75%) of the estimated useful life of the leased asset;
 - c. the current value of lease payments over the term of the lease is substantially all (i.e., over 90%) of the fair value of the leased tangible capital asset; or
 - d. other lease terms suggest that the lease is capital in nature.
- 5.7.2. In lease arrangements where the leased asset does not qualify to be included in the tangible capital asset listing (i.e., it is operating lease), any modification to the leased asset can be considered a leasehold improvement and capitalized for PSAB 3150 purposes where each of the following four criteria have been met:
- a. modifications must have been made to leased assets;
 - b. the Township (as lessee) must pay for the improvements (without reimbursement from the lessor);
 - c. the leasehold improvement should meet the definition of a tangible capital asset; and
 - d. the modification reverts to the lessor at the end of the lease (i.e., cannot be separated from the leased property).
- 5.7.3. Leasehold improvements are amortized over the useful life of the improvement or the lease term (including any renewal option where extension of the lease is expected) whichever is shorter.
- 5.7.4. Where the leased asset qualifies to be included in the tangible capital asset listing, the modification is classified as a betterment and capitalized as part of the original cost of the capital asset; amortized over the useful life of the asset unless the life of the betterment is significantly less than that of the asset.

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5.8. Long term Development or Construction of Tangible Capital Assets

- 5.8.1. PSAB 3150 states that the net book value of tangible capital assets not being amortized because they are under construction or development or have been removed from service must be presented in the notes to the Township’s annual financial statements: (PS 3150.42b)
- 5.8.2. As part of the year-end procedures, a “Construction in Progress” or “Open Capital Projects” report that illustrates all activity posted to these accounts will be maintained by the Finance department. Departments will review the report annually to ensure that once a tangible capital asset is put into service that it is excluded from the “Construction in Progress” report.
- 5.8.3. Tangible capital assets developed or constructed shall be capitalized on the earlier of the day that the asset goes into service, or the ownership/responsibility/control is transferred to the Township.
- 5.8.4. The Township’s open capital projects report will be used to develop the totals for construction in progress reporting each year end. Data group totals only will be entered into the asset management system once per year for reporting purposes only.

5.9. Tangible Capital Assets of Consolidated Entities

- 5.9.1. In situations where a joint service board exists (i.e., The King Township Public Library Board) and the Township of King has partial control or ownership of the Board:
 - a. Tangible capital assets of the Board (collection, contents, and fixtures) will be inventoried and maintained by the Board. The results will be shown in the Board’s annual financial statements. It is the Township’s preference that similar inventory policies, procedures and asset structure as identified in this policy be utilized by the respective Boards. (The Library facility structure and systems remains the property and responsibility of the Township.)
 - b. The Township of King, through the year-end audit process, will consolidate its share of the Board’s financial statements with the Township’s activities

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for the purposes of the Township’s year-end consolidated financial statements.

5.10. Declaring a Tangible Capital Asset Surplus

5.10.1. If a Tangible Capital Asset goes from being “in use” to being “for sale”, it must be classified as an inventory item held for resale (i.e., not a tangible capital asset). For an asset to be reclassified as a surplus asset, all of the following criteria must be met:

- a. Council has committed to selling the asset or it has been identified as surplus by a Department Head or his designate;
- b. The asset is in a condition to be sold;
- c. The asset is publicly seen to be for sale;
- d. There is an active market for the asset;
- e. There is a plan in place for selling the asset; and
- f. It is reasonably anticipated that the sale will be completed within one year of the financial reporting date.

5.11. Nominal Tangible Capital Assets

5.11.1. PSAB 3150.42 requires municipalities to disclose the nature and use of tangible capital assets that have been recorded at nominal amounts. Assets can be recorded at nominal amounts if estimating the historical cost of the assets is very difficult, and the resulting net book value would be immaterial. A list of assets that have been recorded at nominal values will be maintained by the Township, to ensure the Township will be able to disclose the required information each year on the financial statements.

5.11.2. Road allowances shall be assigned a nominal value of \$1.00 per block or segment.

5.12. Works of Art and Historical Treasures

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5.12.1. Works of Art and Historical Treasures owned by the Township are not to be included in the tangible capital asset listing since a reasonable estimate of the future benefits associated with these items cannot be made. However, the nature of these assets must be disclosed in the notes to the annual financial statements. Some examples of items that fall under this category include:

- a. Works of art (i.e., in a museum or used as decoration in a Township building);
- b. Antiques owned by the Township (i.e., antique fire trucks used in parades).

5.12.2. Works of Art and Historical Treasures will be treated as follows:

- a. All assets that are considered works of art or historical treasures will not be recorded as tangible capital assets in the Township’s asset inventory.
- b. All works of art and historical treasures will be tracked only for financial statement note disclosure on an annual basis. Note disclosure will be based on the nature of the assets, not the quantity and value.
- c. Any future purchases of works of art and/or historical treasures will be expensed to operations at cost.

6. PSAB 3150 COMPLIANCE POLICIES

6.1. Amortization Methods and Rates

6.1.1. PSAB 3150 requires tangible capital assets to be amortized “in a rational and systematic manner appropriate to its nature and use by the government”. To meet these requirements, the Township will utilize the Straight-Line amortization method for all tangible capital assets. Amortization will begin in the month following the month the asset enters service, based on the “in-service” date. For amortization calculation purposes, residual value will be zero for all tangible capital assets.

6.1.2. Land shall be recorded at cost and not amortized.

6.1.3. The following Table 6-1 illustrates straight line depreciation.

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Table 6-1 Straight Line Depreciation

<i>TYPE</i>	<i>PATTERN</i>	<i>EXAMPLE</i>
<i>Straight Line Amortization</i>	<i>Consistent over life</i>	$\frac{\$12,000 \text{ asset}}{\div 10\text{-year useful life (120 months)}}$ <p><i>\$ 100 amortization per month or \$1200 per year.</i></p>

6.2. Useful Life Assumptions

6.2.1. The determination of expected useful lives for tangible capital assets requires consideration of several factors, including present condition, intended use, expected deterioration, technological obsolescence, construction type, geological factors, and planned maintenance policy. Useful lives are to be reviewed annually. The estimated useful lives used in calculating amortization are summarized in **Appendix D** and are subject to periodic adjustment by the asset owner Department Head, with the concurrence of the Treasurer.

6.3. Betterments

6.3.1. For a cost to be included in the value of a tangible capital asset as a betterment, one of the following must be true:

- a. Non-Complex Network System Tangible Capital Assets (i.e., equipment, vehicles, municipal buildings)
- b. Increases previous physical output/service capacity;
- c. Operating costs are lowered;
- d. Useful life of the asset is extended; or
- e. Quality of output has improved

6.3.2. For Complex Network System Tangible Capital Assets (i.e., roads, water/sewer systems), for a cost to be included as a betterment, the investment must increase

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the service potential of the tangible capital asset (may or may not increase useful life).

- 6.3.3. Please refer to **Appendix C** for a decision tree for determining treatment of such costs.

6.4. Write-Offs/Write-Downs

- 6.4.1. PSAB 3150.31 requires the following: “When conditions indicate that a tangible capital asset no longer contributes to a government’s ability to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net book value, the cost of the tangible capital asset should be reduced to reflect the decline in the asset’s value.”

- 6.4.2. There are many different factors that may lead to one or more of the Township’s assets having a value that is less than its calculated net book value for PSAB purposes, including the following:

- a. Unforeseen damage to the asset;
- b. Expected maintenance plan not adhered to;
- c. Changes in geological or weather conditions;
- d. Developments in technology resulting in obsolescence; and
- e. A change in how the asset is used.

- 6.4.3. The write-off/write-down process for the Township of King is as follows:

- a. At least once per year (i.e., during the year-end process), an evaluation process will be initiated by the Finance department, in conjunction with all departments to identify any tangible capital asset requiring a write-off or write-down
- b. The departments will review their asset records within Citywide and document (in writing) where write-offs are required to the Finance department, who will assess the need for the write-offs and post the necessary transactions.

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- c. All write-offs will be charged to the applicable operating budget area from which the tangible capital asset is used.

6.5. Annual Amortization and Funding

- 6.5.1. Annual Amortization expense shall be calculated in accordance with this policy. Funding and budgeting for annual amortization expense is not specifically required by PSAB.
- 6.5.2. It is recognized that amortization based on historical cost is normally insufficient to finance the end-of-life replacement or betterment of tangible capital assets, and that additional financing will likely be required for maintaining and sustaining the Township’s tangible capital assets. Funding strategies, the use of asset replacement reserve funds, and budgets are all financial strategies and policies outside of the scope of this policy.

7. ASSET RETIREMENT OBLIGATIONS

- 7.1. Effective for the Township of King’s 2022 reporting year, PS 3280 Asset Retirement Obligations states that a liability relating to the future retirement of a tangible capital asset should be recognized when, as at the financial reporting date, all the criteria below are satisfied:
 - a. There is a legal obligation to incur retirement costs in relation to the tangible capital asset; and
 - b. A past transaction or event giving rise to the liability has occurred; and
 - c. It is expected that future economic benefits will be given up; and
 - d. A reasonable estimate of the amount can be made.
- 7.2. Common examples of legal obligations include asbestos abatement in municipal owned buildings and closure/post-closure obligations relating to remediation and monitoring associated with landfills and wastewater/sewage treatment facilities. Examples of legislation giving rise to an asset retirement obligation include:

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- a. Ontario's O.Reg. 278/05: Designated Substance – Asbestos on construction projects and in buildings
- b. Occupational Health and Safety Act (OSHA), R.S.O. 1990, c. O.1
- c. Ontario Water Resources Act, R.S.O. 1990, c. O. 40

7.3. Legal obligations can arise from:

- a. Agreements or contracts
- b. Legislation of another government;
- c. A government's own legislation; or
- d. A promise conveyed to a third party that imposes a reasonable expectation of performance upon the promisor under the doctrine of promissory estoppel.

7.4. In cases with uncertainty over whether a liability exists or is contingent on a future event/determination by a court, a regulatory or other authority, a disclosure could be beneficial as per PS 3300 Contingent Liabilities. A disclosure in the notes to the financial statements is recommended in cases where:

- a. The probability of the event confirming the contingent liability is probable, but the amount cannot be reasonably estimated;
- b. The probability of the event confirming the contingent liability is probable and the potential exposure to the liability exceeds any amounts accrued; or
- c. The occurrence of the event confirming the contingent liability is not determinable.

7.5. The following information should be disclosed in notes or schedules relative to a contingent liability, unless its occurrence is unlikely:

- a. The nature;
- b. The extent, except in those cases where the extent cannot be measured, or disclosure of the extent would have an adverse effect on the outcome;

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c. The reason(s) for any non-disclosure of the extent; and

d. When an estimate of the amount has been made, the basis for that estimate.

7.6. Once uncertainty is resolved and an asset retirement liability is recognized, PS 3280 applies.

7.7. The estimated value of the costs related to the retirement obligation is to be recorded as a liability and it should include costs directly attributable to asset retirement activities including post-retirement operations, maintenance, and monitoring that are an integral part of the retirement of the tangible capital asset.

7.8. In periods after the initial measurement, the Town should recognize period-to-period changes in the liability resulting from:

a. Revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate, as part of the cost of the related tangible capital asset; and

b. The passage of time as an accretion expense.

7.9. The estimated liability using discounted cash flows changes with the passage of time with the liability balance increasing as the discounting of future cash flows decreases as the tangible capital asset approaches its retirement date. The offset to the increase in the liability is an accretion expense.

7.10. Recognition and Allocation of Asset Retirement Costs:

PS 3280.24 states that upon initial recognition of a liability for an asset retirement obligation, a public sector entity should recognize an asset retirement cost by increasing the carrying amount of the related tangible capital asset (or a component thereof) by the same amount as the liability. This asset retirement cost should be allocated to expenses in a rational and systematic manner over the estimated useful life of the tangible capital asset it relates to. Like amortization, the Township uses a straight-line approach to allocating the costs of asset retirement obligations.

8. LIABILITY FOR CONTAMINATED SITES

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8.1. PS 3260 Liability for Contaminated Sites provides guidance for liabilities associated with remediation of contaminated sites outside of normal use scenarios i.e., through an unexpected event or improper use. When environmental standards exist and have been exceeded (even in the lack of a past financial transaction), a liability for the cost of remediation is to be recognized as per PS 3260. Unlike asset retirement costs, costs associated with remediation are expensed when the liability is recognized unless they relate to the acquisition of asset that has alternative productive use unrelated to remediation, in which case, the pro-rated portion with productive use would be capitalized and amortized over its useful life when put into service.

9. PROCEDURES TO BE DEVELOPED

- 9.1. Detailed procedures will be developed setting out ownership and responsibilities for asset data records, accuracy, and upkeep.
- 9.2. Detailed procedures for each asset type or asset grouping will be developed for all asset additions and betterments to ensure compliance with the financial accounting and reporting policies, as well as budget and management policies of the Township. Most asset additions to the Citywide records will be triggered with the periodic closure of capital projects reports to Council, as most tangible capital assets require capital funding. Procedures will include ensuring any updates to GIS records occurs in addition to updating of Citywide.
- 9.3. Detailed procedures will be developed for all assumed assets, and ensuring these assets are updated to both GIS records, as well as Citywide asset management system.
- 9.4. Detailed procedures for each asset type or grouping will be established in respect of asset disposals, write-downs, and write-offs.

9.5. Finance Department Capital Asset Management Responsibilities:

While the primary responsibility of providing necessary information to maintain PSAB 3150 compliance resides with the specific departments involved, it is the Finance Department’s responsibility to reasonably and effectively “audit” each department to ensure information provided is accurate and complete. These audit procedures are to occur throughout each year (including as part of year-end procedures).

9.6. Planned Asset Management System:

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With the planned implementation of a corporate Asset Management software solution, asset owners will be identified for all assets, who will be responsible for the accuracy and completeness of all data related to their owned assets, subject to system specific implementation and operational policies.

10. INTERPRETATION DISAGREEMENTS

10.1. In the event of disagreement in the interpretation or implementation of these policies and procedures, the Director of Finance/Treasury shall make the final decision guided by the Municipal Act, PSAB handbook, the OMBI Municipal Guide for Accounting for Tangible Assets, as well as discussions with the Township of King’s external auditor.

11. POLICY REVIEW RECURRING

11.1. This policy will be reviewed annually by the Manager of Accounting and Budgets, in consultation with the applicable asset managers.

12. RELATED DOCUMENTATION

- 12.1. COR-POL-132 Strategic Asset Management Policy
- 12.2. King Asset Management Plan, 2022
- 12.3. O. Reg 588/17 Asset Management for Municipal Infrastructure
- 12.4. Related asset management procedures referred to in Section 9 herein.

13. APPENDICIES

- 13.1. **Appendix A Capital Asset Inventory Groupings**
- 13.2. **Appendix B Capital vs Expense Decision Flowchart**
- 13.3. **Appendix C Capitalize vs Expense Decision Flowchart for Betterments**
- 13.4. **Appendix D Estimated Useful Life of Tangible Capital Assets table**

14. APPROVAL AUTHORITY

Chief Administrative Officer
Daniel Kostopoulos

Date **2022-12-12**

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APPENDIX A

CAPITAL ASSET INVENTORY GROUPINGS

(This Appendix A may be amended from time to time by the Asset Management Committee without other approvals required.)

Asset Category	Asset Sub-Class	Threshold Individual Asset	Threshold Pooled Asset	Threshold Betterment
Land		Always Capitalize	N/A	Always Capitalize
Land Improvements		\$25K	\$15K if asset >\$1K	\$25K
Facilities		\$25K	N/A	\$25K
Vehicles		\$20K	N/A	\$20K
Machinery & Equipment	Fire Equipment	\$10K	\$5K	\$10K
	IT Equipment	\$10K	\$5K	\$10K
Transportation Infrastructure	Roads	\$25K	N/A	\$25K
	Sidewalks	\$25K	N/A	\$25K
	Street Lighting	\$25K	\$100K	\$25K
	Bridges	\$25K	N/A	\$25K
	Major Culverts	\$25K	N/A	\$25K
Environmental Infrastructure	Water Mains	\$25K	N/A	\$25K
	Water Meters	\$25K	\$100K	\$25K
	Wastewater Mains			
	Wastewater Manholes	\$25K	N/A	\$25K

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Asset Category	Asset Sub-Class	Threshold Individual Asset	Threshold Pooled Asset	Threshold Betterment
Capital Work in Progress	Stormwater Mains	\$25K	N/A	\$25K
	Stormwater Catchbasins and Manholes	\$25K	N/A	\$25K
	Stormwater Management Facilities	\$25K	N/A	\$25K
		Always Capitalize if included in Capital Budget	Always Capitalize if included in Capital Budget	Always Capitalize if included in Capital Budget

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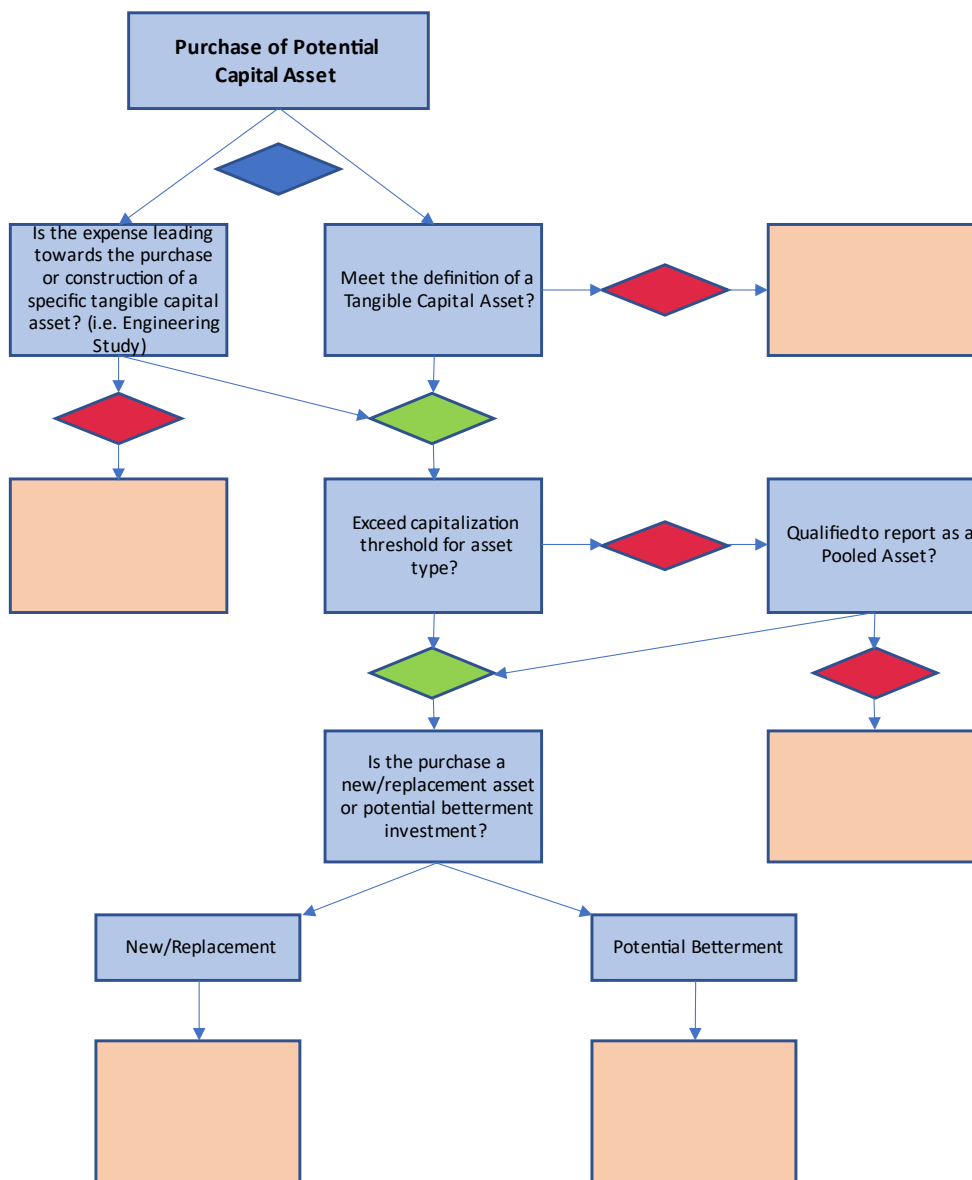
Authored By: Angela Pham

