

STRATEGIC PLANS, BUSINESS PLANS & BUDGET PROCESS

King's Five Year Economic Development Strategy

In May 2018, Council of the Township of King adopted the updated version of King Township's comprehensive Five Year Economic Development Strategy. The updated Economic Development Strategy identified five key priorities, and four high level goals intended to anchor the Township's strategic economic development initiatives.

FIVE KEY PRIORITIES

1. Promote Higher Density Employment Lands
2. Continue to Improve Quality of Life
3. Advancing Innovation and the Creative Economy
4. Raise the Community Profile
5. Focus on Business Support Activities

FOUR HIGH LEVEL GOALS

1. Investment Readiness
2. A Commitment to Community and Sustainability
3. A Culture of Entrepreneurship
4. A Strong Innovative Rural Brand.

King's Integrated Community Sustainability Plan (ICSP)

King Township's Integrated Community Sustainability Plan was formally adopted by Council on April 2, 2012. The Sustainability Plan is the Township's overarching guiding document and is based upon common values, priorities, and aspirations of the community. The Plan demonstrates that we, as a community, are committed to making smarter decisions about how we use our resources, design our communities and manage our finances. The Plan is a resource that defines the future for the Township of King (i.e. the municipality), community groups, businesses, local organizations and the broader public. It guides and directs how we make

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decisions, develop partnerships and take action. Our Plan promotes community vitality and prosperity while respecting, preserving and restoring our natural environment. It emphasizes a balance between the environmental, economic, socio-cultural and financial priorities of our community and it recognizes the interconnections between them.

Significance of the Plan

The Township of King embarked on creating a community-based sustainability plan because it provides a number of benefits for both the municipality and the community. It is different than other municipal plans and strategies because it provides: (1) overall direction for decision-making within the community; (2) the municipality guidance to align future plans, programs, policies, and budgets with the Plan, and (3) a potential resource for anyone in King Township who wishes to become more sustainable.

Implementing the Plan ensures that the distinctive features and qualities that make the Township special are supported, protected, and leveraged over the long-term. The Plan addresses the challenges and pressures threatening the Township's long-term prosperity and the preservation of its character, including demographic shifts, population growth, environmental degradation, and restricted development opportunities.

By becoming more environmentally, socially, and financially resilient, the Township will be able to mitigate and adapt to global threats that may negatively impact local residents and businesses, including climate change, peak oil, and economic uncertainty.

Township of King's Corporate Vision, Mission & Values Statements

Vision

An empowered staff that proudly achieves personal and organizational excellence in the delivery of municipal services.

Mission

Township of King staff will contribute to a safe, sustainable and resilient community by providing superior customer service, quality programs and services, progressive leadership, responsible management while consulting with the community.

Values

Alignment and Accountability

Defining priorities and expectations, keeping our commitments, being loyal and accepting responsibility for our actions.

Customer Service Excellence

Respecting our stakeholders and providing compassionate, courteous, timely customer service and relevant solutions to meet their needs.

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Teamwork and Engagement

Working as a team that values and recognizes the contributions of our team members, encouraging creative thinking and empowering each other to take the initiative to do what is right.

Communication

Delivering timely, relevant communication of information to the right people at the right time in the right context.

Balance

Enjoying what we do and creating a healthy work and life balance.

Community

Committed to creating a safe, sustainable, resilient community in partnership with our community stakeholders.

Integrity

Believing that relationships are fundamental to our success, we act with honesty and transparency and do not compromise the truth.