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Approved By: Peggy Tollett, Treasurer

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**APPENDIX B
CAPITALIZE VS EXPENSE DECISION
FLOWCHART**



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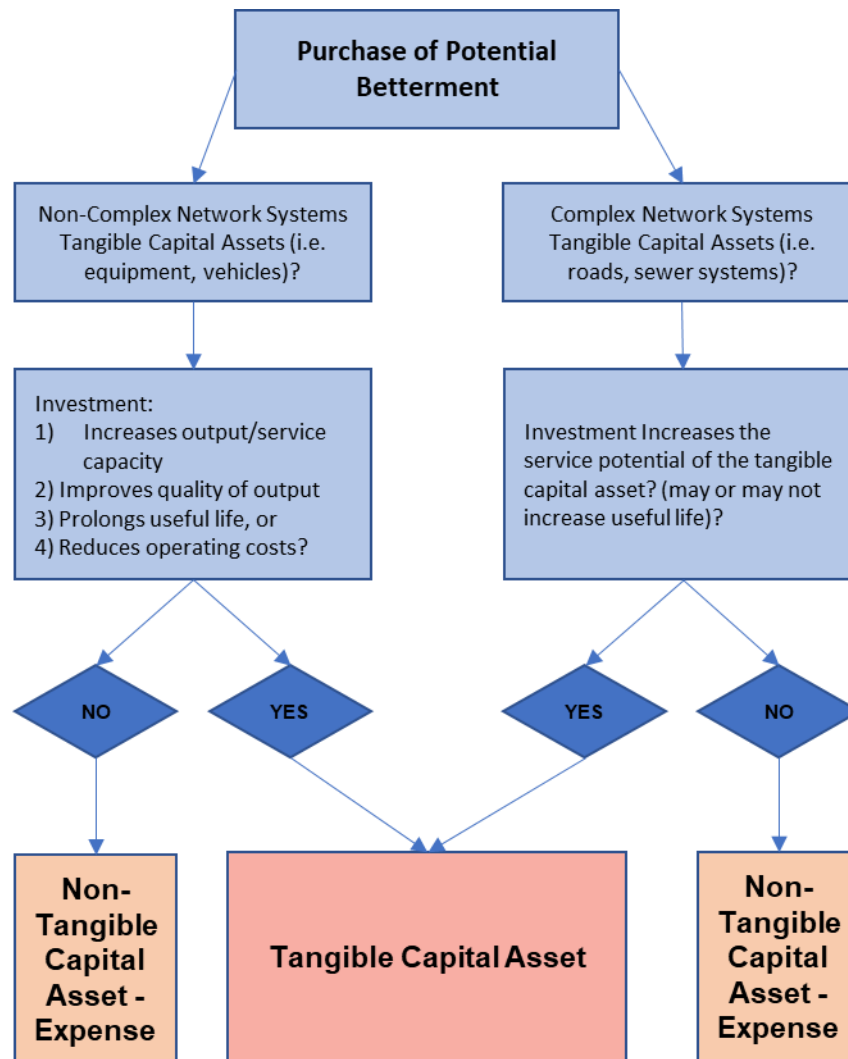
Issue No.: 1

Approved By: Peggy Tollett, Treasurer

Next Revision: 11/24/2027

APPENDIX C

**CAPITALIZE VS EXPENSE DECISION FLOWCHART FOR
BETTERMENT TYPE COSTS**



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APPENDIX D

ESTIMATED USEFUL LIFE OF TANGIBLE CAPITAL ASSETS

(This Appendix D is subject to periodic adjustment by the asset owner Department Head, with the concurrence of the Treasurer, without other approvals required.)

ASSET/COMPONENT	USEFUL LIFE (YEARS)
LAND: all	N/A
LAND IMPROVEMENTS/PARKS INFRASTRUCTURE: : [REDACTED]	
Parking Lots/Access Drive/Internal roadways: Asphalt Gravel Natural Sidewalk, Path & Trail Concrete Asphalt Gravel/Granular Natural Footbridge Concrete/Steel Wood	75
Site Furnishings [REDACTED]	25
Decorative Fencing [REDACTED]	25
Shade Structure (per Chris re King/Keele structure)	25
FLEET: [REDACTED]	
Pick-up Van Car/SUV Trailer Dump Truck Tractor Fire Apparatus Fire Command Ice Resurfacer Machinery	8 8 8 8 10 8 15 15 10 8
EQUIPMENT: [REDACTED]	
Information Technology Printers Servers	 5 5

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Laptop/Desktop	4
I.T. Hardware other	8
Dry Fire Hydrant	80
Turnout Gear Washing Machine	8
Thermal Imaging Cameras	8
Extrication Equipment	10
SCBA Air Compressor	8
Mobile Washroom	8
FACILITIES: to be determined and confirmed by Facilities	
Site: Hardscape Site Services Structure Roof Membrane Structural Systems Pool Tank Pool Systems Pool Ventilation/Dehumidification Ice Floor Ice Plant Rubber Flooring Gymnasium Flooring Mechanical Electrical Interior Flooring Carpet Hard Surface Furniture/Fixtures and Equipment	
TRANSPORTATION INFRASTRUCTURE	
Road Base	60
Road Surface	
Concrete	40
Asphalt	20
Surface Treatment	7
Gravel	4
Asphalt Speed Tables	10
Sidewalks/Multi-use Path (in road allowance)	
Concrete	50
Asphalt	30
Interlock Stone	25
Gravel/Other	10

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Curbs - Concrete	40
Retaining Walls (all types)	40
Safety Systems (signals, rails/guides/guards, signs)	25
Bridge	
Bridge Deck	20
Bridge Structure	75
Culvert	
Steel	50
Concrete	75
Streetlighting	
Poles/Arms/Wiring	75
Fixtures	30
Utility Trench/Conduit	50
Signs	10
ENVIRONMENTAL INFRASTRUCTURE	
Sanitary	
Sanitary Main (all sizes/types)	100
Sanitary Lateral (all)	100
Sanitary Manhole	100
Pumping Station Mechanical	20
Pumping Station Pumps	20
Water Distribution	
Water Main (Asbestos Concrete)	100
Water Main (Cast Iron)	50
Water Main (Ductile Iron)	50
Water Main (PVC)	100
Water Main Valves (all)	50
Water Service	50
Curbstops	30
Water Meters	20
Fire Hydrants	50
Sampling Station	50
Valve Chambers	100
Stormwater	
Storm Mains (Concrete)	100
Storm Mains (Metal)	50
Storm Manholes	100
Storm Catchbasins and Leads	100
Storm Inlet/Discharge Point (all)	50
Stormwater Management Ponds and components	100
Oil Grit Separators	75

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Do we need these?	
Storm Subdrains	75
Storm Foundation Drain Collector Sewer	75
Storm Foundation Drain Collector	75

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
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1 PURPOSE STATEMENT

- 1.1 This document details the policy to be followed when acquiring deliverables with the right quality, quantity, on a timely basis, as efficiently as possible and at the lowest overall cost for the Corporation of the Township of King (Township).
- 1.2 The purpose is to ensure that deliverables are acquired in an open competitive, fair and transparent manner, which protects the reputation of the Township, and increases the confidence of both the public and the participants in the procurement process.
- 1.3 This policy shall work in conjunction with the procurement procedures.

2 POLICY OBJECTIVE

- 2.1 The overarching principle guiding this policy is to maintain the public's trust and reduce the Township's exposure to legal liability by ensuring that procurement decisions are made using a procurement process that is ethical, open, fair and transparent.
 - 2.1.1 In acquiring deliverables, the Township shall also adhere to the following guiding principles:
 - a) Promote effective, economic, and efficient acquisition of deliverables;
 - b) Act and conduct business with honesty and integrity;
 - c) Treat vendors equitably, without discrimination;
 - d) Develop, support, and promote the highest professional standards in order to serve the public good;
 - e) Maintain a customer-service focus while meeting the needs, and protecting the interests of the Township and the public;
 - f) Comply with known international, federal and inter-provincial trade treaties or agreements, as amended, where applicable;
 - g) To maintain the highest standards of integrity and professionalism with respect to the acquisition of deliverables and the managing of the procurement process by which deliverables are acquired;
 - h) Comply with and incorporate the requirements of the *Accessibility for Ontarians with Disabilities Act, 2005, S.O. 2005, c. 11*, as amended (the 'AODA') in the procurement process of the Township as well as any requirements contained in other legislation (either provincial or federal) which may impact the procurement process of the Township;
 - i) Encourage, whenever possible, the acquisition of deliverables with

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due regard to the conservation of the natural environment;

- j) Support effective business planning such that deliverables shall only be acquired after consideration of need, alternatives, timing and appropriate life cycle management issues; and
- k) When evaluating bids, where possible, the Township shall consider the total acquisition value including, but not limited to, acquisition, training, operating, maintenance, quality, reliability, performance, warranty, payment terms, contract extensions, contract renewals and disposal costs.

3 APPLICATION/SCOPE

- 3.1 This policy shall apply to the acquisition of all deliverables made by or on behalf of the Township, committees and local boards, and except as may be expressly exempted or restricted under this policy.
- 3.2 All individuals involved in the acquisition of deliverables provided for in this policy, shall act in a manner consistent with the requirements and objectives of this policy and should said individuals be found to have breached this policy, they may be subject to disciplinary action.
- 3.3 No acquisition for deliverables or disposal of surplus assets shall be authorized unless it is in compliance with this procurement policy.
- 3.4 All acquisitions undertaken by the Township and its employees shall be executed in accordance with:
 - 3.4.1 The procurement policy and any other relevant or related Township policies, or procurement procedures;
 - 3.4.2 All applicable Township business license requirements; and,
 - 3.4.3 The *Municipal Conflict of Interest Act, R.S.O. 1990, Chapter M.50*, as amended and any other applicable municipal, provincial or federal legislation.

4 DEFINITIONS

- 4.1 For a list of definitions refer to Appendix "A" to this policy.

5 ROLES AND RESPONSIBILITIES

- 5.1 **General Responsibilities**
 - 5.1.1 All employees of the Township are responsible for complying with this policy and associated procurement procedures.
 - 5.1.2 Employees involved in the procurement process must clearly understand their obligations and responsibilities under this policy and all applicable procurement procedures and should consult with Procurement Services

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in respect to any questions regarding the application or interpretation of this policy or the procurement procedures.

5.1.3 All employees shall acquire deliverables within their procurement authorities as prescribed in Appendix “F” – Delegated Procurement Authorities of this Policy and Appendix “G” – Procurement Authorities of this Policy – Emergency Acquisition.

5.1.4 All acquisitions shall be subject to all applicable Township policies and procedures, specific provisions of the *Municipal Act*, and all other applicable international treaties, federal and provincial legislation.

5.2 Chief Administrative Officer (CAO)

The CAO shall be responsible for:

5.2.1 Ensuring compliance with this policy and reporting serious or repetitive incidents of non-compliance to Council;

5.2.2 Approving procurement procedures and protocols, as developed and recommended by Procurement Services;

5.2.3 Submitting recommendations and reports to Council, as required under this policy;

5.2.4 Approving all invoices for payment with a value of two hundred and fifty thousand dollars (\$250,000) or greater;

5.2.5 During the time that regular Council meetings are suspended, during a period of recess, or for a declared emergency, the CAO shall be authorized to award contracts as a result of a procurement process that normally would require Council approval, provided that a report is submitted to Council afterwards, setting out the details of any contract awarded pursuant to this authority;

5.2.6 Approving the delegation of procurement authority limits by Directors and the Director of Finance and Treasurer to their employees in compliance with applicable Township policies;

5.2.7 Where it appears that additional resources (human, financial or capital) will be required to complete a project approved in the Budget, the Department Head may request the transfer of resources or funding, to the Director of Finance / Treasurer and the CAO, the transfer may not conflict with Council's priorities then:

a) The CAO may authorize the transfer as long as it is within approved budget and same funding sources.

b) Council must approve any transfers in excess of the above limit.

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5.3 Director of Finance and Treasurer

The Director of Finance and Treasurer shall be responsible for:

- 5.3.1 Supervision of Procurement Services;
- 5.3.2 Approving procurement policies and procedures, as developed and recommended by Procurement Services;
- 5.3.3 Providing support and guidance to Procurement Services and the bid review panel, as required.
- 5.3.4 Developing, amending and monitoring various financial policies and procedures related to the Township's Purchasing Card Policy (COR-POL-118);
- 5.3.5 Approving procurement authority of employees as per Appendix "F" – Delegated Procurement Authorities of this Policy and Appendix "G" - Procurement Authorities of this Policy – Emergency Acquisition;
- 5.3.6 Approving all invoices for payment with a value up to two hundred and fifty thousand dollars (\$250,000).
- 5.3.7 Where it appears that additional resources (human, financial or capital) will be required to complete a project approved in the Budget, the Department Head may request the transfer of resources or funding, to the Director of Finance / Treasurer and the CAO, the transfer may not conflict with Council's priorities then:
 - a) The Director of Finance / Treasurer may authorize the transfer as long as it is within approved budget and same funding sources.

5.4 Procurement Services

Procurement Services shall be responsible for:

- 5.4.1 Preserving the integrity of the procurement process;
- 5.4.2 Establishing procurement procedures consistent with this policy;
- 5.4.3 Ensuring the consistent application of the procurement policy and related procurement procedures and providing Procurement Services in an efficient and diligent manner;
- 5.4.4 Providing procurement advice and related services, including developing and maintaining the necessary forms, contracts, and bid call document templates, for the purposes of fulfilling the procurement needs of the Township;
- 5.4.5 Disposing of personal property, which has been declared surplus in accordance with the Townships surplus asset disposition (section 21);

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5.4.6 Addressing and, where possible, resolving issues or concerns that arise in respect of a procurement process or the application and interpretation of this policy and the Township’s procurement procedures and seeking guidance from the Director of Finance and Treasurer, CAO or Township Solicitor, as required;

5.5 **Directors**

The Directors shall be responsible for:

- 5.5.1 Requesting and managing the administration of procurement authority limits to employees in compliance with this policy and all applicable policies;
- 5.5.2 Ensuring that acquisitions of deliverables are made in accordance with the Township’s procurement policy and procedures;
- 5.5.3 Monitoring all contract expenditures against the awarded contract or purchase order value and ensure compliance with budgetary limits;
- 5.5.4 Identifying and addressing non-compliance with this procurement policy and procedures within their Departments; and
- 5.5.5 Notifying Procurement Services to obtain guidance with respect to mitigating potential risks to the Township arising from the non-compliance upon discovery of instances of non-compliance;
- 5.5.6 Approving all invoices for payment with a value up to two hundred and fifty thousand dollars (\$250,000);
- 5.5.7 Ensuring that all staff under their supervision are fully aware of, and comply with, the Township’s procurement policy and procedures;
- 5.5.8 Ensuring that all staff under their supervision are fully aware of, and comply with, the Township’s P-Card Policy (COR-POL-118) and procedures

6 **VENDOR CONDUCT AND CONFLICT OF INTEREST**

- 6.1 The Township expects its vendors to act with integrity and conduct business in an ethical manner.
- 6.2 The Township may refuse to do business with any vendor that:
 - 6.2.1 Has engaged in illegal or unethical bidding practices;
 - 6.2.2 Has an actual or potential conflict of interest; or
 - 6.2.3 Fails to acknowledge and adhere to Appendix H “Township’s Supplier Code of Conduct”.
- 6.3 Illegal or unethical bidding practices include, but are not limited to:

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- 6.3.1 Bid-rigging, price-fixing, bribery or collusion or other behaviours or practices prohibited by federal or provincial statutes;
- 6.3.2 Attempting to gain favour or advantage by offering gifts or incentives to Township employees, members of Council or any other representative of the Township;
- 6.3.3 Lobbying members of Council or employees or engaging in any prohibited communications during a procurement process;
- 6.3.4 Submitting inaccurate or misleading information in response to a procurement opportunity; or
- 6.3.5 Engaging in any other activity that compromises the Township's ability to run a fair procurement process.
- 6.4 All vendors participating in a procurement process must declare any perceived, potential or actual conflicts of interest.
- 6.5 Where a vendor, a consultant or an individual participates in the development of a bid call document or the specifications, in whole or part, that vendor, consultant or individual shall not be permitted to submit a bid for the subsequent acquisition of deliverables arising from the resulting bid call document.

7 PROCUREMENT PROCESS

- 7.1 Any acquisition(s) made by a Township employee shall be undertaken in accordance with the procurement processes described within this policy, the procurement procedures and any other applicable Township policies and procedures.
- 7.2 Acquisitions of information and communications technology, computer equipment or software shall be made with prior consultation with Information Technology Services and in compliance with the appropriate procurement process as outlined in this policy.

8 STANDARD PROCUREMENT METHODS

- 8.1 Request for Information (RFI)
 - 8.1.1 A request for information (RFI) shall be issued for the purpose of compiling available market information and capabilities of various vendors in providing deliverables to the Township in order to make informed acquisition decisions and may be followed by a subsequent request for tender or request for proposal.
 - 8.1.2 The receipt of a submission in response to an RFI shall not create any contract obligations on the part of the Township. The Township is not required to proceed with any further procurement process following an RFI.

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8.2 Request for Expression of Interest (REOI)

8.2.1 A request for expressions of interest (REOI) shall be issued for the purpose of compiling a list of potential vendors who may be interested in providing deliverables to the Township. An REOI is often done in the early stages of the procurement process as a means for the Township to seek industry input into scoping requirements for a project that is intended to go back out to market at a later date.

8.2.2 The REOI is also an opportunity for interested parties to respond with the requested information so that they may be informed about future announcements related to the project, including the competitive selection process. The receipt of a submission in response to a REOI shall not create any contract obligations on the part of the Township. The Township is not required to proceed with any further procurement process following a REOI.

8.3 Request for Pre-Qualification (RFPQ)

8.3.1 Submission of information, including, but not limited to a potential vendor's experience, financial strength, education, background and personnel of firms or corporations who wish to qualify to be able to compete to supply deliverables to the Township.

8.3.2 An RFPQ is typically used as the first stage in a two-stage procurement process in order to short-list the most qualified vendors. The second stage is either a request for proposal (RFP) or a request for tender (RFT) for specific deliverables. The receipt of a submission in response to an RFPQ shall not create any contractual obligation on the part of the Township. The Township is not required to proceed with any further procurement processes following an RFPQ.

8.4 Low Value Purchase (LVP)

8.4.1 A low value purchase (LVP) shall be conducted for the acquisition of deliverables having an estimated acquisition value as stated in Appendix "E" - Thresholds of this Policy (including all applicable taxes).

8.4.2 These acquisitions must be made utilizing either a purchase order or a purchase card. This procurement process can be conducted by the requisitioning department, or if they so desire, with the assistance of Procurement Services.

8.5 Request for Quick Bid (QB)

8.5.1 An informal quick bid (QB) maybe issued for the acquisition of deliverables having an estimated acquisition value as stated in Procurement Policy Thresholds (including all applicable taxes) (Appendix "E") in which the requestor or Procurement Services seeks to obtain three

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(3) written quotes from vendors for the requested deliverables.

8.5.2 If the contract is to be billed over multiple invoices, the requisitioning department must reference the contract number and Purchase Order number on all applicable invoices and notify Accounts Payable on the final invoice that the Purchase Order may then be closed.

8.6 Request for Quotation (RFQ)

8.6.1 A formal request for quotation (RFQ) may be issued for the acquisition of deliverables having an estimated acquisition value as stated in Appendix "E" - Thresholds of this Policy (including all applicable taxes).

8.6.2 Any irregularities in the bid shall be dealt with in accordance with Appendix "C" - Bid Irregularities of this Policy, and in compliance with the procurement process stated in this policy.

8.7 Request for Tender (RFT)

8.7.1 A formal request for tender (RFT) shall be conducted for the acquisition of deliverables having an estimated acquisition value as stated in Appendix "E" - Thresholds of this Policy (including all applicable taxes), and where all of the following criteria apply:

- a) Two or more sources are considered capable of supplying the deliverables;
- b) The specifications for deliverables can be adequately defined;
- c) The market conditions are such that bids can be submitted on a competitive pricing basis;
- d) It is intended that the lowest cost bid shall be accepted;
- e) In the case of a pre-qualified RFT, only the selected pre-qualified vendors shall be notified.

8.7.2 Any bid irregularities shall be dealt with in accordance with Appendix "C" - Bid Irregularities of this Policy, and in compliance with the procurement process stated in this policy

8.8 Request for Proposal (RFP)

8.8.1 A formal request for proposal (RFP) shall be conducted for the acquisition of deliverables having an estimated acquisition value as stated in Appendix "E" - Thresholds of this Policy (including all applicable taxes), and where price is not the primary evaluation factor. An RFP bid call document may provide for negotiation of all terms, including price prior to contract award. An RFP may include the provision for the negotiation of best and final offers and may be a single stage or multi stage RFP.

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- 8.8.2 The goals of an RFP are:
- a) To implement an effective, objective, fair, open, transparent, accountable and efficient procurement process for obtaining unique proposals designed to meet broad outcomes to a complex problem or need for which there is no clear or single solution; and
 - b) To select the proposal that earns the highest total score and meets the requirements specified in the bid call document, based on qualitative, technical and pricing considerations.
- 8.8.3 This procurement process can be used for any dollar value, when the requirements cannot be definitely specified. An RFP may be conducted for the procurement of deliverables when any of the following criteria apply:
- a) The selection of the contractor depends more upon the effectiveness of the proposed solution, than the price alone;
 - b) It is expected that negotiation with one or more contractors may be required with respect to any aspect of the contract; and
 - c) The precise deliverables, or the specifications are not known or are not definable and it is expected that the contractor will further define them.
- 8.8.4 In the case of a pre-qualified RFP, only the selected pre-qualified contractors shall be notified.
- 8.8.5 A two-step RFP procurement process consists of two stages:
- a) In Stage 1, the evaluations of technical qualifications are conducted. This stage may include vendor presentations and interviews.
 - b) In Stage 2, the evaluations of financial submissions are conducted. Financial evaluations shall be conducted on vendors that have met or exceeded the minimum point score on the technical evaluations in stage one.
- 8.8.6 Any proposal irregularities shall be dealt with in accordance with Appendix "D" - Proposal Irregularities of this Policy, and in compliance with the procurement process stated in this policy.

9 ALTERNATIVE PROCUREMENT METHODS

9.1 Unsolicited Bid / Proposal

- 9.1.1 The Township shall not consider an unsolicited bid or proposal and/or communication with respect to a potential unsolicited bid or proposal.

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9.2 Negotiation

9.2.1 Procurement Services may use negotiation as a procurement process of deliverables or for the sale of personal property for any contract when any of the following criteria apply:

- a) The deliverables are deemed necessary by the CAO as a result of an emergency acquisition which would not reasonably permit the use of any other prescribed procurement process;
- b) Due to abnormal market conditions, the deliverables required are in short supply;
- c) Where competition is precluded or severely restricted due to the existence of any patent right, copyright, security risk, trade secrets, technical data, or control of raw material;
- d) Where only one submission is received and it exceeds the amount budgeted for the acquisition;
- e) Where the lowest compliant bid exceeds the approved budget of the deliverables and it is impractical to re-bid;
- f) Where all submissions fail to meet the specifications or terms and conditions and it is impractical to re-bid;
- g) When no submissions are received in a bid call and time deadlines make it impractical to re-bid;
- h) An attempt, or attempts to acquire the required deliverable has been made in good faith using a competitive procurement process which has been unsuccessful in identifying a contractor and it is not reasonable or desirable that a further attempt to acquire the deliverables using a procurement process be made other than negotiation;
- i) In response to the sale of personal property with the highest bidder;
- j) If a negotiated settlement cannot be reached with the highest evaluated respondent to an RFP, the Township may proceed to negotiate with the next highest evaluated respondent until a contractor is selected;
- k) Where, for security or confidentiality reasons, it is in the best interest of the Township; or
- l) Where by resolution to do so by Council.

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9.3 Emergency Purchases

9.3.1 Notwithstanding the provisions of this policy, an emergency acquisition shall be made, without issuing a bid call document, and may include negotiation when the Mayor declares, the CAO, or the Director of Finance and Treasurer determine that an emergency situation exists and the immediate acquisition of deliverables are necessary to prevent or alleviate: (a) a serious delay in service delivery; (b) a threat to the health, safety or welfare of any person; (c) the disruption of essential services; or (d) damage to public property, which includes, but is not limited to, an emergency declared under the *Emergency Management and Civil Protection Act*;

9.3.2 For greater clarity, an emergency acquisition does not include a situation that has arisen due to a failure to plan to allow sufficient time for a competitive procurement process.

9.3.3 When any of the above criteria are applicable, a purchase order shall be issued or P-Card shall be used. In the case of an after hour emergency, a purchase order shall be issued when practical to do so.

9.3.4 Subsequent to the conclusion of an emergency event, the CAO shall submit a report to Council explaining the actions taken and the reason(s).

9.4 Single Source Acquisition

9.4.1 A single source procurement process may be used, subject to the approval of either the CAO or the Director of Finance and Treasurer, if the deliverables are available from more than one source, but there are valid and sufficient reasons as determined by the Director of the requisitioning department, for selecting one vendor in particular, including one or more of the following:

- a) An attempt to acquire the required deliverables by soliciting competitive bids has been made in good faith, but has failed to identify more than one vendor;
- b) The deliverable is acquired for testing or trial use;
- c) The confidential or security-related nature of the requirement is such that it would not be in the public interest to solicit competitive bids;
- d) There is a need for standardization or compatibility with deliverables previously acquired;
- e) Where necessary to maintain an existing warranty from a previous or existing vendor;
- f) Where only one authorized dealer/reseller is offering the

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deliverables due to franchise restrictions;

- g) Construction, renovations, repairs, maintenance, etc. in respect of a building leased by the Township may only be done by the lessor of the building, in accordance with a lease agreement;
- h) The deliverables are acquired under circumstances which are exceptionally advantageous to the Township, such as in the case of a bankruptcy or receivership;
- i) It is advantageous to the Township to acquire the deliverables from a vendor pursuant to the procurement process conducted by another government agency;
- j) It is advantageous to the Township to acquire the deliverables directly from another public body;
- k) Another organization is funding or substantially funding the acquisition and has selected the vendor, and the terms and conditions of the commitment into which the Township shall enter are acceptable to the Township;
- l) Where, due to abnormal market conditions, the deliverables required are in short supply;
- m) Notwithstanding anything in this policy, where an acquisition is determined by Council to be fair and reasonable and is made from a non-profit corporation supported by the Township, the Township may make such an acquisition as a single source acquisition; or
- n) Where goods are offered for sale to the Township by auction or negotiation, such an acquisition shall be deemed to be a single source acquisition and authorization to submit a bid or conduct negotiations in compliance with Appendix “E” - Thresholds of this Policy (including all applicable taxes) where the acquisition is determined to be clearly in the best interest of the Township.

- 9.4.2 Before the award of a contract using the above rationale, the requester shall perform due diligence by exploring price negotiation possibilities with the selected vendor.
- 9.4.3 There must be sufficient justification provided to the CAO or the Director of Finance and Treasurer prior to awarding a contract pursuant to the single source procurement process.
- 9.4.4 The award of single source contracts shall be in compliance with Appendix “E” – Thresholds of this Policy (including all applicable taxes).

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9.5 Sole Source Acquisition

9.5.1 A sole source acquisition may be conducted for the acquisition for deliverables without the competitive procurement process, subject to the approval of either the CAO or the Director of Finance and Treasurer when one or more of the following circumstances apply:

- a) Competition is precluded due to the application of any Act or legislation or because of the existence of patent rights, copyrights, license, technical secrets or controls of raw material;
- b) One available vendor's unique ability or capability to meet the particular requirements of a bid call document;
- c) Statutory or market based monopoly; or
- d) The complete deliverable is unique to one vendor and no alternative or substitute exists.
- e) Where the Township has a rental contract and an offer to buy-out the equipment or extend the rental contract may be beneficial to the Township.

9.5.2 The award of sole source contracts shall be in compliance with Appendix "E" – Thresholds of this Policy (including all applicable taxes).

9.6 Price Agreements

9.6.1 A bid call document may be issued in accordance with this policy in order to establish price agreements for the acquisition of deliverables for a specified time.

9.6.2 The Township shall have no obligation to any vendor to order any deliverable under a price agreement, unless otherwise agreed upon, in writing, pursuant to a contract between the Township and the vendor.

9.7 Co-Operative Procurement and Piggyback

9.7.1 The Township may participate in co-operative procurement with other government agencies or public authorities where it is in the best interest of the Township to do so.

9.7.2 The Township may also piggyback on other government agencies or public authorities contracts where it is in the best interest of the Township to do so. The Township may also allow other government agencies or public authorities to piggyback on contracts established by the Township

9.7.3 If the Township decides to participate in a co-operative procurement or piggyback contract, then the procurement policies and procurement procedures of the government agencies or public authorities calling the bid on behalf of the participants are to be the accepted policies and

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procedures and the Township maybe required to be named in the initial co-operative bid call documents.

9.7.4 Notwithstanding any other provision of this policy, an acquisition may be made directly from a vendor if Procurement Services determines that a government agency has followed a competitive method for the acquisition of deliverables and the following additional conditions exist:

- a) The same deliverables shall be made available to the Township for the same or better price than the price that the Township could secure on its own;
- b) The acquisition of deliverables by the Township is within the approved budget; and
- c) The vendor is not suspended or in litigation with the Township.

9.7.5 The award and contract execution in relation to an acquisition made by another government agency shall be in accordance with the authorities applicable to a competitive procurement as set out in this policy.

9.8 Non-binding Request for Proposal

9.8.1 A non-binding request for proposal (RFP) may be used where, in the opinion of Procurement Services, it is in the best interest of the Township.

9.8.2 It is not the intent of the Township, nor the effect of this non-binding RFP to initiate or form contract relations by the submission of a proposal by any contractor in response to this RFP. The RFP is merely a call for proposals and not a bid call intending to place legally binding obligations on the Township or any contractor to enter into a definite contract or to be bound by any of the terms of this RFP, unless and until, the Township has completed the evaluation, negotiation and finalization of a proposal satisfactory to both the Township and the selected contractor.

9.9 In-House Bids

9.9.1 The Township does not currently permit employees to compete with external entities for acquisition opportunities.

9.10 Consulting and Professional Services

9.10.1 Consulting and professional services shall follow the prescribed procurement process based on the estimated acquisition value as stated in Appendix "E" - Thresholds of this Policy (including all applicable taxes).

10 LOCAL PREFERENCE

10.1 The Township shall endeavour to achieve best value in its commercial transactions. Therefore, the Township shall not practice local preference in awarding contracts. This will allow the Township to comply with the

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Discriminatory Business Practices Act, R.S.O. 1990, and Chapter D12, as amended and all applicable Treaties.

11 LITIGATION

- 11.1 The Township shall not accept, award or extend any Contract to any Contractor, Bidder, Proponent or any other party (including any related or affiliated entities and any principal thereof) who is in unresolved litigation with the Township, within the last 5 years, subject to the following exceptions;
 - 11.1.1 Where there is only one source of supply or service provider and the CAO has approved the award;
 - 11.1.2 In case of an emergency purchase as outlined in this policy;
 - 11.1.3 Where there is legal obligation on the part of the Township to enter into the Contract;
 - 11.1.4 Where the proposed contract is pursuant to an inter-governmental or co-operative agreement and where another government agency will be party to the contract and has approved the award.

12 BID REVIEW PANEL

- 12.1 If a submission contains an irregularity, or if there is a challenge to the procurement process, the issue shall be referred to the bid review panel to determine whether the submission complies with the requirements set out in the bid call document or to determine the validity of the challenge.
- 12.2 Procurement Services shall establish a bid review panel composed of, at a minimum, the following employees:
 - 12.2.1 Lead person from the Requisitioning department of the deliverables; and
 - 12.2.2 Two or more selected persons by the requisitioning department.
- 12.3 The composition of the bid review panel may include other individuals as required depending on the nature of the deliverables being acquired.
- 12.4 The bid review panel's responsibilities include, but are not limited to, reviewing and making recommendations on action to be taken related to;
 - 12.4.1 Submission irregularities or other issues pertaining to a bid or proposal; and/or
 - 12.4.2 Bid challenges.
- 12.5 The bid review panel shall use Appendix "C" - Bid Irregularities to this Policy, to determine the action that shall be taken if a bid irregularity exists, except for proposal irregularities, which shall be determined in accordance with Appendix "D" - Proposal Irregularities to this Policy.

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- 12.6 If the bid review panel does not agree unanimously that the submission shall be accepted or rejected, the matter shall be forwarded to the Township Solicitor for an opinion on recommended action.

13 BID / PROPOSAL IRREGULARITIES

- 13.1 Procurement Services shall exercise judgement in determining compliant submissions and consult with the bid review panel when a bid irregularity or proposal irregularity occurs.
- 13.2 Appendix “C” - Bid Irregularities to this Policy, and Appendix “D” – Proposal Irregularities to this Policy shall be used to determine the action that shall be taken if a bid irregularity or proposal irregularity is deemed to exist.
- 13.3 The description on Appendix “C” and Appendix “D” should not be considered an exhaustive list of all possible irregularities for bids or proposals. Procurement Services, after consultation with the bid review panel, may reject a submission based on a bid or proposal irregularity not listed in the description that is considered a material irregularity.
- 13.4 Procurement Services shall notify bidders whose bids or proposals are rejected due to an irregularity prior to any bid award.

14 BID DEBRIEFING

- 14.1 The purpose of debriefing is to explain to unsuccessful vendors why their submission was not accepted, allowing them to improve their future submissions and submit more competitive bids. A debriefing establishes and maintains the Township’s reputation as a fair, honest and ethical entity, ensuring that high quality vendors are encouraged to make future submissions. In addition, Procurement Services employees can improve future bid call documents by using the comments and suggestions provided by vendors.
- 14.2 Following the award of a contract, a debriefing will be provided upon request as long as the request for a debriefing is made within fourteen (14) calendar days following the award of contract being made public on the Township’s e-procurement website.
- 14.3 Debriefing may be conducted via telephone or in person. A debriefing may include the following, as applicable:
 - 14.3.1 The name(s) of the contractor;
 - 14.3.2 The total evaluated price of the contractor for a request for tender;
 - 14.3.3 The total evaluated score of the contractor for a request for proposal;
 - 14.3.4 An outline of the reasons the vendor’s submission was not successful according to the evaluation criteria and selection methodology; and
 - 14.3.5 Scores achieved on all rated criteria with sufficient detail for the vendor

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being debriefed to understand why those scores were assigned.

15 BID DISPUTE RESOLUTION

- 15.1 In the event any vendor involved in a procurement process with the Township presents a dispute in writing in regards to the procurement process made within fourteen (14) calendar days following the award of contract being made public on the Township's e-procurement website, the following dispute resolution process shall be followed:
 - 15.1.1 The vendor identifying the dispute shall be required to state the nature of the dispute in writing, giving full details and history of the events leading to the dispute claim, addressed to Procurement Services;
 - 15.1.2 The award of any contract shall not be rescinded nor the progress of any project be delayed by a request for dispute resolution unless recommended by the CAO or the Director of Finance and Treasurer through consultation with Procurement Services;
 - 15.1.3 Upon receiving the dispute claim, a bid debriefing will take place with, at a minimum, Procurement Services, the procurement representative and requester and up to two representatives of the vendor; and
 - 15.1.4 The Procurement Services shall convene the bid debriefing between the parties within fourteen (14) calendar days of the receipt of the dispute claim. The meeting will be structured to assist the vendor to both understand the procurement process that occurred and to assist in improving their future bids to the Township.

16 TIE BIDS RECEIVED

- 16.1 In the case of a tied bid between two bidders and where multiple awards are not possible, a coin toss as prescribed in the Procurement Services procurement procedures manual shall be conducted by Procurement Services.
- 16.2 In the case of tied bids between three or more bidders and where multiple awards are not possible, the Township shall determine the contractor by a lottery draw as prescribed in the Procurement Services procurement procedures manual.

17 CONTINGENCY MANAGEMENT

- 17.1 Contingency means an event or circumstance that gives rise to an increase in a contract price and which could not have been reasonably anticipated at the time of contract award.
- 17.2 Where the acquisition cost of an awarded contract that required Council approval, through a budget process or otherwise, is expected to exceed the approved amount in the approved budget and approval of additional contingency funds are required:

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- 17.2.1 The Directors and CAO may approve the overage so long as the amount of the cumulative overages for the awarded contract is within the procurement authority of the position, is fifteen percent (15%) or \$15,000 or lessor of the two, (Including non-refundable HST); and
- 17.2.2 Council shall consider and may subsequently approve the overage where the cumulative overages for the awarded contract are at or exceeds fifteen percent (15%) or \$15,000 or lessor of the two, (Including non-refundable HST) where funding sources are not identified within other approved funding within the Township.

18 SCOPE CHANGE

- 18.1 Scope change is any change to the scope of an awarded contract to accommodate a need not originally provided for in the contract.
- 18.2 Where scope change is beneficial to the Township, and it is for deliverables similar in nature to those under contract, approval shall be acquired as follows:
 - 18.2.1 The Department Head and CAO may approve the scope change so long as the Scope Change it is not outside the original intent of the scope of the Project, and the amount of the cumulative change for the awarded contract is within the procurement authority of the position.

19 PRESCRIBED COUNCIL APPROVAL

- 19.1 Despite any other provision of this policy, save and except for the circumstances, the following contracts require Council approval, prior to award:
 - 19.1.1 Any contract requiring approval from the Ontario Municipal Board (Local Planning Appeal Tribunal (LPAT));
 - 19.1.2 Any contract prescribed by statute to be made by Council;
 - 19.1.3 Any contract prescribed by a court order;
 - 19.1.4 Where the procurement policy is being suspended;
 - 19.1.5 Where there is no provision in the Township's annual budget for the deliverable subject to the contract or purchase order;
 - 19.1.6 Where the acquisition value proposed for acceptance is higher than the Council approved budget and where negotiated attempts to reduce the acquisition value within the approved budget were unsuccessful;
 - 19.1.7 Where there is an unresolved bid or proposal irregularity or challenge in connection with the procurement process and, in the opinion of the CAO, in consultation with the Township's Solicitor, the award of the contract is likely to expose the Township to legal, financial or reputational risk;
 - 19.1.8 Where authority to approve has not been expressly delegated; and

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19.1.9 Any contract having an acquisition value, requiring Council approval in accordance with Appendix "E" - Thresholds of this Policy including all applicable taxes) ;

20 SURPLUS ASSETS

- 20.1 On an annual basis or at such other time as may be prescribed, all goods of the Township, which have become surplus to its needs and are to be disposed of, shall be listed with reasonable particularity and such lists shall be provided to Procurement Services for disposal.
- 20.2 Procurement Services shall then have the authority to transfer such surplus assets from one department to another department and shall have the authority to sell, or dispose of such surplus assets or to exchange or trade the same for replacement assets.
- 20.3 Surplus assets not required by any Township Department shall be disposed of by means of public auction or advertised for public tender and sold to the bidder submitting the highest priced bid. Alternatively, at the discretion of Procurement Services, where the estimated value is one hundred dollars (\$100.00), surplus assets may be donated for a registered charitable or benevolent purpose to a community organization.