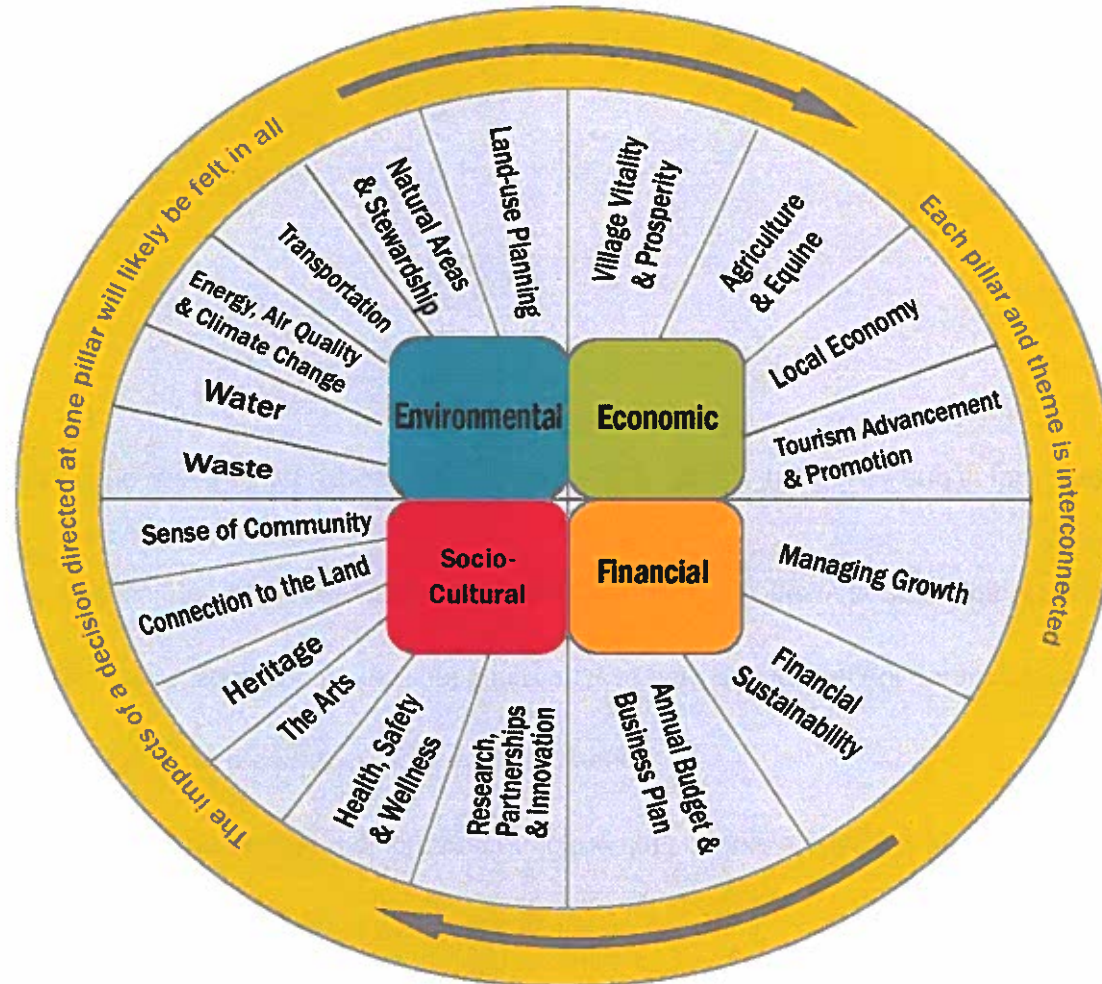
Respect

Treating each other in the way that we expect to be treated – with dignity, kindness - and embrace the diversity of our team members and stakeholders.

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Our Themes and Goals

The Sustainability Plan has nineteen (19) themes, which are organized by the four pillars of sustainability (environment, economy, socio-cultural, and finance). The diagram below depicts how each of these pillars and themes is interconnected.