21 PROCUREMENT DOCUMENTS AND RECORDS RETENTION

- 21.1 A copy of all contracts executed pursuant to this procurement policy shall be delivered to Procurement Services for, at a minimum, electronic storage in their selected e-procurement system.
- 21.2 All procurement documents, as well as any other pertinent information for reporting and auditing purposes must be retained in a recoverable form in accordance with the Township's Records Classification and Retention Schedule.

22 BY-LAW/POLICY REVIEW

- 22.1 This policy shall be reviewed and evaluated for effectiveness at least every five (5) years from the date of its enactment. A review may be conducted at any time if Procurement Services deems it necessary.

23 AMENDMENTS

- 23.1 This policy may be amended from time to time upon the approval of the CAO or the Director of Finance and Treasurer in order to add, delete or modify matters listed that are administrative in nature.

24 SEVERABILITY

- 24.1 Should any section or sections of this policy or parts thereof be found by an adjudicator of competent jurisdiction to be invalid or beyond the power of Council to enact, such Section, Sections, or parts thereof shall be deemed to be

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severable and all other Sections or parts of the policy shall be deemed to be separate and independent there from and shall continue in full force and effect.

25 REPORT TO COUNCIL

- 25.1 Procurement Services will report to Council periodically during the year on activities related to Tendering, single and sole source activities.
- 25.2 Departments will be responsible for providing a report to Council for information on all awards greater than \$1,000,000.00 (one million) during the year on all activities related to Tendering, single and sole source activities.

26 RESTRICTIONS

- 26.1 No Township employee, member of Council or local board or committee member shall acquire, on behalf of the Township, any deliverables, except in accordance with this policy and the restrictions set out herein;
- 26.2 The acquisition of deliverables shall occur only if the necessary funds are available within an approved budget or the requisition is expressly made subject to funding approval and, to the extent that they may be required, funds are available from any other local board, committee, municipality or other government agency on whose behalf the acquisition of deliverables is also being made;
- 26.3 Council has provided funds for such acquisition in the budget or otherwise agreed to the provision of such funds and no expenditure shall be authorized or incurred in excess of such funds;
- 26.4 No contract, renewals or extensions for deliverables shall be divided into two or more parts to avoid the application of the provisions of this policy;
- 26.5 No personal acquisitions shall be made by the Township directly or indirectly for members of Council or any appointed member of a local board or committee or for any employee of the Township or their families with the exception of corporate sponsored employee programs;
- 26.6 No Township employee, member of Council or local board or committee member shall cause or permit any potential vendor to have an unfair advantage or disadvantage in obtaining a contract for the supply of deliverables to the Township;
- 26.7 No Township employee, member of Council or local board or committee member shall extend, in the discharge of his or her official duties, preferential treatment to relatives, friends, organizations or groups in which they or his or her relatives or friends have a pecuniary interest;
- 26.8 No Township employee, former Township employee, member of Council or local board or committee member or any spouse (including common law spouse),

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parent, grandparent, sibling, child, grandchild, niece, nephew, uncle or aunt of a Township employee, member of Council or local board member, shall not be permitted to acquire any surplus assets to be disposed of except by successfully bidding on the same at a public auction and in no case if the duties of that Township employee, Council member or local board member include making decisions regarding the disposal of such surplus assets or activities relating to the conduct of the auction;

- 26.9 No Township employee shall solicit, accept or condone the solicitation or acceptance of any gift, favour or form of entertainment and/or hospitality from any person or corporation having dealings with the Township;
- 26.10 No Township employee, member of Council or local board or committee member may supply deliverables as a vendor to the Township;
- 26.11 The acquisition methods and Purchase Order requirements described in this Policy are not required for the Purchase or payment of those items listed in Schedule “B” – Exceptions, or as otherwise listed in this Policy. For clarity, all other requirements and limitations of this Policy apply.
- 26.12 No Purchase, Contract or Purchase Order for Goods, Services, or Construction may be divided into two or more parts to avoid the application of the provisions of this by-law. For determining the method of Procurement as set out in Schedule “D” - Bid Thresholds, the expected total spend which includes the term and possible extension years for the same or similar Goods or Services within a Department shall be the reference for determining compliance with the financial and other limits set out in Schedule “F” – Delegated Procurement Authorities.
- 26.13 Where the total term of a Contract exceeds five (5) years, approval of the proposed total term must be obtained from Council prior to the issuance of the Solicitation. For purposes of this section, the total term includes the aggregate of the base term, plus all renewal, extension and option years.
- 26.14 Notwithstanding section 27.13, in respect of a Contract which was executed prior to this by-law coming into effect, and such Contract is proposed for an extension in which the total term will exceed five (5) years, approval of Council must be obtained prior to renewing or extending the Contract. For purposes of this section, the total term includes the aggregate of past and present terms, plus all renewal, extension and option years proposed.
- 26.15 Notwithstanding sections 27.13 and 27.14, where the annual Purchase requirement for the Department is less than the Low Value Purchase limit set out in Schedule “F” – Delegated Procurement Authorities, no limit to the duration of a Contract or Contractor relationship applies.

27 EXEMPTIONS

- 27.1 For exemptions refer to Appendix “B” of this policy.

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28 RELATED DOCUMENTATION

- 28.1 Appendix "A" - Definitions
- 28.2 Appendix "B" - Exemptions
- 28.3 Appendix "C" - Bid Irregularities
- 28.4 Appendix "D" - Proposal Irregularities
- 28.5 Appendix "E" - Thresholds
- 28.6 Appendix "F" – Procurement Authorities
- 28.7 Appendix "G" – Procurement Authorities of this Policy - Emergency Acquisition
- 28.8 Appendix "H" - Supplier Code of Conduct
- 28.9 Procurement By-Law 2021-006
- 28.10 Procurement Procedures FIN-PRO-107
- 28.11 Purchasing Card Policy COR-POL-118
- 28.12 Policy and Procedure Framework Corporate Policy COR-POL-100

29 APPROVAL AUTHORITY

<u>Council</u> Authority	<u>2021-006</u> By-law	<u>Original Signed</u> Township Clerk	<u>Jan. 11, 2021</u> Date
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30 Appendix “A” Definitions

- 30.1 *"Acquisition"* or *"Procurement"* includes a purchase, rental, lease or conditional sale of deliverables, but does not include:
 - 30.1.1 Any form of assistance such as grants, loans, equity infusion, guarantees or fiscal incentives;
 - 30.1.2 Provision of deliverables to persons or other government organizations;
 - 30.1.3 A revenue generating arrangement; or
 - 30.1.4 Acquisition of real property;
- 30.2 *"Acquisition Value"* means the total financial commitment resulting from a procurement process, including all expenses related to fully executing all available renewals and contract extension options available in the contract in Canadian currency, exclusive of taxes;
- 30.3 *"Addendum"* means a document or information attached or added to clarify, modify, or support the information in the original bid call document and may also include "addenda";
- 30.4 *"Asset"* means tangible or intangible property, other than real property, movable property subject to ownership, with exchange value;
- 30.5 *"Authority"* or *"Authorized"* means the legal right to conduct the tasks outlined in this policy as directed by Council and delegated through the office of the CAO to the Directors and subsequently to Procurement Services. Authorized acquisitions are those that have prior approval of Council either through resolution or through the Departmental budget;
- 30.6 *"Award"* or *"Acceptance"* means the notification to a bidder of acceptance of a bid, which brings a contract into existence;
- 30.7 *"Best Interest"* means the discretion the Township has to take the most advantageous action on behalf of the Township;
- 30.8 *"Best Value"* means that an acquisition represents the optimal balance of high quality and financial terms; and might not be lowest cost;
- 30.9 *"Bid"* or *"Bids"* means an offer or submission received in response to a call for bids, and includes a proposal;
- 30.10 *"Bidder"* means any legal entity that submits a bid in response to a call for bids, and may include "proponent" or "respondent";
- 30.11 *"Bid Bond"* means a bond given to the Township to guarantee entry into a contract. This bond is given to indemnify the Township against increased costs if the bidder does not carry out the specified undertaking to enter into a contract;
- 30.12 *"Bid Call Document"* means the Township's bid document which may be in the

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form of request for quotation (RFQ) (including quick bid), request for proposal (RFP), request for tender (RFT), or other RFx bid documents;

- 30.13 *“Bid Dispute Resolution”* means a provision in the procurement procedures which outlines procedures to ensure that a protest to a bid is handled in an ethical, fair, reasonable and timely fashion;
- 30.14 *“Bid Irregularity”* means a deviation between the requirements (terms, conditions, specifications, special instructions) of a bid call and the information provided in a submission. Appendix “C” - Bid Irregularities of this Policy establishes the action that shall be taken;
- 30.15 *“Bid Review Panel”* means employees of the Township, appointed pursuant to this policy to review bid irregularities, proposal irregularities or other issues pertaining to a Bid including, a bid protest, in accordance with the Township’s procurement policies and procedures and may include Township solicitor;
- 30.16 *“Blackout Period”* means the period of time from when the bid call document is issued and when the contract is awarded by the Township to the selected vendor during which time the vendor shall communicate exclusively with the Procurement Representative;
- 30.17 *“Chief Administrative Officer (CAO)”* means the individual occupying the office of Chief Administrative Officer of The Corporation of the Township of King, also referred to herein as CAO, or such successor office as the case may be;
- 30.18 *“Clerk”* means the individual occupying the office of the Clerk for The Corporation of the Township of King, or such successor office as the case may be;
- 30.19 *“Committee”* means a body of one or more individuals that can be comprised of members of Council and residents of the Township. Each committee has a different functional specialization and their type of work differs depending on the subject;
- 30.20 *“Competitive Procurement”* means a procurement process followed in order to provide an equal opportunity to multiple vendors, whether by invitation or by advertisement to the public, to bid on a contract as set out in a bid call document;
- 30.21 *“Conflict of Interest”* means a real or seeming incompatibility between one’s private interests and one’s public or fiduciary duties in which a person is in a position to derive personal benefit from actions or decisions made in their official capacity;
- 30.22 *“Construction”* means a construction, reconstruction, demolition, repair or renovation of a building, structure or other civil engineering or architectural work and includes site preparation, excavation, drilling, soil investigation, seismic investigation, the supply of products and materials and the supply of equipment and machinery if they are included in and incidental to the construction, and the installation and repair of fixtures of a building, structure or other civil engineering

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or architectural work, but does not include professional services related to the construction contract unless they are included in the procurement;

- 30.23 "*Consultant*" means an entity, an individual, a partnership or a corporation that possesses unique qualifications that allow them to perform specialized consulting and professional services as advisors usually for a fee to the Township and includes a "contractor", "supplier", and "vendor";
- 30.24 "*Consulting and Professional Services*" means those services requiring the skills of a professional for a specialized service. This includes but is not limited to the services of architects, engineers, designers, surveyors, planners, accountants, auditors, management professionals, marketing professionals, software and information technology experts, financial consultants, lawyers, law firms, real estate agents and brokers, environmental planners and engineers, hydrogeologists, transportation planners and engineers, communications consultants and any other consulting and professional services which may be required by the Township;
- 30.25 "*Contingency*" means an event or circumstance that gives rise to an increase in a contract price and which could not have been reasonably anticipated at the time of contract award;
- 30.26 "*Contract*" means any form of voluntary binding agreement (including a purchase order) between two or more competent parties, arising from an offer and acceptance, creating an obligation to perform a service, provide a product or commit an act in return for financial consideration;
- 30.27 "*Contractor*" means the selected bidder that has a contract with the Township to perform the deliverables described in a bid call document. For clarity, for this policy only, "contractor" includes "consultant", "supplier" and "vendor";
- 30.28 "*Co-operative Procurement*" means; a) the action taken when two or more entities combine their requirements to obtain advantages of volume acquisitions including administrative savings and other benefits; or b) a variety of arrangements whereby two or more public procurement entities purchase from the same vendor(s) using a single bid call document. *Co-operative procurement* efforts may result in a *contract* that other entities may *piggyback* onto these *contracts*;
- 30.29 "*Council*" means the elected Council of The Corporation of the Township of King;
- 30.30 "*Debriefing*" means a practice used primarily during the request for proposal process, whereby the Township's Procurement Services representative will meet in person or by telephone with those parties requesting a debriefing, whose submissions were not deemed appropriate for award. It is viewed as a learning process for respondents who may gain a better understanding regarding perceived deficiencies contained within their submission;

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- 30.31 *“Deliverables”* means goods, services and construction;
- 30.32 *“Director”* means the *individual* occupying the office of a *Director* for The Corporation of the *Township* of King, or such successor office as the case may be;
- 30.33 *“Director of Finance and Treasurer”* means the individual occupying the office of the Director of Finance and Treasurer for The Corporation of the Township of King, or such successor office as the case may be;
- 30.34 *“Dispose”* means the sale, exchange, destruction, trade, transfer or gift of goods owned by the Township which are surplus to its needs and *“disposal”* and *“disposed”* shall have similar meanings;
- 30.35 *“Electronic Bidding”* means a method of issuing bid call documents and/or receiving bids where the process of issuing and/or receiving bids by internet is considered appropriate;
- 30.36 *“Emergency”* means an event or circumstance where the immediate acquisition of deliverables is necessary to prevent or alleviate: (a) a serious delay in service delivery; (b) a threat to the health, safety or welfare of any person; (c) the disruption of essential services; or (d) damage to public property, and includes, but is not limited to, an emergency declared under the Emergency Management and Civil Protection Act;
- 30.37 *“Employee”* means an individual who works part-time or full-time under a contract of employment, whether oral or written, express or implied for The Corporation of the Township of King and has recognized rights and duties;
- 30.38 *“Employee Code of Conduct”* means the Township's Employee Code of Conduct, as amended;
- 30.39 *“Goods”* means anything acquired other than services or real property;
- 30.40 *“Including all applicable taxes”* means the percentage of the Harmonized Sales Tax (HST) that the Township is required to pay on the acquisition of deliverables;
- 30.41 *“Individual”* means a natural person;
- 30.42 *“Lease”* means a financial arrangement whereby equipment or municipal capital facilities are provided to the Township by a third party in exchange for a series of payments;
- 30.43 *“Litigation”* means any formal dispute between the Township and any other party, including third party and cross claims, where a legal proceeding has been commenced for an injunction, a mandatory order, a declaration, or the recovery of money, or an arbitration proceeding;
- 30.44 *“Local Board”* means a municipal service board, transportation commission, board of health, police services board, planning board, or any other board,

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commission, committee, body or local authority established or exercising any power under any act with respect to the affairs or purposes of one or more municipalities, excluding a school board or a conservation authority;

- 30.45 “*Low Value Purchase*” (*LVP*) means the acquisition of deliverables having an estimated acquisition value as stated in Appendix “E” - Thresholds of this Policy (including all applicable taxes);
- 30.46 "Mayor" means the member of Council holding the office of Mayor for the Township;
- 30.47 “*Negotiation*” means a bargaining process between two or more parties seeking to reach a mutually satisfactory agreement on, or settlement of, a matter of common concern. It can be used as part of a procurement process;
- 30.48 “*No Cost Procurement*” means an acquisition by the Township does not bear any cost (expense or capital expenditure). This usually is a result of a cost pass-through from a third party for a particular project;
- 30.49 “*Non-Competitive Procurement*” means an acquisition made directly from one vendor, and may include a situation where negotiations take place with more than one vendor prior to the acquisition, but does not include a situation where negotiations have been specifically permitted and provided for and take place pursuant to the terms set out in a request issued pursuant to a Competitive procurement;
- 30.50 “*Non-Profit Organization*” means any corporation incorporated as a not-for-profit corporation under the *Canada Not-for-profit Corporations Act*, the *Ontario Corporations Act*, or any successor legislation;
- 30.51 “*P-Card*” means purchase card;
- 30.52 “*Purchasing Card Policy*” means the policy governing the administration of the P-Card program;
- 30.53 “*Person*” means and includes any natural person, corporation, company, limited liability company, trust, joint venture, association, incorporated organization, partnership, governmental authority or other entity, and shall be construed to include such person’s successors and permitted assigns;
- 30.54 “*Personal Property*” means tangible or intangible property, other than real property, movable property subject to ownership, with exchange value;
- 30.55 “*Piggyback*” means a form of intergovernmental *co-operative procurement* process in which the Township shall be extended the pricing and terms of a contract established by another entity. Generally, one entity will competitively award a contract that will include language allowing other entities to utilize the contract, which may be to their advantage in terms of pricing, thereby gaining economies of scale that they normally would not receive if they competed on

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their own. The Township may participate with other government agencies or public authorities in a co-operative procurement process where it is in their best interest to do so. The Township shall have a piggyback clause in most bid call documents, which permits the Township to extend the pricing, terms and conditions of a contract to other government entities, upon approval of the contractor;

- 30.56 "*Policy*" means this policy, as amended;
- 30.57 "*Price Agreement*" means a contract between the Township and a vendor resulting from a bid call document, under which the vendor agrees to provide deliverables as and when needed by the Township, at a pre-determined price, for a pre-determined period of time, upon pre-determined terms and conditions;
- 30.58 "*Procurement*" means the process of acquiring deliverables from an external source, often using a defined method. The most appropriate method is used to ensure the Township receives deliverables at the best total acquisition value;
- 30.59 "*Procurement Authority*" means the authority assigned to a Township employee to incur expenditures, including advance and progress payments on behalf of the Township;
- 30.60 "*Procurement Procedures*" means the procedures developed by Procurement Services for the implementation of this policy;
- 30.61 "*Procurement Process*" means the method by which an acquisition is made, including competitive and non-competitive procurement;
- 30.62 "*Procurement Representative*" means the representative from Procurement Services that facilitates the procurement process as specified in the bid document and in collaboration with the requisitioning department;
- 30.63 "*Procurement Services*" means an employee responsible for the Township's centralized procurement process and is hereby authorized to act as an agent in all such matters pertaining thereto; and occupies the office of Procurement Services for The Corporation of the Township of King, or such successor office as the case may be;
- 30.64 "*Proponent*" means the legal entity that submits a bid in response to a bid call document and may include bidder or respondent;
- 30.65 "Proposal" means a submission received in response to a request for proposal (*RFP*).
- 30.66 "*Proposal Irregularity*" means a deviation between the requirements (terms, conditions, specifications, special instructions) of a bid call document and the information provided in a proposal submission. Appendix "D" - Proposal Irregularities of this Policy establishes the action that shall be taken;
- 30.67 "*Purchase*" means the acquisition of deliverables by purchase, rental, lease or

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trade;

- 30.68 *"Purchasing Card"* means a payment method whereby employees of the Township are empowered to deal directly with vendors for low value acquisitions, using a credit card issued by a bank or major credit card provider. Generally, a pre-established credit limit is established for each card issued. The card may facilitate on-line ordering from pre-approved vendors under contract;
- 30.69 *"Purchase Order"* means the document issued by the Township to a contractor that sets out, or references other contract documents that set out, the terms and conditions applicable to the supply of deliverables by a contractor, including, at minimum, the acquisition value. It is also authorizes the contractor to ship and charge for the deliverables specified on the order;
- 30.70 *"Quick Bid" (QB)* means a bid call document used to solicit bids for the acquisition of deliverables of low dollar value, estimated to be up to the amount stated in Appendix "E" - Thresholds of this Policy (including all applicable taxes), from three or more vendors. It is a request to vendors, which is evaluated with the objective of accepting the lowest-priced quotation;
- 30.71 *"Quotation"* means an offer received in response to a request for quotation;
- 30.72 *"Real Property"* means land, land and buildings, things growing upon or affixed thereto, improvements to such land, and all rights and interests therein;
- 30.73 *"Request for Expressions of Interest" (ROEI)* means a document that is used to determine the interest of the market place to provide deliverables that the Township is contemplating acquiring;
- 30.74 *"Request for Information" (RFI)* means a non-binding written request used for the purpose of compiling the available market information and capabilities of various vendors in providing deliverables to the Township in order to make informed acquisition decisions and may be followed by a subsequent request for tender or request for proposal.
- 30.75 *"Request for Pre-Qualifications" (RFPQ)* means a request for the submission of information from potential bidders, including the experience, financial strength, education, background and personnel of firms or corporations who want to qualify to be able to compete to deliverables to the Township. An RFPQ is typically used as the first stage in a two-stage procurement process in order to short-list the most qualified vendors;
- 30.76 *"Request for Proposal" (RFP)* means a bid call document issued to obtain proposals where a need is identified, but how it will be achieved is unknown at the outset, which allows respondents to propose solutions or methods to arrive at the desired result, and which may allow for consecutive or concurrent negotiations to be conducted with respondents on any of the contract terms including, but not limited to, the specifications and/or prices pursuant to a

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procurement process that is detailed in the request for proposal;

- 30.77 "*Request for Quotation*" (*RFQ*) means a written bid call document that is issued either by invitation or through an advertisement to vendors for the purpose of selecting one or more vendor(s) to provide deliverables and may include quick bid request for quotation;
- 30.78 "*Request for Tender*" (*RFT*) means a bid call document issued seeking submissions to obtain deliverables whenever the requirements can be precisely defined and the expectation is that the lowest bid meeting the requirements specified in the bid call document, would be accepted, subject to any other provisions of the contract documents and this policy;
- 30.79 "*Requester*" means the member of the requisitioning department that has been assigned the responsibility for the acquisition of deliverables and the management of the resulting contract with a contractor by the Director of that requisitioning department;
- 30.80 "*Requisitioning Department*" means the department that has budget responsibility for the acquisition, except in the case of an acquisition of information technology, in which case the requisitioning department also includes the department that will be the main user of the technology;
- 30.81 "*RFx*" means a written bid call document that is issued to vendors, whether or not it is publicly advertised, that is intended to result in the award of a contract to a contractor(s) for deliverables, and includes a request for tenders, quotations, proposals, qualifications and excludes a request for information and expressions of interest;
- 30.82 "*Respondent*" means the legal entity that submits a bid in response to a bid call, and may include bidder or proponent;
- 30.83 "*Sale*" means the act of selling Township's personal property that is no longer needed by the *Township* and is designated for *disposal* outside the Organization;
- 30.84 "*Scope*" means the full extent of the deliverables to be provided by a contractor, as set out in the contract, including the term of the contract;
- 30.85 "*Scope Change*" means any change to the scope of a contract to accommodate a need not originally provided for in the contract and which may include the acquisition of additional deliverables or the extension of the term of the contract and which may require an adjustment to the contract price;
- 30.86 "*Services*" includes all consulting and professional services, all services in relation to real property or personal property including without limiting the foregoing the delivery, installation, construction, maintenance, repair, restoration, demolition or removal of personal property and real property and all other services of any nature and kind save and except only services to be delivered by an employee of the Township;

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- 30.87 "*Single Source Acquisition*" means a non-competitive procurement process that is not a low value purchase from a specific vendor even though there may be more than one vendor capable of providing the same deliverables but the acquisition is directed to one source because of standardization, warranty, or other such factors;
- 30.88 "*Sole Source Acquisition*" means a non-competitive procurement process that is not a low value purchase where a situation created due to the inability to obtain competition. This may be because of one available vendor possessing the unique ability or capability to meet the particular requirements of the bid call document;
- 30.89 "*Specifications*" means the precise requirements or characteristics of the deliverables to be acquired;
- 30.90 "*Submission*" means a response received from a bidder to bid call or other form of request for deliverables;
- 30.91 "*Supplier*" means an entity, an individual, a partnership or a corporation that is capable of providing desired deliverables to the Township and including but not limited to a "consultant", "contractor" and "vendor";
- 30.92 "*Supplier Code of Conduct*" means the Township's supplier code of conduct that outlines clear expectations for all "consultants", "contractors", "suppliers" and "vendors" related to their conditions of employment, workplace environment and business ethics;
- 30.93 "*Surety*" means a pledge or guarantee by an insurance company or Canadian chartered bank, authorized by law to do business in the province of Ontario and acceptable to the Township on behalf of the contractor which protects against default or failure of the contractor to satisfy the contractual obligations;
- 30.94 "*Surplus Asset*" means a Township asset that has served its useful life and is no longer required for the purpose for which it was originally obtained;
- 30.95 "*Staff*" means a Township employee that does not hold a position of supervisor or higher;
- 30.96 "*Term Contract*" means a price agreement in which a source of supply is established for a specified period of time for specified deliverables, usually characterized by an estimated or definite minimum quantity, with the possibility of additional requirements beyond the minimum, all at a predetermined unit price;
- 30.97 "*Tender*" means a written detailed offer from a vendor, received in response to a request for tender, to supply of deliverables where there are clearly defined criteria or specifications;
- 30.98 "*Tied Bid*" means two or more bids from bidders that are equal in all respects after evaluation, including price for deliverables and sale of personal property;

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- 30.99 "*Total Cost*" means acquisition value;
- 30.100 "*Township*" means The Corporation of the Township of King and its local boards and committees;
- 30.101 "*Unsolicited Bid / Proposal*" means a bid or proposal received by the Township from a vendor(s) who has approached the Township with a bid or proposal in response to a perceived need that was not requested through a standard procurement process;
- 30.102 "*Vendor*" means an entity, an individual, a partnership or a corporation that is capable of providing desired deliverables to the Township including but not limited to a "consultant" "contractor" and "supplier";
- 30.103 "*Working Day*" means Monday through Friday, excluding any recognized statutory holiday, public holiday or civic holiday;
- 30.104 "*WSIB*" means Workplace Safety and Insurance Board.

To establish the definition of any other procurement terms not herein included, reference may be made to the latest edition of the Institute for Public Procurement (NIGP) Public Procurement Dictionary of Terms and/or, the Government of Canada Supply Manual Glossary.

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31 Appendix “B” Exemptions

- 31.1 The open and competitive procurement process set out in this policy shall not apply to the acquisition of those items listed or low value purchases, or as otherwise listed in this policy; and
- 31.2 Despite any other provision of this policy, Council may authorize any acquisition or method of procurement where to do so would be in the best interest of the Township.
- 31.3 This policy does not apply to the acquisition of the following deliverables, subject to such expenditures being approved by the appropriate staff and being within the annual approved budget:
 - 31.3.1 Deliverables where a statutory monopoly controls the supply;
 - 31.3.2 Acquisition or disposal of any real property or to any lease, right or permission relating to the use or occupation of real property;
- 31.4 Work performed on property under the provisions of a lease of real property, warranty or guarantee held in respect of the property or the original work and is provided for under the terms of such lease, including tenant improvements, equipment and fixtures, the terms of the lease shall govern to the extent of any conflict with this policy;
- 31.5 Deliverables acquired on a commodity market:
- 31.6 The following deliverables, including but not limited to training and education:
 - 31.6.1 Conferences, conventions, courses, workshops and seminars
 - 31.6.2 Newspapers, magazines, books, subscriptions and periodicals
 - 31.6.3 Social media or other media advertising space/presence
 - 31.6.4 Memberships in professional and vocational associations
 - 31.6.5 Facilitators and program hosts
 - 31.6.6 Staff Development and training
 - 31.6.7 Computer software for educational purposes (online or otherwise)
- 31.7 Refundable Employee Expenses:
 - 31.7.1 Advances
 - 31.7.2 Meal Allowances
 - 31.7.3 Payroll, benefit premiums, remittances and payroll deductions
 - 31.7.4 Reimbursable expenses incurred by employees or elected officials in accordance with the Township policies and procedures

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- 31.8 Utilities
 - 31.8.1 Postage and Courier Services
 - 31.8.2 Water and sewer charges
 - 31.8.3 Telephone Service
 - 31.8.4 Cable Television services (internet)
 - 31.8.5 Hydro
 - 31.8.6 Gas
- 31.9 Services provided by the following Professional and Special Services:
 - 31.9.1 Veterinary Medical & Laboratories
 - 31.9.2 Fees from licenced health care practitioners and related services
 - 31.9.3 Committee Fees
 - 31.9.4 Consulting Services
 - 31.9.5 Elections
 - 31.9.6 Legal Services, including all fees and disbursements
 - 31.9.7 Other professional services related to pending/on-going litigation or legal matters
 - 31.9.8 Witness services
 - 31.9.9 Social Services
 - 31.9.10 Arbitrators and mediators
 - 31.9.11 Commissions
 - 31.9.12 Insurance Services , Deductibles
 - 31.9.13 Claims, including all fees and disbursements
 - 31.9.14 Transaction fees
 - 31.9.15 Forensic auditors
 - 31.9.16 Annual audit fees
 - 31.9.17 Honorariums
 - 31.9.18 Providers of entertainment, artistic and recreational services
 - 31.9.19 Facilitators, instructors and speakers
 - 31.9.20 Events supporting local non-profit organization
 - 31.9.21 Original works of art

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- 31.9.22 A contract to be awarded to the winner of a design contest
- 31.9.23 Per Diems
- 31.9.24 Appraisers
- 31.9.25 Talent Acquisition Firms
- 31.9.26 Utility relocates by Public Utility
- 31.10 Township's General Expense, such as:
 - 31.10.1 Workers Safety Insurance Board payments
 - 31.10.2 Health benefits
 - 31.10.3 Insurance premiums
 - 31.10.4 Tax remittances
 - 31.10.5 Debenture payments
 - 31.10.6 Sinking fund payments
 - 31.10.7 Permits, development charges
 - 31.10.8 Damage claims
 - 31.10.9 Legal settlements
 - 31.10.10 Arbitration awards
 - 31.10.11 Bank charges and brokerage fees, except the selection of the Township's lead bank
 - 31.10.12 Freight Charges and Brokerage fees
 - 31.10.13 Police Services
 - 31.10.14 Ancillary banking or financial Services
 - 31.10.15 Petty cash replenishment
 - 31.10.16 Office space, hall rentals and leases
 - 31.10.17 Charges to and from other government bodies
 - 31.10.18 Council approved grants, donations or sponsorships programs which may include asset naming rights
 - 31.10.19 Refunds (such as property tax refunds, building permit refunds and refunds for cancelled services, programs or events)
 - 31.10.20 Purchase or disposition of financial investments in accordance with the Township's Investment Policy
 - 31.10.21 Licensing fees (regular license fees for vehicles, firearms, elevators,

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communications, software, etc.) required to maintain existing products and systems originally obtained in accordance with the policy

31.10.22 Other regulated authorities operating within and across municipal right of ways (e.g. CN / CP Rail, GO Transit, Bell Canada)

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32 Appendix “C” Bid Irregularities (Applicable to Hard Copy Bidding Only)

32.1 For the purposes of this *policy*, the following actions shall be taken regarding *bid irregularities*, as defined in this *policy*, excluding *proposal irregularities*.

ITEM #	DESCRIPTION	ACTION
1.	Late <i>submission</i>	Automatic rejection.
2.	<i>Submission</i> provided on other than the <i>bid</i> form	Automatic rejection.
3.	<i>Submission</i> completed and/or signed in an erasable medium	Automatic rejection.
4.	<i>Submission</i> not legible	Automatic rejection, unless in the opinion of the <i>bid review panel</i> , the illegibility is not pricing and is considered to be immaterial to the <i>Township</i> which may upon request by the <i>Township</i> , be remedied by the <i>respondent</i> within five (5) <i>working days</i> or the <i>submission</i> shall be rejected.
5.	<i>Submission</i> not signed	Upon request of the <i>Township</i> , <i>respondent</i> shall remedy the <i>bid irregularity</i> within two (2) <i>working days</i> or the <i>submission</i> shall be rejected.
6.	Incomplete <i>submission</i>	Automatic rejection, unless: a) it is stated in the <i>bid call document</i> that partial <i>submissions</i> are acceptable, and the <i>submission</i> is complete in respect of the portion of the scope of work or <i>deliverable(s)</i> <i>bid</i> upon; or b) In the opinion of the <i>bid review panel</i> , the omission is administrative in nature and is upon request by the <i>Township</i> , remedied by the <i>respondent</i> , within two (2) <i>working days</i> or the <i>submission</i> shall be rejected. Incomplete pricing shall not be considered administrative in nature and the <i>submission</i> shall be rejected, with the exception of those <i>bid irregularities</i> stated in accordance with paragraphs 14 and 15 below.

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Appendix “C” Bid Irregularities (Applicable to Hard Copy Bidding Only) Cont’d

For the purposes of this *policy*, the following actions shall be taken regarding *bid irregularities*, as defined in this *policy*, excluding *proposal irregularities*.

ITEM #	DESCRIPTION	ACTION
7.	All addendum(s) not acknowledged in the <i>submission</i>	Automatic rejection, unless: (i) the relevant addendum issued is solely for the purpose of revising a closing date and/or time and the <i>submission</i> is received in accordance with the revised closing date and/or time; or (ii) In the opinion of the <i>bid review panel</i> , the omission is administrative in nature and is, upon request by the <i>Township</i> , remedied by the <i>respondent</i> , within two (2) <i>working days</i> or the <i>submission</i> shall be rejected.
8.	<i>Submission</i> by a <i>respondent</i> who is in unresolved litigation with the <i>Township</i>	Automatic rejection.
9.	Alterations, additions, deletions or qualifying statements (referred to as a “variation”) made to or provided with the <i>bid</i> form	Automatic rejection, unless in the opinion of the <i>bid review panel</i> , such variation is considered to be immaterial to the <i>Township</i> .
10.	Mathematical errors which are not consistent with the unit price; mathematical errors such as tax calculation errors	Upon request of the <i>Township</i> , <i>respondent</i> shall accept and initial corrections made by the <i>Township</i> within two (2) <i>working days</i> or the <i>submission</i> shall be rejected.
11.	Unit price in the Appendix of Prices which has been changed but not initialed and the unit price extension is consistent with the unit price as amended	Upon request of the <i>Township</i> , <i>respondent</i> shall initial within two (2) <i>working days</i> or the <i>submission</i> shall be rejected.
12.	Unit price in the Appendix of Prices which has been changed but not initialed and the Unit price extension is not consistent with the Unit price as amended	Automatic rejection.

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Appendix “C” Bid Irregularities (Applicable to Hard Copy Bidding Only) Cont’d

For the purposes of this *policy*, the following actions shall be taken regarding *bid irregularities*, as defined in this *policy*, excluding *proposal irregularities*.

ITEM #	DESCRIPTION	ACTION
13.	If a unit price has been given but the corresponding extended total has been omitted	The extended total will be calculated from the unit price and the estimated quantity by the <i>Township</i> . The <i>respondent</i> shall be given two (2) <i>working days</i> to accept and initial corrections made by the <i>Township</i> .
14.	If an extended total has been given but the corresponding unit price has been omitted	The unit price will be calculated from the extended total and the estimated quantity by the <i>Township</i> . The <i>respondent</i> shall be given two (2) <i>working days</i> to accept and initial corrections made by the <i>Township</i> .
15.	Where there is a calculation error in the addition of individual lump sum prices into a subtotal price	The <i>Township</i> may make the appropriate mathematical correction to the subtotal price and/or subtotal <i>contract</i> price, as the case may be, so that the calculation is correct. The <i>respondent</i> shall be given two (2) <i>working days</i> to accept and initial corrections made by the <i>Township</i> .
16.	Failure to provide <i>bid bond</i>	Automatic rejection.
17.	Insufficient <i>bid</i> security	Automatic rejection, unless in the opinion of <i>bid review panel</i> , the insufficiency in the <i>bid</i> deposit is trivial or insignificant. Upon request by the <i>Township</i> , five (5) <i>working days</i> shall be given to the <i>respondent</i> to remedy.
18.	<i>Respondent</i> did not submit an undertaking to provide a bond	Automatic rejection
19.	<i>Respondent</i> did not attend a mandatory site meeting	Automatic rejection
20.	Other <i>bid irregularities</i>	Referred to the <i>bid review panel</i> for review, consideration, and determination. Upon Request of the <i>Township</i> , the <i>respondent</i> may be given five (5) <i>working days</i> to correct such <i>bid irregularity</i>

All *bid irregularities* (except late *bids* that were automatically rejected) shall be forwarded to the *bid review panel* for review, consideration, and determination in accordance with Section 12 – Bid Review Panel of this *policy*.

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Where, at the request of the *Township*, a *respondent* has been given a period of time to correct a *bid irregularity*, should the *respondent* fail to make the correction within that time period, then the *respondent* shall be deemed to be in default and;

- a) the *bid* shall be rejected and the *respondent's bid* deposit (where applicable) shall be forfeited, retained and applied for use by the *Township* unless the rejected *bid* is not the lowest; and

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Appendix “C” Bid Irregularities (Applicable to Electronic Bidding Only)

For the purposes of this *policy*, the following actions shall be taken regarding *bid irregularities* (as defined in this *policy*, excluding *proposal irregularities*).

ITEM	DESCRIPTION	ACTION
1.	<i>Submission</i> received by a <i>respondent</i> who is in unresolved <i>litigation</i> with the <i>Township</i> .	Automatic rejection.
2.	The <i>Township</i> is unable to verify digital <i>bond(s)</i> .	Upon request by the <i>Township</i> , the <i>respondent</i> shall be given five (5) <i>working days</i> to either; remedy the verification to the <i>Township’s</i> satisfaction or the <i>submission</i> shall be rejected.
3.	<i>Respondent</i> did not attend the mandatory site meeting.	Automatic rejection.
4.	Other <i>bid irregularities</i> .	Referred to the <i>bid review panel</i> for review, consideration, and determination. Upon request of the <i>Township</i> , the <i>respondent</i> may be given five (5) <i>working days</i> to correct such <i>bid irregularity</i> .

All *bid irregularities* (except late *submissions* that were automatically rejected) shall be forwarded to the *bid review panel* for review, consideration, and determination in accordance with the *Bid Review Panel* section of this *policy*.

Where, at the request of the *Township*, a *respondent* has been given a period of time to correct a *bid irregularity*, should the *respondent* fail to make the correction within that time period, then the *respondent* shall be deemed to be in default and:

- b) the *submission* shall be rejected and the *respondent’s bid* deposit (where applicable) shall be forfeited, retained and applied for use by the *Township* unless the rejected *bid* is not the lowest; and

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33 Appendix “D” Proposal Irregularities (Applicable to Hard Copy Bidding Only)

33.1 For the purposes of this policy, the following actions shall be taken regarding proposal irregularities (as defined in this policy, excluding bid irregularities).