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Immediate Priorities

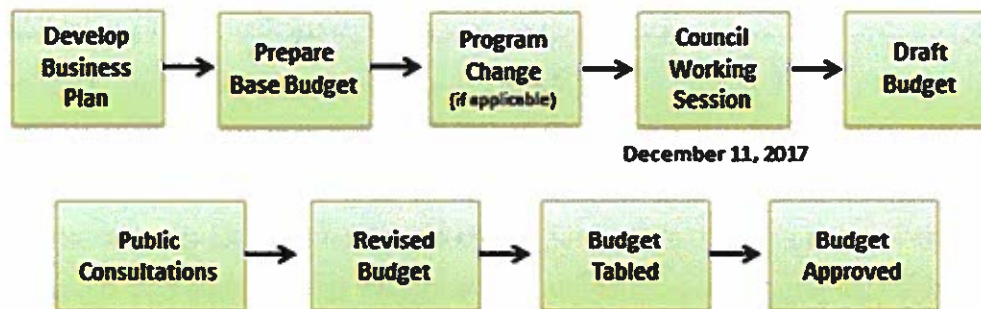
To build momentum in King Township and to ensure that tangible results are achieved in the short-term, immediate priorities were defined during the development of King's Integrated Community Sustainability Plan in 2012. Significant progress has been made with regard to several of the Plan's immediate priorities. The following priorities are currently underway as the Plan enters its sixth year of implementation:

- Strengthen the Township of King's planning legislation and by-laws to reinforce environmental protection and public health and safety
- Develop a strategy for intensification and infill
- Develop and implement an Economic Development Strategy
- Create a public sustainability awareness campaign to build community support for implementing the Plan
- Conduct an inventory of our tangible capital assets, as part of a broader Asset Management Plan initiative
- Update and implement Village plans
- Strengthen the connection with our food and farming communities and improve access to local food
- Celebrate, promote and maintain King Township's cultural identity
- Establish a Community Arts Centre that can host performances, showcase King Township's art and provide community programming
- Encourage the use, appreciation and respect of King Township's natural areas and trails
- Develop strategic partnerships with educational and agricultural institutions to continue to support learning and community development
- Ensure financial sustainability for King Township.

Annual Budget Process

The Township’s annual budget process is aimed at providing decision makers, Members of Council, with information (qualitative and quantitative) to ensure that an informed decision regarding the budget can be made. 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 below:

Township’s Operating Budget Process



2019-2022 Budget Strategy and Development

Staff have prepared the 2019-22 Business Plans and Budgets based on those staff recommendations presented in Report #FR-2018-13 to Committee of the Whole dated November 12, 2018 as follows:

- A. That staff prepare multi-year (2019-2022) Budgets and Business Plans on the basis of 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;

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- iv. Incremental changes in user fees and charges based on an increase of 2.5% (per annual change in consumer price index for 2018), unless unique circumstances exist;
 - v. Water and Wastewater Rate increases in accordance with the Region of York's multi-year financial sustainability plan and Township operating/capital requirements;
- B. That all growth related requests for incremental expenditure allocation be identified on a segregated basis at the Departmental level;
- C. 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
- D. That staff prepare a comprehensive Capital Budget program for the years 2019-2022 on the basis of:
- i. Prioritized need and alignment with respective master plan; and
 - ii. Availability of financial and human resources to complete infrastructure works.

The development process of the 2019-2022 Budgets and Business Plans is comprised of:

1) Department Business Plans:

The purpose of the department business plan is to provide consistent details about the responsibilities, activities, and outcomes by department. Business plans for each department can be found under the relevant department's tab within the draft budget binder.

2) Base Operating Budgets:

The base operating budget is the annual spending plan for the Township's recurring expenses and the means of financing them. The base operating budget is the primary means by which most commitments associated with acquisition of goods and/or services of the municipality are controlled.

The 2019 Base Operating budget represents the approved 2018 operating budget and is expected to reflect the costs of maintaining existing programs and services.

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3) **Growth Related Adjustments:**

Represent the incremental costs of service delivery associated with increased population and by extension demands on municipal services. Examples of scalable municipal services include: snow removal, waste collection and disposal, parks maintenance, etc.

It is important to note, incremental costs should be offset by incremental revenues from assessment growth under circumstances where capacity no longer exists within the base operating budget.

4) **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 years 2019-2022 are reviewed and prioritized by Department Heads prior to submission for Council review and consideration. All program change request forms are located under the tab for the applicable department within the draft 2019-2022 Budgets & Business Plans.

5) **Multi-Year / Ten Year Capital Plan:**

The multi-year Capital Plan (2019-2022) is part of the broader ten year capital plan and developed in conjunction with departmental master plan documents previously presented to and approved by Council.