ITEM	DESCRIPTION	ACTION
1.	Late <i>submission</i>	Automatic rejection.
2.	<i>Submission</i> completed and/or signed in an erasable medium	Automatic rejection.
3.	<i>Submission</i> not legible	Automatic rejection, unless in the opinion of the <i>bid review panel</i> , the illegibility is not pricing and is considered to be immaterial to the <i>Township</i> which may upon request by the <i>Township</i> , be remedied by the <i>Respondent</i> , within five (5) <i>working days</i> or the <i>submission</i> shall be rejected.
4.	<i>Submission</i> not signed	Upon request of the <i>Township</i> , <i>respondent</i> shall remedy the <i>proposal irregularity</i> within two (2) <i>working days</i> or the <i>submission</i> shall be rejected.
5.	All Addendum(s) not acknowledged in the <i>respondent’s submission</i> (if issued)	Automatic rejection, unless: (i) the relevant addendum issued is solely for the purpose of revising a closing date and/or time and the <i>bid</i> is received in accordance with the revised closing date and/or time; or (ii) In the opinion of the <i>bid review panel</i> , the omission administrative in nature and is, upon request by the <i>Township</i> , remedied by the <i>respondent</i> , within two (2) <i>working days</i> or the <i>submission</i> shall be rejected.
6.	<i>Submission</i> received by a <i>Respondent</i> who is in unresolved litigation with the <i>Township</i>	Automatic rejection.
7.	<i>Respondent</i> did not attend a mandatory site meeting	Automatic rejection.

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8.	Other <i>proposal irregularities</i> , including deviations in terms	Referred to the <i>bid review panel</i> for review, consideration, and determination. Upon Request of the <i>Township</i> , the <i>respondent</i> may be given five (5) <i>working days</i> to correct such <i>proposal irregularity</i> .
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All proposal irregularities (except late submissions that were automatically rejected) shall be forwarded to the bid review panel for review, consideration, and determination in accordance with the Bid Review Panel section of this policy.

Where, at the request of the Township, a respondent has been given a period of time to correct a proposal irregularity, should the respondent fail to make the correction within that time period, then the respondent shall be deemed to be in default the submission shall be rejected

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34 Appendix “D” - Proposal Irregularities (Applicable for Electronic Bidding Only)

For the purposes of this *policy*, the following actions shall be taken regarding *proposal irregularities* (as defined in this *policy*, excluding *bid irregularities*).

ITEM	DESCRIPTION	ACTION
1.	<i>Submission</i> received by a <i>Respondent</i> who is in unresolved litigation with the <i>Township</i>	Automatic rejection.
2.	The <i>Township</i> is unable to verify digital <i>bond(s)</i>	Upon request by the <i>Township</i> , the <i>Respondent</i> shall be given five (5) <i>working days</i> to remedy the verification to the <i>Township's</i> satisfaction or the submission shall be rejected.
3.	<i>Respondent</i> did not attend the mandatory site meeting	Automatic rejection
4.	Other <i>proposal irregularities</i> , including deviations in terms	Referred to the <i>bid review panel</i> for review, consideration, and determination. Upon request of the <i>Township</i> , the <i>respondent</i> may be given five (5) <i>working days</i> to correct such <i>proposal irregularity</i>

All *proposal irregularities* (except late *submissions* that were automatically rejected) shall be forwarded to the *bid review panel* for review, consideration, and determination in accordance with the *Bid Review Panel* section of this *policy*.

Where, at the request of the *Township*, a *respondent* has been given a period of time to correct a *proposal irregularity*, should the *respondent* fail to make the correction within that time period, then the *respondent* shall be deemed to be in default the submission shall be rejected.

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35 Appendix “E” – Segregation of Duties

35.1 Thresholds of this Policy - SEGREGATION OF DUTIES – (Signing Authorities) - (including all applicable taxes)

ROLE	EXPLANATION	AUTHORITY	RESTRICTION
Establish New Supplier	Setting up a new Supplier	Jointly by Procurement Services and Accounts Payable – Approved by the Director of Finance and Treasurer	All other Staff
Requisition	Authorize Purchasing to place an order or initiate a Call for Bids	See Approval Authority Levels	Procurement Services – unless approved by the Director of Finance and Treasurer
Budget	Authorize that funding is available to support the cost of the deliverables	Department budget holder as approved by the Department Head	Accounts Payable
	Authorize the reallocation of budget resources to compensate for insufficient funds	Director of Finance and Treasurer	Department Head
Commitment	Authorize the release of an order to the supplier under agreed-upon contract terms	Procurement Services	The originator of the requisition
Receipt	Confirm that the procurement requirement was received, accurate and complete	The originator of the requisition	Procurement Services
	Authorize Accounts Payable to make payment		
Payment	Authorize release of payment to the supplier	Accounts Payable	All other Staff

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36 Appendix “F” – Delegated Procurement Authorities

36.1 Signing Approval Levels

Total Procurement Amount	Delegated Procurement Authority Level
< \$25,000	Staff as delegated by the Department Head and registered with Procurement Services
\$25,001 to \$100,000	Department Managers as delegated by Department Head and registered with Procurement Services
\$100,001 to \$250,000	Department Head as delegated by the CAO or CAO and registered with Procurement Services
>\$250,001	CAO (within Approved Budgets) and registered with Procurement Services
- Not within Approved Budget <ul style="list-style-type: none"> Change of Scope 	Council

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36.2 Procurement Authority Levels

STANDARD PROCUREMENT OF GOODS, SERVICES & CONSTRUCTION							
DOLLAR THRESHOLDS	METHOD OF PROCUREMENT	ISSUED BY	SOURCE OF BIDS / ADVERTISING	TYPE OF CONTRACT	REPORTING STATUS	APPROVAL	Supporting Documentation Location
ADVERTISING NOT REQUIRED							
\$0 - \$25,000	Low Value Purchase (LVP) <i>(where monthly cumulative totals per supplier do not exceed this threshold)</i>	Department Staff or Procurement Services	Competitive marketplace where possible and practicable.	N/A	No report to Council required	Staff as delegated by the Department Head	Sourcing Department File Plan
\$25,001 - \$100,000	Informal Quick Bid (QB) <i>(where annual cumulative totals per supplier or commodity do not exceed this threshold)</i>	Department Staff or Procurement Services	<ul style="list-style-type: none"> • Invitational RFQ, RFT or RFP • Three or more written quotes required • email/fax/ internet/ • or Advertised on an Electronic Bidding Platform 	Purchase Order	No report to Council required	Department Head or CAO	Sourcing Department or Procurement Services File Plan

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DOLLAR THRESHOLDS	METHOD OF PROCUREMENT	ISSUED BY	SOURCE OF BIDS / ADVERTISING	TYPE OF CONTRACT	REPORTING STATUS	APPROVAL	Supporting Documentation Location
ADVERTISING REQUIRED							
> \$100,001	Formal Request for Tender (RFT) or Request for Proposal (RFP)	Procurement Services	<ul style="list-style-type: none"> Forma RFT or RFP Advertised on an Electronic Bidding Platform Advertised for a minimum of fifteen (15) calendar days 	<p>Executed Contract And Purchase Order</p> <p>Subject to Section 5.5 of this by-law; the Contract is executed by the CAO, the Department Head and Procurement Services.</p> <p>A Purchase Order is required</p>	Report by Department Head to CAO	Subject to Section 5.2 of this by-law; CAO on recommendation from Department Head and Procurement Services	Procurement Services File Plan
> \$1,000,000.01	Formal Request for Tender (RFT) or Request for Proposal (RFP)	Procurement Services	<ul style="list-style-type: none"> Formal RFT or RFP Advertised on an Electronic Bidding Platform Advertised for a minimum of fifteen (15) calendar days 	<p>Executed Contract And Purchase Order</p> <p>Subject to Section 5.5 of this by-law; the Contract is executed by the CAO, the Department Head and Procurement Services.</p> <p>A Purchase Order is required</p>	Report by Department Head and CAO To Council for information	Subject to Section 5.2 of this by-law; CAO on recommendation from Department Head and CAO	Procurement Services File Plan

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SOLE OR SINGLE SOURCE PURCHASES							
DOLLAR THRESHOLDS	METHOD OF PROCUREMENT	ISSUED BY	SOURCE OF BIDS / ADVERTISING	TYPE OF CONTRACT	REPORTING STATUS	APPROVAL	Supporting Documentation Location
Up to \$25,000	Not applicable	Delegated Department Staff	Advertising not required	Purchase Order	Report by Department Head to Procurement Services and/or Treasurer	Purchasing Services or Treasurer	Procurement Services File Plan
\$25,001 to \$100,000	Not applicable	Procurement Services	Advertising not required	Executed Contract <i>and</i> Purchase Order	Report by Department Head to Procurement Services and Treasurer	CAO	Procurement Services File Plan
Over \$100,001	Not applicable	Procurement Services	Advertising not required	Executed Contract <i>(By the Mayor & Township Clerk) and, Purchase Order</i>	Report by Department Head to Procurement Services and Treasurer	Council on recommendation from CAO or Treasurer	Procurement Services File Plan

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DOLLAR THRESHOLDS	METHOD OF PROCUREMENT	ISSUED BY	SOURCE OF BIDS / ADVERTISING	TYPE OF CONTRACT	REPORTING STATUS	APPROVAL	Supporting Documentation Location
REQUEST FOR EXPRESSION OF INTEREST or REQUEST FOR INFORMATION (REOI or RFI)							
Not applicable	REOI or RFI	Delegated Department Staff or Procurement Services	Advertising not required	Not applicable - may be followed up by a Call for Bid	Report to Department Head or CAO (where appropriate)	Not applicable	Dept. or Procurement Services File Plan
REQUEST FOR PRE-QUALIFICATION (RFPQ)							
Not Applicable	Formal Request for Pre-qualification	Procurement Services	<ul style="list-style-type: none"> Formal sealed RFPQ Advertised on an Electronic Bidding Platform for a minimum of fifteen (15) calendar days 	Not applicable - may be followed up by a Call for Bid	Report to Department Head or CAO	Not applicable	Procurement Services File Plan

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37 Appendix “G” - Procurement Authorities - Emergency Acquisition

Appendix "G" – Procurement Authorities of this Policy - Emergency Acquisition							
DOLLAR THRESHOLDS	METHOD OF PROCUREMENT	ISSUED BY	SOURCE OF BIDS / ADVERTISING	TYPE OF CONTRACT	REPORTING STATUS	APPROVAL	SUPPORTING DOCUMENTATION
Up to \$100,000	Not applicable	Delegated Department Staff or Procurement Services	Advertising not required	Purchase Order	No report to Council required	Department Head & Procurement Services	Procurement Services File Plan
Over \$100,001	Not applicable	Delegated Department Staff or Procurement Services	Advertising not required	Purchase Order	Report by Department Head and Procurement Services to Council (After Action Informational report explaining the rationale and action(s) taken)	CAO	Procurement Services File Plan

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38 Appendix “H” – Supplier Code of Conduct

38.1 INTRODUCTION

38.1.1 The Corporation of the Township of King (Township) is committed to making a true difference in everything we do. Making a true difference means keeping the needs of our residents and our business partners and suppliers front and centre in our business. This means being responsive to the needs of the communities in which we operate and being a responsible corporate citizen. It means being fair and ethical in our dealings with our employees, residents and business partners and suppliers. It means dealing with others with respect and fairness.

38.1.2 The Township believes that the principles of respect and fairness extend to our relationships with our business partners and suppliers. As a result, compliance with this Supplier Code of Conduct (SCC) is expected of all our business partners and suppliers. We also expect that our business partners and suppliers will encourage and promote this SCC to their business partners and suppliers that work on Township’s business. For the purposes of this document “business partner and supplier” means any company, corporation or other entity that sells, or seeks to sell goods or services to The Township.

38.1.3 The SCC is based on internationally accepted labour standards including the International Labour Organization’s (ILO) core conventions and the Universal Declaration of Human Rights. Failure to substantially comply with this SCC will be sufficient cause for The Township to elect to revoke a business partner and supplier’s approved status.

38.2 COMPLIANCE WITH APPLICABLE LAWS AND STANDARDS AND OUR SCC

38.2.1 Business partners and suppliers are expected to comply with all applicable local, provincial and national laws and regulations of the jurisdictions in which the suppliers are doing business.

38.2.2 Business partners and suppliers shall maintain appropriate records to demonstrate their compliance and adherence to this SCC.

38.3 CONDITIONS OF EMPLOYMENT

38.3.1 Management Practice

- a) The Township expects its business partners and suppliers to provide fundamental worker protections as outlined in this SCC. Business partners and suppliers shall incorporate these worker protections within their company policies. These are intended to be minimum standards and may be exceeded voluntarily by business partners and suppliers, or where applicable law provides for higher standards.

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38.3.2 Compensation

- a) Business partners and suppliers shall compensate their employees by providing wages and benefits which are in compliance with the local and national laws and regulations of the jurisdictions in which the business partner or supplier is doing business, or which are consistent with the prevailing local standards in the countries, if the prevailing local standards are higher.

38.3.3 Working Hours

- a) Business partners and suppliers shall follow all applicable local, provincial and national laws and published industry standards pertaining to the number of hours and days worked by all employees working on products or services supplied to The Township.

38.3.4 Child Labour

- a) Exploitation of child labour is not acceptable. No business partner or supplier may use, or cause to be used, child labour which materially interferes with, or prevents, a child's completion of compulsory schooling or access to primary education. The minimum age for full time workers will be not less than 15 years of age (14 years of age where local law permits in accordance with ILO Convention 138 & 182). All applicable laws for the protection of young workers will be observed.

38.3.5 Forced Labour

- a) Employment shall be freely chosen. Business partners and suppliers shall not use any form of forced, debt-bonded, prison or otherwise involuntary labour. Workers shall not be subject to any restrictions on their freedom of movement unrelated to the conditions of their employment.

38.3.6 Harassment & Abuse

- a) Workers shall be treated with respect and dignity. No forms of discipline involving corporal punishment, abuse, or harassment (whether psychological, sexual or verbal) is permitted. Disciplinary measures shall comply with local laws and internationally recognized human rights. No employee raising a complaint based on this SCC, or based on applicable laws, shall be subject to disciplinary action or reprisal.

38.3.7 Freedom of Association and the Right to Bargain Collectively

- a) Business partners and suppliers are expected to comply with local laws regarding workers' rights and organizations that promote the

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right to bargain collectively.

38.3.8 Discrimination / Human Rights

- a) Discrimination shall not be permitted on the basis of, social background, political affiliation and sexual orientation.

Sex	Age	Race
Creed	Colour	Ancestry
Disability	Citizenship	Ethnic Origin
Family Status	Marital Status	Place of Origin
Gender Identity	Political Affiliation	Sexual Orientation
Gender Expression	Receipt of Public Assistance	

38.4 WORKPLACE ENVIRONMENT

38.4.1 Working Conditions and Occupational Health & Safety

- a) Workers are entitled to work in a safe environment. Business partners and suppliers shall comply with applicable local standards, legislation and regulations in relation to working conditions and occupational health and safety. An occupational health and safety policy shall be established and reasonable steps taken to put adequate health and safety measures in place to protect workers from workplace accidents and injuries.

38.4.2 Environmental Practices

- a) Business partners and suppliers are expected to comply with applicable local legislation and regulations in relation to the protection of the environment. Suppliers and business partners are encouraged to establish an environmental policy and practices to promote greater environmental responsibility.

38.5 BUSINESS ETHICS

38.5.1 Bribery / Corruption

- a) Business partners and suppliers are expected to comply with applicable Canadian, United States and local laws and not engage in any form of corrupt practices, including extortion, fraud, or bribery.

38.5.2 Conflict of Interest

- a) Business partners and suppliers shall disclose to The Township any

**KING TOWNSHIP
CORPORATE POLICY
PROCUREMENT**



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
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situation that could have the appearance of a conflict of interest, including if any Township employee or professional under Contract with The Township has an interest in the business partner or supplier's business or any other kind of economic ties with the business partner or supplier.

38.5.3 Gifts, Promotional Items and Hospitality/Entertainment.

- a) It is important to understand that gifts, promotional items, and hospitality/entertainment exchanged in the normal course of business is deemed inappropriate.

38.5.4 Animal Welfare

- a) Business partners and suppliers are expected to meet applicable regulatory requirements for the humane treatment of animals.

38.6 VERIFICATION / AUDIT / ENFORCEMENT

38.6.1 The Township reserves the right, as a condition of acceptance or continuation of approval, to conduct (or have its designee conduct) inspections and/or audits of business partner and supplier facilities, books and records and business practices to verify compliance with this SCC where applicable by law. Independent verification will be at the business partner and supplier's expense.

38.6.2 No employee raising a complaint based on this SCC, or based on applicable laws, shall be subject to disciplinary action or reprisal.

38.6.3 The Township may terminate its relationship with any business partner or supplier found to be in violation of these standards.

38.7 CONTACT INFORMATION

38.7.1 If you know of a violation or suspected violation of this SCC by a business partner or supplier, contact Procurement Services.

38.7.2 We also encourage The Township's business partners and suppliers to communicate to us any actions taken to improve their business practices or comply with this SCC, and to send us suggestions about how The Township can better implement the standards set out in this SCC.

38.7.3 The Township reserves the right to amend or modify this Supplier Code of Conduct.

**KING TOWNSHIP
CORPORATE POLICY
DEBT**



POLICY NO.:
COR-POL-141

Finance Department

Issue Date: 4/26/2021

Issue No.: 1

Next Revision: 4/26/2026

1 PURPOSE STATEMENT

- 1.1 The purpose of this policy is to set out the parameters for issuing debt and managing the debt portfolio and provide guidance to decision makers. This policy establishes the criteria for the use of debt within the Township’s overall financial framework.

2 POLICY OBJECTIVE

- 2.1 The objective of this policy is to identify the quality of decisions, rationalize the decision-making process, identify the objectives for staff to implement and ensure compliance with statutory requirements and long-term financial flexibility and sustainability.
- 2.2 This policy strikes a balance between establishing limits on the debt program and providing sufficient flexibility to respond to unforeseen circumstances and new opportunities.
- 2.3 This policy is to be formally adopted by Council and the debt program should be continuously monitored to ensure that activities are in compliance with this policy.
- 2.4 This policy is to be reviewed every 5 years to adapt to any changes in the activities of the Corporation.

3 APPLICATION/SCOPE

- 3.1 This policy applies to the Director of Finance/Treasurer and their designate(s).

4 DEFINITIONS

- 4.1 **Act** means the *Municipal Act, 2001*, S.O. 2001, c.25 as amended. The *Act* is the statute governing the powers, duties, internal organization, and structure of Ontario Municipalities.
- 4.2 **Annual Debt Financing Charges** means the estimated amount of operating budget funds, in a respective year’s approved annual budget, required to meet that year’s share of mandatory payments in respect of outstanding debentures, i.e. principal and interest payments, or payments of interest and contributions into sinking or retirement funds.
- 4.3 **Annual Debt Repayment Limit** means the maximum amount of annual debt servicing costs that the Township can undertake or guarantee without seeking the approval of the Local Planning Appeal Tribunal (LPAT). The annual amount is provided by the Ministry of Municipal Affairs and Housing (MMAH) and must be adjusted by the Treasurer in the prescribed manner prior to the authorization by Council of a long-term debt or financial obligation. Refer to Regulation 403/02. The Regulation provides a formula which limits the annual debt services costs to an amount equal to 25% of operating revenue (own sourced revenue).
- 4.4 **Debt** means any obligation for the payment of money. Debt would normally consist

**KING TOWNSHIP
CORPORATE POLICY
DEBT**



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of debentures as well as either notes or cash loans from financial institutions. Debt may also include loans from reserves funds or other financial obligations such as long term leases.