All capital projects of the Township represent expenditure commitments relating to the acquisition, repair and /or replacement of the tangible capital assets (TCA) of the municipality.

6) **Public Consultation:**

Staff engaged the public through open methods of communication, by way of an on-line feedback tool to seek input on the development of priorities for the 2019-2022 Budgets and Business Planning cycle.

7) **Budget Tabled:**

This refers to when the draft Budget and Business Plan will be brought to Committee for commencement of deliberations. The 2019-2022 Budgets and Business Plans are proposed to be tabled on Monday, February 25, 2019. Members of the public are encouraged to attend.

8) **Budget Approved:**

This refers to when final adoption/approval of the draft 2019-2022 Budgets and Business Plans by Council is to occur. The 2019-2022 Budgets and Business Plans are proposed to be adopted/approved Monday, March 18, 2019.

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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 2019-2022 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,

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

Township Council is thus 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.

Council Priorities (2019)	Mayor Pellegrini	Councillor Cescolini (Ward 1)	Councillor Boyd (Ward 2)	Councillor Schneider (Ward 3)	Councillor Cober (Ward 4)	Councillor Schaefer (Ward 5)	Councillor Eek (Ward 6)
Complete Official Plan Review ("OPR")	✓					✓	
Rural Roads – annual commitment to Hard Coat one Concession / Sideroad (?)	✓						
Improvements to 15th Sideroad (Bathurst to Jane)		✓					
Nobleton loop , 10 th Concession, 15 th Sideroad and 8 th Concession			✓				
Improvements to Rural Roads , 7 th , 10 th , 12 th Concessions and 15 th and 19 th Sideroads (consider change road surface)				✓			
Maintenance Plan for Gravel Roads				✓			
Establish long-term needs for township roads , Fiscally sustainable integration into 10-year capital plan					✓		
King Street road improvements - road topography, consider bike lanes for safety							✓
Pumphouse Road - Top asphalt (2019) ?							✓
South Canal Bank Road improvements							✓
Davis Road improvements (west of Hwy 400) – Tar and chip (?)							✓
Toll Road improvements (in conjunction with Hwy 400 capital works – Metrolinx / Ontario)							✓
Speed (reduce posted maximum speed) (Davis Drive, from Bathurst to Hwy 400)							✓
Traffic Calming			✓		✓	✓	
Broadband , general improvements to level of service available, especially in Rural areas	✓		✓	✓		✓	
Capital Projects – complete 'on time' and 'on budget'	✓						
Train Whistle Cessation , Railway Crossings	✓	✓				✓	
Technology Platform ('IOS' compatible)	✓						

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Township issued apparel for members of Council	✓						
'New Development' Traffic Studies		✓					
Acquisition of the Nobleton Junior Public School Site (South side of King Road, east of Hwy #27)			✓				
Parks , construction in new subdivisions and rehabilitation in legacy areas			✓			✓	✓
Review of the Transportation Master Plan			✓				
Nobleton, Sanitary Sewers (Phase 2) , plan to complete balance of Phase 2 works, north of King Road, west side of Hwy #27			✓				
Community Safety – Police (YRP) presence on rural roads 'adjust speed limits, all-way stops at rural intersections, share the road with farmers signage, Emergency numbering "Emily Project", sightlines at intersections (trim brush/trees), volunteer F/F signage (green lights)'				✓			
Dumping of Garbage on Rural roads (ditches) consider a pilot disposal site project				✓			
Customer Service "Priority" - develop / champion customer service expectations					✓		
Township-wide Recreation Centre - Budget status / project timing						✓	
Long-term strategy for current King City Community Centre - Re-develop (disposition) / re-purpose						✓	
King City parking strategy - In conjunction with existing King City Community Centre site						✓	
Tree by-law in urban areas						✓	
Community consultation - Specifically relating to priorities for "marsh" residents							✓
Sprinkler System for Operations Centre (Pottageville) - Risk Management exposure							✓
Communication Strategy – update work plan for 2019							✓