- 4.5 **Director** means the Director of Finance/Treasurer of the Township of King and their designate(s) i.e. Deputy Treasurers.
- 4.6 **Own Source Revenues** means direct municipal revenues such as property taxes, user fees and charges. They do not include grants, deferred revenues earned, donated/assumed tangible capital assets, gain/ (loss) on sale of land and capital assets, and increase / decrease in government business enterprises equity.
- 4.7 **Reserve** means an appropriation from net revenues at the discretion of Council or the Treasurer, after the provision for all known expenditures. It has no reference to any specific asset and does not require the physical segregation of money or assets as in the case of a reserve fund. Reserves are typically used for short-term purposes.
- 4.8 **Reserve Fund** means a fund that has been set aside either by a by-law of the municipality or by a requirement of provincial legislation to meet future events. A reserve fund can have a revenue and /or expenditure stream and earns interest. Reserve funds are typically used for long-term purposes such as capital funding.
- 4.9 **Sinking Fund** means a segregated pool of funds managed by the Region of York for a class of debentures other than a sinking fund or term debenture. In each year the fund must contain an amount equal to or greater than the amount required for the repayment of the principal of specific debentures in that year, if the principal had been payable in equal annual installments and the debentures had been issued for the maximum period authorized by the municipality for the repayment of the debt for which the debentures were issued.
- 4.10 **Tax Supported Debt** means debt that is to be recovered from non-water and sewer revenues sources and includes growth related debt. Repayment of this growth-related debt (principal and interest) shall be recoverable through the Township’s development charges.
- 4.11 **User Rate Supported Debt** means debt that is to be recovered from water and sewer user fee revenues and includes growth-related debt. Growth-related debt (principal and interest) shall be recoverable through the Township’s development charges.

Finance Department

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5 AUTHORITY TO ISSUE DEBT

- 5.1 As a lower-tier municipality within a regional municipality, the Township of King does not have the power to issue debentures as per section 401(3) of the *Act*. The Township of King Council has to approve a bylaw to make application to the Regional Municipality of York to issue debentures on behalf of the Township.
- 5.2 As permitted under section 401 of the *Act*, the Treasurer shall have the authority and responsibility to recommend to Council the most effective form of debt financing for any work/asset, in addition to the appropriate timing and duration.
- 5.3 The Treasurer has the overall responsibility for the management of debt including but not limited to the following:
 - 5.3.1 Reviews the need for debt and recommends the amount, type and term of debt to Council;
 - 5.3.2 Coordinates with the Region of York for the issuance of debt;
 - 5.3.3 Calculates the financial debt and obligation limit;
 - 5.3.4 Ensures timely repayment of debts;
 - 5.3.5 Ensures all reporting requirements identified within this policy are met;
 - 5.3.6 Reviews this policy periodically to ensure compliance with the statutory requirements as well as effectiveness and relevance and recommend any required changes to Council for consideration and approval.

6 PRINCIPLES OF DEBT

- 6.1 Debt is a financing source but not a funding source. Debt can only be issued when all of the following criteria are met:
 - 6.1.1 New capital expenditure; and
 - 6.1.2 The asset is included in the Asset Management Plan; and
 - 6.1.3 The amount, after deducting all available funding such as development charges or reserves, is greater than 1% of the tax levy increase; and
 - 6.1.4 Debt can be tax supported which is recovered by non-water and sewer revenue sources
 - 6.1.5 User Rate Supported Debt which is recovered by water and sewer rated fees

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7 ELIGIBLE CAPITAL PROJECTS

- 7.1 The following types of capital works items are eligible for long-term debt financing:
 - 7.1.1 New Growth-related development charges funded infrastructure.
 - 7.1.1.1 Repayment of this type will be recovered through future development charge revenues received.
 - 7.1.2 New municipal facility and infrastructure non funded through development charges.
 - 7.1.3 Major rehabilitation or reconstruction of existing assets as a short-term strategy to address significant backlogs or emergency situations (e.g. roads or bridges).
 - 7.1.4 Projects that provide future cost savings or cost avoidance.
- 7.2 Non-Eligible expenditures include land as it is a non-depreciable asset which would not qualify under this financing source.

8 TERM OF DEBT

- 8.1 The Township may incur debt for a capital project or property/asset acquisition for a term having a minimum of one (1) year and a maximum of forty (40) years. The term depends on the nature of the asset, the expected useful life, the state of the interest rate, the value of the asset to future years and the availability of funding for the asset from other sources.
- 8.2 The annual debt financing charges or servicing is the estimated amount of operating budget funds, in a respective year’s approved annual budget, required to meet that year’s share of mandatory payments in respect of outstanding debentures, i.e. principal and interest payments, or payments of interest and contributions into sinking or retirement funds.

9 TYPES OF CAPITAL FINANCING

- 9.1 **Short-Term Debt:** Under five (5) years the Township may borrow from anyone or combination of the following sources:
 - 9.1.1 Bank line of credit;
 - 9.1.2 Short-term promissory notes;
 - 9.1.3 Bankers’ Acceptance;
 - 9.1.4 Any other form of short-term indebtedness to fund the needs for projects of less than five (5) years.

**KING TOWNSHIP
CORPORATE POLICY
DEBT**



POLICY NO.:
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- 9.2 **Medium-Term Debt:** Between five (5) years and ten (10) years will be financed through any one or combination of:
 - 9.2.1 Operating and/or capital lease/purchase;
 - 9.2.2 Term loans;
 - 9.2.3 Promissory notes;
 - 9.2.4 Any other type of medium term indebtedness that may be available.
- 9.3 **Long-Term Debt:** Ten (10) years or greater up to forty (40) years to finance assets over the life of the asset.
 - 9.3.1 Term Loans or Serial Debenture
 - 9.3.2 Amortized Debenture
 - 9.3.3 Sinking Fund Debenture

LIMITATION OF DEBT

- 9.4 The Township’s annual payments for debentures cannot exceed the maximum of 10% of the Annual Debt Repayment Limit. At any point, if Township Council decided to surpass the limitation set out in this policy, Council shall by resolution waive this policy direction.
- 9.5 Under no circumstances can payments for the Township indebtedness exceed the Annual Debt Repayment Limit set out annually by the Ministry of Municipal Affairs and Housing.

10 RELATED DOCUMENTATION

- 10.1 *Municipal Act*
- 10.2 *Ontario Regulation 403/02*

11 APPROVAL AUTHORITY

<u> </u> Council Authority	<u> </u> 20201-041 By-law	<u> </u> Original Signed Township Clerk	<u> </u> 4/26/2021 Date
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Township of King
Investment Policy

Section 1 - Policy Statement

The purpose of this investment policy is to establish and maintain practices and procedures to invest public funds with the highest return on investment with the maximum security and appropriate liquidity while meeting the daily cash flow demands and conforming to all legislation governing the investment of public funds.

Section 2 - Scope

This investment policy applies to all investments of the Operating, Capital Reserves, Reserve Funds and any new fund created by the Township of King (Township).

Section 3 - Objectives

The primary objectives of the Investment Program, in priority order, shall be:

- Adherence to statutory requirements

Legislative authority for the investment guidelines of municipal funds is provided in Section 418 of the Municipal Act 2001.

- Preservation of Capital

Safety of principal is a primary objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. Risk will be mitigated by investing in high quality securities and ensuring there is sufficient diversification among the assets in the portfolios.

Credit Risk: The Township will minimize credit risk, the loss due to the failure of the security issuer or backer, by:

- limiting investments to the safer types of securities
- diversifying the investment portfolio so that potential losses on individual securities will be minimized.

Interest Rate Risk: The Township will minimize the risk that the market value of securities in the portfolio will fall due to the changes in the general interest rates, by:

- Investing operating funds primarily in shorter-term securities or approved investment pools.

- Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating or cash flow requirements that may be reasonably anticipated. This shall be done where possible by structuring the portfolio so that securities mature concurrent with anticipated cash demands.

- Investment Returns

The Township shall maximize the rate of return earned on the investment portfolio without compromising the other objectives listed above. Investments are generally limited to relatively low risk securities in anticipation of earning a fair return relative to the assumed risk.

Section 4 - Standards of Care

1) Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Investment officers acting in accordance with this investment policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risks or market price changes.

2) Ethics and Conflict of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Material interests in financial institutions with which they conduct business shall be disclosed. Further, any personal financial/investment positions that could be related to the performance of the investment portfolio shall be disclosed. Employees and officers shall not undertake personal investment transactions with the same individual with whom business is conducted on behalf of the Township.

3) Delegation of Authority

The Director of Finance and Treasurer has overall responsibility for the prudent investment of the Township's portfolio and is responsible for the implementation of

the investment program and the establishment of investment procedures consistent with this policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. Authority to manage and implement the investment program is granted to the Deputy Treasurer, or in the absence of the Deputy Treasurer, the Manager of Budgets and Accounting, or in the absences of the Manager of Budgets and Accounting, the Manager of Revenue. Who shall act in accordance with established procedures and internal controls consistent with this investment policy. No person may engage in an investment transaction except as provided under the terms of this Policy. The Director shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of subordinate officials and shall exercise control over that staff. Those investments governed by the provisions of the “ONE – The Public Sector Group of Funds” agreement shall be deemed delegate to that Agent.

Section 5 - Safekeeping and Custody

All investments, including those under external management, will be held by a third party custodian. All securities shall be held in the name of the municipality. The depository shall issue a safekeeping receipt to the municipality listing the specific instrument, rate, maturity and other pertinent information. On a monthly basis, the depository will also provide reports, which list all securities held by the municipality, the book value of holdings, the market value as of month-end and income earned by the investments.

Section 6 – Eligible Investments

The portfolio aims for both diversification and near risk-free investments to ensure security of the capital. Emphasis is placed on securities offered by or unconditionally guaranteed by the following institutions will be permitted by this policy, as deemed eligible by Ontario Regulation 438/97 or as authorised by subsequent provincial regulations:

1. The Government of Canada.
2. The Province of Ontario
3. A municipality, school board or local board as defined in the *Municipal Affairs Act* or a conservation authority established under the *Conservation Authorities Act*.
4. The six major chartered banks (Royal Bank of Canada, Canadian Imperial Bank of Commerce, Bank of Montreal, Bank of Nova Scotia, Toronto Dominion Bank, and National Bank of Canada).
5. Joint Municipal Investment pools permitted under the *Municipal Act*.

Section 7 – Investment Parameters

Diversification

Investments shall be diversified by:

- a) Limiting investments to avoid over-concentration in securities from specific issuer or business sector (excluding Government of Canada and “One- The Public Sector Group of Funds”);
- b) Limiting investment in securities that have higher credit risks;
- c) Investing in mainly liquid, marketable securities that have an active secondary market to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

In order to ensure maximum security and proper diversification of the portfolio, additional limitations apply as set out in Appendix B. Column 3 sets out the maximum allowable exposure for each classification of security as a percentage of the total portfolio. Column 4 sets out the maximum allowable exposure for each specific issuer in a security class as a percentage of the total portfolio. Note that portfolio percentage restrictions apply at the time an investment is made. At specific times, the portfolio limitations may be exceeded as a result of the timing of maturities.

Maximum Maturity

To the extent possible, the Township shall attempt to match investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Township will not invest directly in securities maturing more than 10 years from the date of purchase. Reserve funds and other funds with longer investment horizons may be invested in securities exceeding ten (10) years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of funds.

Section 8 - Reporting

1) Method

The Treasurer shall submit an investment report (Appendix C) for Council annually, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last year. This management summary will be prepared in a manner that will allow Council to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will include the following:

- Listing of individual securities held at the end of the reporting period by maturity date;

- Percentage of total portfolio which each type of investment represents
- A statement about the performance of the investment portfolio during the period covered by the report
- An estimated ratio of the long-term and short-term securities compared to the total investments and a description of the change, if any, in that proportion since the previous year's report
- A statement by the Treasurer as to whether or not, in his or her opinion, all investments were made with the investment policies and goals adopted by the Municipality.
- Such other information that the Council may require or that, in the opinion of the Treasurer, should be included.

2) Performance Measures

The investment portfolio will be managed in accordance with the parameters specific within this policy. The portfolio should obtain a market average rate of return throughout budgetary and economic cycles that is commensurate with the investment risk constraints and cash flow needs of the Township. Market yields should be higher than the rate given by the Townships bank for the various bank accounts.

3) Market Value

The market value of the portfolio shall be calculated at least annually.

Section 9 – Policy Considerations

1. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempt from the requirements of this policy. At maturity of liquidation, such monies shall be reinvested only as provided by this policy

2. Amendments

This policy shall be reviewed on a regular basis. Amendments may be made at any time at the recommendation of the Director of Finance. The appropriate authority must approve any policy changes.

Section 10 - General

1. Signing Authority

Investments made by the Township are settled by cheque requisition or electronic wire transfer. The payment must be authorized by the Townships signing authorities.



2023-2026 Corporate Strategic Plan



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Mayor's Message



On behalf of the new council, it is with great pleasure that we present the 2023-2026 Corporate Strategic Plan. This is only the second term of council for which a strategic plan has been established and presented to our community. Taking the lessons learned from the previous term, the 2023-2026 Corporate Strategic Plan was created based on the top priorities of citizens as they communicated and engaged with their local councillors, and through the feedback gained from the Township's first ever statistically valid Citizen Survey in 2023. This plan is just one of the many building blocks that will drive the Township towards its long-term vision of the future, as outlined in the "Our King" Official Plan. King is committed to driving the priorities identified in the plan by aiming to produce key results that will help us achieve our focused objectives. These ambitions will hold the Township accountable and will ensure the strategic actions in which staff puts effort into are of the utmost importance to our King community. It is our hope that the 2023-2026 Strategic Plan will increase Township and resident pride.

How to Contact Your Council Members

Mayor Steve Pellegrini

905-833-5321 (Township of King)

Email: spellegrini@king.ca

Ward 1 Jordan Cescolini

647-924-1780 (cell)

Email: jcescolini@king.ca

Ward 2 David Boyd

647-529-8597 (cell)

Email: dboyd@king.ca

Ward 3 – Jennifer Anstey

4163182154 (cell)

Email: janstey@king.ca

Ward 4 – Mary Asselstine

905-715-5820 (cell)

Email: masselstine@king.ca

Ward 5 - Debbie Schaefer

289-221-2472

Email: dschaefer@king.ca

Ward 6 Avia Eek

905-955-0800 (cell)

Email: aEEK@king.ca

Council

Council Meetings

Members of council meet at regularly scheduled council and committee meetings throughout the year, as well as at special meetings as needed. All meetings of council are open to the public.

Agendas for each meeting are set in advance and may be reviewed by the public on the Thursday before the meeting.

<https://king.civicweb.net/filepro/documents>

2023-2026 Council Photo





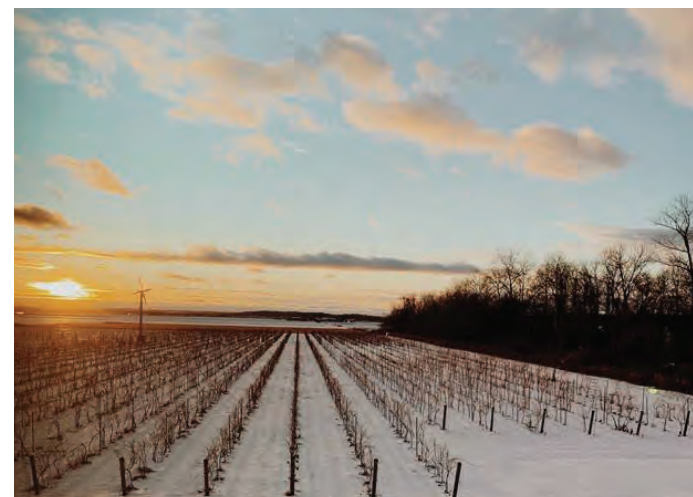
CAO Message



A key component of strengthening King Township as a community is good strategic planning for each term of council. The 2023-2026 Strategic Plan is the second of its kind for our municipality, and it continues to showcase our commitment to advancing the community priorities communicated through Council and through the 2023 Citizen Survey. King strives to balance community expectations with internal capacity to deliver high-value services to citizens in a safe, effective and efficient way. This plan has been developed to ensure that the Township maintains focus on the priorities of King residents today, and is prepared to continue meeting those needs in the future. Through Council and resident engagement, the Township strategically identified key results to be produced, which will play a crucial role in achieving the objectives that will advance the priorities identified by our community. The plan plays a crucial role in enhancing the quality of life for citizens, while also instilling a high level of trust, respect and confidence in King Township. This plan strengthens the Township's accountability, credibility and responsibility to both council and the public. On behalf of our dedicated team, I look forward to working together to implement the 2023-2026 Corporate Strategic Plan.

About the Corporate Strategic Plan

In an evolving, dynamic, and complex Township, the need to manage and adapt to change has become crucial to maintaining the success of local government and the community at large. The Corporate Strategic Plan was created based on the identified priorities of council for its existing term (2023-2026) which reflect the changing needs of councillors' constituents. This plan was developed in alignment with King's governance framework that incorporates the Township's Vision, Mission and Values. Further, it will help inform departmental plans and initiatives developed during the multi-year budget process.



“Our King” Official Plan

The Corporate Strategic Plan is aligned with the long term vision of King to 2031 as defined in Our King Official Plan (OP). The goals and objectives of the OP are derived from the values structured in the four pillars of our Integrated Community Sustainability Plan.

Official Plan Policy Priority Area Icons



Community



Economy



Networks



Pristine



Sustainable

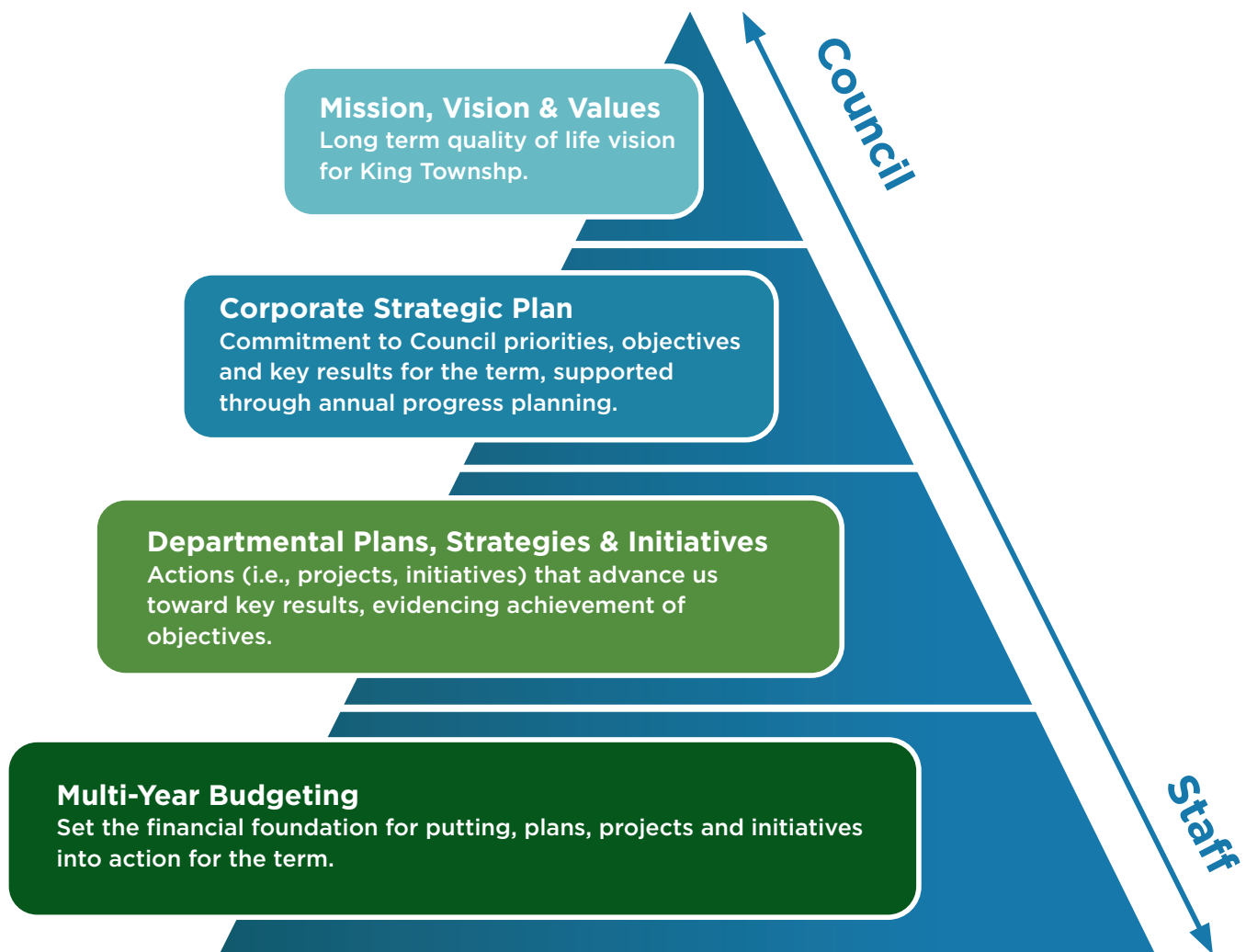


Thriving



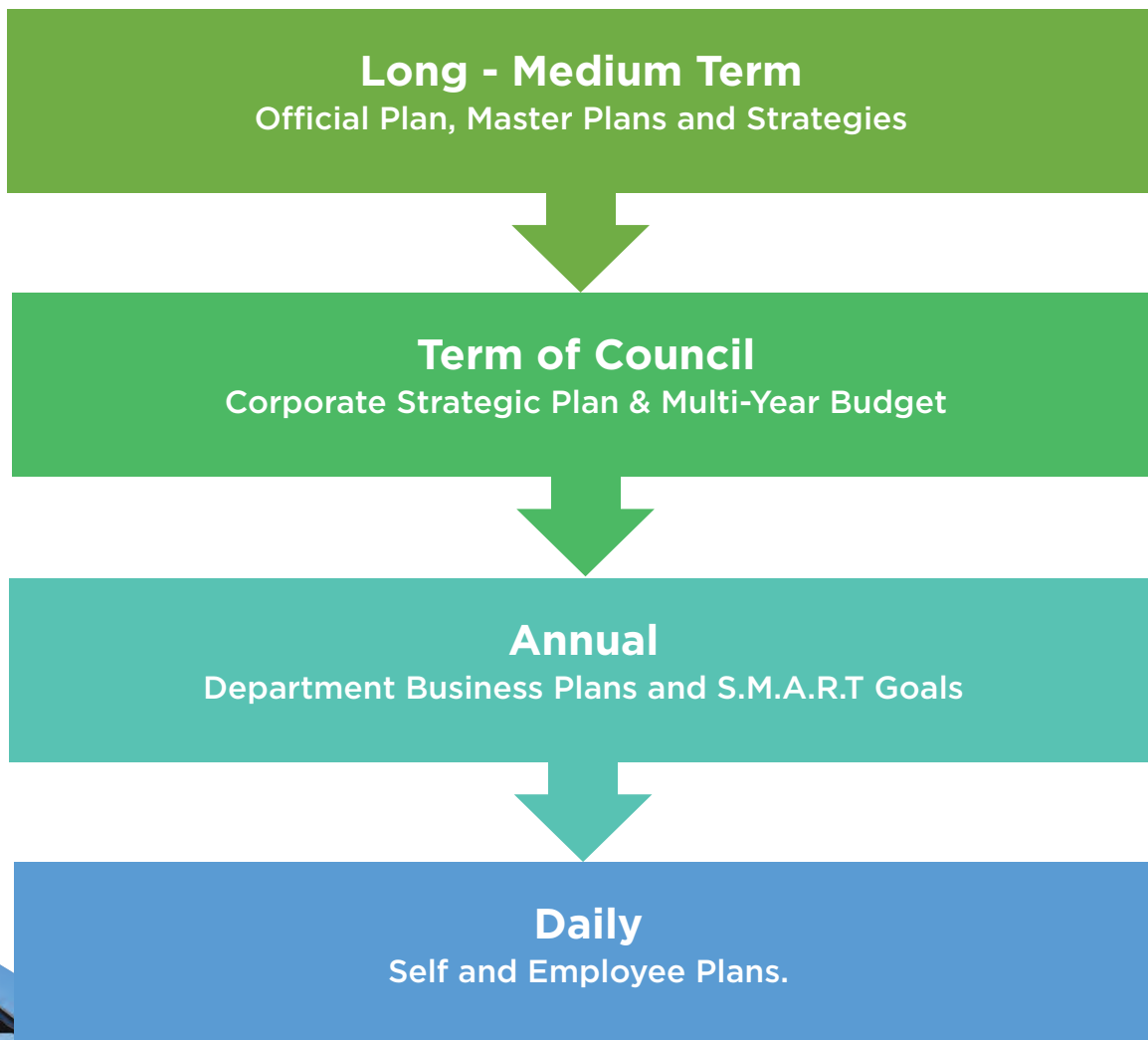
Vibrant

Councils Governance Framework



Corporate Planning Hierarchy

The Corporate Strategic Plan articulates an actionable plan that is informed by council's identified priorities for the current term, driven by constituent needs throughout the Township. The plan reflects the Township's commitment to achieving improvements on strategic priorities identified by King citizens.



Township Priorities



A GREENER FUTURE

Planning for a green and sustainable future means finding ways to adapt to climate change pressures while also offsetting the effects that it has already had. It means focusing on protecting and enhancing our environment and natural lands, while maintaining future sustainability.



SUSTAINABLE ASSET MANAGEMENT

Making investments in the Township's infrastructure, ranging from transportation assets and environmental assets to facilities and parks, will allow the municipality to maintain its existing infrastructure while planning for new growth and development. We will strive to implement asset funding strategies for continued infrastructure investments and improvement of capital assets.



COMPLETE COMMUNITIES

Strengthening the capacity of the Township and its citizens will enable continued collaboration to resolve challenges and maximize on opportunities to build stronger, safer communities. It is a commitment to continuous improvement in fostering prosperous communities where all citizens have a sense of belonging.



SERVICE EXCELLENCE

Exploring and implementing innovative methods for communicating with the community and delivering services through technology, modernization, process improvements and data-driven decision making, matched with the creation of strong guiding frameworks and empowered staff, will allow the Township to work towards exceeding service expectations and surpassing customer service standards to meet the needs of citizens.

How To Read The Plan



The Township has used the “Objectives and Key Results” (OKR) goal-setting framework for the 2023-2026 Corporate Strategic Plan. Using the OKR methodology allows the Township to set and track measurable goals and their outcomes. It pairs the objectives we want to achieve with the key results that will be used to measure progress of the objective.

- **PRIORITY**

What focus areas are of the utmost importance to citizens?

Priority Areas are intended to define the focus and produce the desired change in the lives of citizens, stakeholders and organizations through the implementation of the Corporate Strategic Plan.

- **OBJECTIVE**

What goals do we want to accomplish?

An objective describes the goal we aim to achieve related to this priority. Objectives are concrete, action-oriented, and inspirational.

- **KEY RESULT**

How will we measure the accomplishments of our goals?

Key Results are desired outcomes that will indicate progress taken towards achieving the objective. They are measurable, specific and time bound. If a Key Result is achieved, the Township is one step closer to accomplishing the accompanying objective and priority.





PRIORITY AREA: A GREENER FUTURE

OBJECTIVE 1

Develop environmentally sustainable solutions that reduce King's footprint and mitigate against the impacts of climate change



KEY RESULTS

Adopt and Begin Implementation of Climate Change Action Plan by **2026**

Reduce corporate emissions by **140 tCO₂e** (tonnes of carbon dioxide)

Offset **5%** of Corporate cO₂ emissions

Develop a Green Development Standards Incentive Program by **2026**

OBJECTIVE 2



Promote Tree Canopy Growth and Enhance Natural Lands

KEY RESULTS

Inventory Township natural assets by **2026**

Develop an Invasive Species Management Strategy by **2026**

Plant **100,000** trees, shrubs, and wildflowers

Maintain the York Region minimum canopy cover recommendation for King of **34.3%**



PRIORITY AREA: SUSTAINABLE ASSET MANAGEMENT

OBJECTIVE 1



Develop asset-funding strategies which ensure long-term fiscal sustainability

KEY RESULTS

Implement a stormwater charge by **2023**

Finalize and implement the Asset Management Program by **2025**

Create and implement an Asset-Funding strategy by **2025**

OBJECTIVE 2



Improve our linear (transportation and environmental) and non-linear (facilities and parks) assets for continued community use and enjoyment

KEY RESULTS

Develop and implement a Stormwater Monitoring and Maintenance Strategy by **2026**

Establish the levels of service for all linear and non-linear assets by **2025**

Update **(5)** asset-related Master Plans & Strategies by **2025**

Develop an Asset Disposition Strategy by **2025**



PRIORITY AREA: COMPLETE COMMUNITIES

OBJECTIVE 1



Implement regulatory changes to manage growth which best serves King's unique landscape

KEY RESULTS

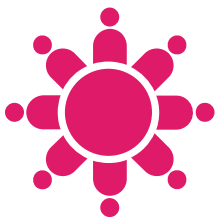
Complete the Official Plan review and update (to 2051) by **2025**

Update Urban Zoning By-law by **2025**

Conduct the **Blue Box Transition** by **2025**

Explore opportunities for Commercial Licensing and If approved, implement Programs by **2026**

OBJECTIVE 2



Enrich community well-being and make King the ideal place to live, work and play

KEY RESULTS

Develop and implement a streamlined program that consolidates all existing municipal funding, grant programs, donations, and in-kind contribution requests by **2024**

Become an "**Age-Friendly Community**" by **2026**

Represent King's interest in major developments within the Township

Develop and implement an annual Traffic-Safety campaign that runs for **(1)** month each year



PRIORITY AREA: SERVICE EXCELLENCE

OBJECTIVE 1



Increase data-driven decision making to improve organizational performance

KEY RESULTS

Develop and evolve a Corporate Performance Accountability Program by **2026**

Develop and implement a Data Strategy by 2025 and initiate a Data Master Plan by **2026**

Publish **(4)** new open-data sets

OBJECTIVE 2



Enhance Citizen Service Experiences

KEY RESULTS

Develop and implement Customer Experience (CX) Strategy **2025**

Launch **(2)** new ServiceKING locations for expanded community use and access

Reduce "Information Only" Customer Cases by **30%**

90% of all Township application, requests and registration forms can be submitted through an automated online form



2023-2026 Corporate Strategic Plan

Contact Information

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Glossary

Account – a classification of expenditure or revenue within a departmental budget to which an estimated budget value or actual expense/revenue amount is assigned.

Accounting Principles – A set of generally accepted principles for administering accounting activities and regulating financial reporting. These principles comply with Generally Accepted Accounting Principles (GAAP) for local governments.

Accrual Accounting – An accounting method where revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred (sometimes referred to as "full accrual", to distinguish it from modified accrual basis accounting).

AI – Artificial Intelligence

AMO – Association of Municipalities of Ontario

AMP – Asset Management Plan

Amortization – the allocation of a lump sum amount to different time periods, particularly for loans and other forms of finance, including related interest or other finance charges.

Annual Budget – A budget for a single year which identifies the revenues and expenditures for meeting the objectives of the annual financial plan

API – Application Program Interfaces

Appropriation – the amount of money approved by Council and set out in the budget for labour, revenue and other current operating and capital expenses

Approved Budget – The budget as formally adopted by the Town Council for the upcoming fiscal year.

ARL – Annual Repayment Limit

Audit- An independent investigation of an organization's financial accounts.

AVL – Automatic Vehicle Locator

Balanced Budget- A budget in which the estimated revenues are equal to the estimated expenses with reserves and reserve fund adjustments.

Base Budget - The base budget is the previous year's budget with zero percent increase, before any in year or future year budget changes.

BCA – Building Condition Assessment

Bond- a debt security representing a loan made by an investor to a borrower. The borrower is typically a corporation or the government.

Budget- A financial plan for a specified period that outlines planned expenditures and the proposed means of financing these expenditures.

CAO – Chief Administrative Officer for the Township of King

Glossary

Capital Asset – An asset with a long-term nature. For budgetary purposes, a fixed asset is defined as an item whose cost exceeds \$10,000 with an expected life of more than one year.

Capital Budget – the expenditures and financing sources to acquire or construct Township assets.

Capital Expenditure – An appropriation of funds for a capital improvement project or asset. These are non-operating expenditures to acquire assets which will have a useful life greater than one year.

Capital Forecast – the expenditures and funding sources projected for consideration in the subsequent years of the Capital Budget approval year.

Capital Project-means any significant expenditure incurred to acquire or improve land, buildings, engineering structures, machinery and equipment used in improving municipal services. It includes vehicles, office furniture and equipment and normally confers benefit lasting beyond one year and results in the acquisition of or extends the life of a fixed asset.

CEMC – Community Emergency Management Coordinator

CENGN – Centre of Excellence in Next Generation Networks

CEO – Chief Executive Officer

CIP – Community Improvement Plan

Consolidated Linear Infrastructure ECA – Consolidated Linear Infrastructure Environmental Compliance Approval

CPR – Cardiopulmonary resuscitation

CRM – Customer Relationship Management

CRO – Chief Resilience Officer

CSA – Canadian Standards Association

CUPE – Canadian Union of Public Employees

CVC – Credit Valley Conservation

CWP – Council Work Plan

Debt Servicing Costs – Annual principal and interest payments on contracted debt.

Department – A major administrative division of the Township that has overall management responsibility for an operation within a functional area.

Development Charges – A fee imposed on new development to assist in the funding of future off site services (infrastructure) which is needed, in part, by that new development.

DFO – Dairy Farmers of Ontario

Discretionary – Funds that are to be spent at the discretion of Council without any conditions or obligations.

Glossary

Division – means the work of a department and each separate departmental function identified in the budget.

EDR solution – Endpoint detection and response solution

EFT – Electronic Fund Transfer

ELT – Executive Leadership Team

EM – Emergency Management

ESA – Employment Standards Act

Estimates – means the budget proposal for the expenditure and revenue of Town funds for one fiscal year and includes the budget proposals for any particular department.

EV – Electric Vehicle

Expenditures – The cost of goods and services received for both the regular Town operations and the capital programs.

FCM – The Federation of Canadian Municipalities

FD – Fire Department

FF&E – Furniture, Fixtures & Equipment

FIR – Financial Information Return

Fiscal Year – A 12 month period (January 1 through December 31) in which the annual operating budget applies and at the end of which an assessment is made of the Town's financial condition and performance of operations.

FIT – Feed in Tariff

FOI – Freedom of Information

FTE – Full time employee

Fund – A fiscal entity of self-balancing accounts used by governments to control common financial activities.

Fund Accounting – is an accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

Fund Balance – Funds accumulated through the under-expenditure of appropriations and/or receiving revenues greater than anticipated and included in the budget.

GAAP – An abbreviation for generally accepted accounting practices which are the primary benchmarks used in accounting

Glossary

GFOA – Government Finance Officers Association, established to enhance and promote the professional management of governments for the public benefit.

GHG – A greenhouse gas that absorbs and emits radiant energy within the thermal infrared range, causing the greenhouse effect.

GIS – Geographic Information System

Goals – Are broad statements of direction. They identify ongoing community needs and the approach taken by the Town and departments to manage or satisfy those needs.

GPS – Global Positioning System

Grant – A financial contribution to or from governments.

GTA – Greater Toronto Area

H&S – Health and Safety

HIRA – Hazard Identification and Risk Assessment

HTA – Highway Traffic Act

HRIS – Human Resource Information System

HVAC – Heating Ventilation Air Conditioning

IASR – The Accessibility Standards Regulations

ICON – Improving Connectivity for Ontario

Internal Recoveries – A method of fairly distributing overhead costs such as administrative costs to benefiting funds.

IT – Information Technology (may also be I.T.)

I&I – Inflow and Infiltration

KFES – King Fire & Emergency Services

KM – Kilometers

KHCC – King Heritage Cultural Centre

KTPL – King Township Public Library

LDD moth – Lymantria Dispar Dispar

LED – Light Emitting Diode

LSRCA – Lake Simcoe Region Conservation Authority

Glossary

MECP - The Ministry of the Environment, Conservation and Parks

MLEO – Municipal Law Enforcement Officer

MMS – Minimum Maintenance Standards

MNRF – Ministry of Natural Resources and Forestry Services

MOU – Memorandum of Understanding

MP – Member of Parliament

MPP – Member of Provincial Parliament

MPAC – Municipal Property Assessment Corporation.

MTO – Ministry of Transportation

Municipal Act, 2001 – Legislation of the province for administering and regulating the activities of municipalities within Ontario

N6 - The Northern Six are Aurora, East Gwillimbury, Georgina, King, Newmarket, and Whitchurch-Stouffville

NEC – Niagara Escarpment Commission

NFPA – National Fire Protection Association

OAPSO – Ontario Association of Property Standards Officers

Objective – Is a specific or well-defined task or target that is measurable and achievable within a set period of time.

OCIF – Ontario Community Infrastructure Fund

OFM – Ontario Fire Marshal

OLT – Ontario Land Tribunal

OMB – Ontario Municipal Board

OMAFRA – Ontario Ministry of Agriculture, Food and Rural Affairs

OPA – Official Plan Amendment

Operating Budget – The Township's financial plan which outlines proposed expenditures for the upcoming fiscal year and estimated revenues which will be used to finance them

OSIM – Ontario Structure Inspection Manual

Glossary

P-Card – Purchasing Card

PDRP – Performance Development Recognition Program

PMO – Project Management Office

POA – Provincial Offences Act

POS – Point of Sale

PPE – Personal Protective Equipment

Property Tax Rate – The rate at which real property in the Township is taxed in order to produce revenues sufficient to conduct necessary governmental activities

Property Tax – Tax paid by those owning property in the Township.

PSAB – The Public Sector Accounting & Auditing Board

PSN – Public Sector Network

PTSD – posttraumatic stress disorder

RED Program – Rural Economic Development Program

Reserves and Reserve Funds – funds set aside in a separate account for a specific purpose by by-law, or required to be set aside for specific purposes as set out in a statute, regulation, or by a written agreement between the Township and another party.

Revenue – All funds that the Township government receives as income, including items such as tax payments, fees for specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

RFP – Request for Proposal

RFI – Request for Information

RFID – Radio-frequency identification

RMS – Records Management System

RNS – Road Needs Study

ROA – Return on Assets

ROPA – Regional Official Plan Amendment

ROW – Right of Way

RPA – Robotics Process Automation

Glossary

SCADA – Supervisory Control and Data Acquisition

Service Level – The amount of service provided during the fiscal year as indicated by one or more performance indicators.

SLA – Service Level Agreements

SLT – Senior Leadership Team

Surplus – means the excess of revenues over expenditures

Tax Levy – Revenue produced by applying a given tax rate to a property's assessed, or tax value.

TCA – Tangible Capital Assets

TMP – Transportation Master Plan

TRCA – Toronto and Region Conservation Authority

TSSA – Technical Standards and Safety Authority

TWRC – Township Wide Recreation Centre

UBF – Universal Broadband Fund

Variiances – Differences between actual revenues, expenditures, and performance indicators from those items targeted in the annual budget.

VPN – Virtual private network

WAN – Wide Area Networks

WSIB – Workplace Safety and Insurance Board

YR – York Region

YRP – York Region Police





Making **life better** in **King**

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