



2026



Budget
& Business Plan

king.ca/budget

Table of Contents

TAB 1	Welcome to King!	Page 4
TAB 2	Township of King Organizational Chart	Page 14
	2026 Budget Transmittal	Page 16
	2026 Budget Summary	Page 22
	Annual Budget Process	Page 29
	Basis of Accounting	Page 40
TAB 3	2026 Capital Investment and Forecast 2026-2035	Page 46
TAB 4	Debt Summary and Projections	Page 54
	Reserve Funds Balances & Information	Page 58
	Department / Fund Relationship	Page 64
TAB 5	Greening King	Page 65
TAB 6	Keeping King Safe	Page 75
TAB 7	Maintaining King	Page 91
TAB 8	Planning and Growing King	Page 115
TAB 9	Serving King	Page 131
TAB 10	Governing King	Page 148
TAB 11	Support Services	Page 159
TAB 12	Holland Marsh Budget	Page 175
TAB 13	2026 Capital Budget Summary	Page 188
TAB 14	2026 - 2035 - 10 Year Capital Budget by Department	Page 235
TAB 15	2026 User Fees	Page 242
TAB 16	Supplementary Information	Page 293
TAB 17	Glossary	Page 392



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Township of King
Ontario**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

Community Profile

“About King”

The Township of King is a unique, special place proud of its natural heritage and scenic beauty, agricultural lands, and rich local and rural history. King’s traditions of farming and mills 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 and rolling country sides and natural areas. Over 98 per cent of King Township is within the Greenbelt area, with 65 per cent of King contained within the Oak Ridges Moraine, a famed geological formation created by a retreating glacier 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. The Township is easily accessible by Highways 9, 27, 400, and 407 and is only 30 minutes from Toronto Pearson International Airport.

King has a population surpassing 29,000 people and is projected to grow to 49,800 people by 2051. An important asset of King Township is its strong rural economy and agricultural sector, which depend on 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 includes 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 for fire, operations and other service departments and vehicles for parks, operations and fire and emergency services.



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

- Fire and emergency services
- Recreation programs and facilities
- Water distribution systems
- Wastewater collection systems
- Garbage collection, disposal and recycling
- Municipal roads and bridges
- Parks
- Economic development
- Community planning and growth management
- Building Permit Issuance and Inspections
- By-law Enforcement
- Library Services
- Fleet Services



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



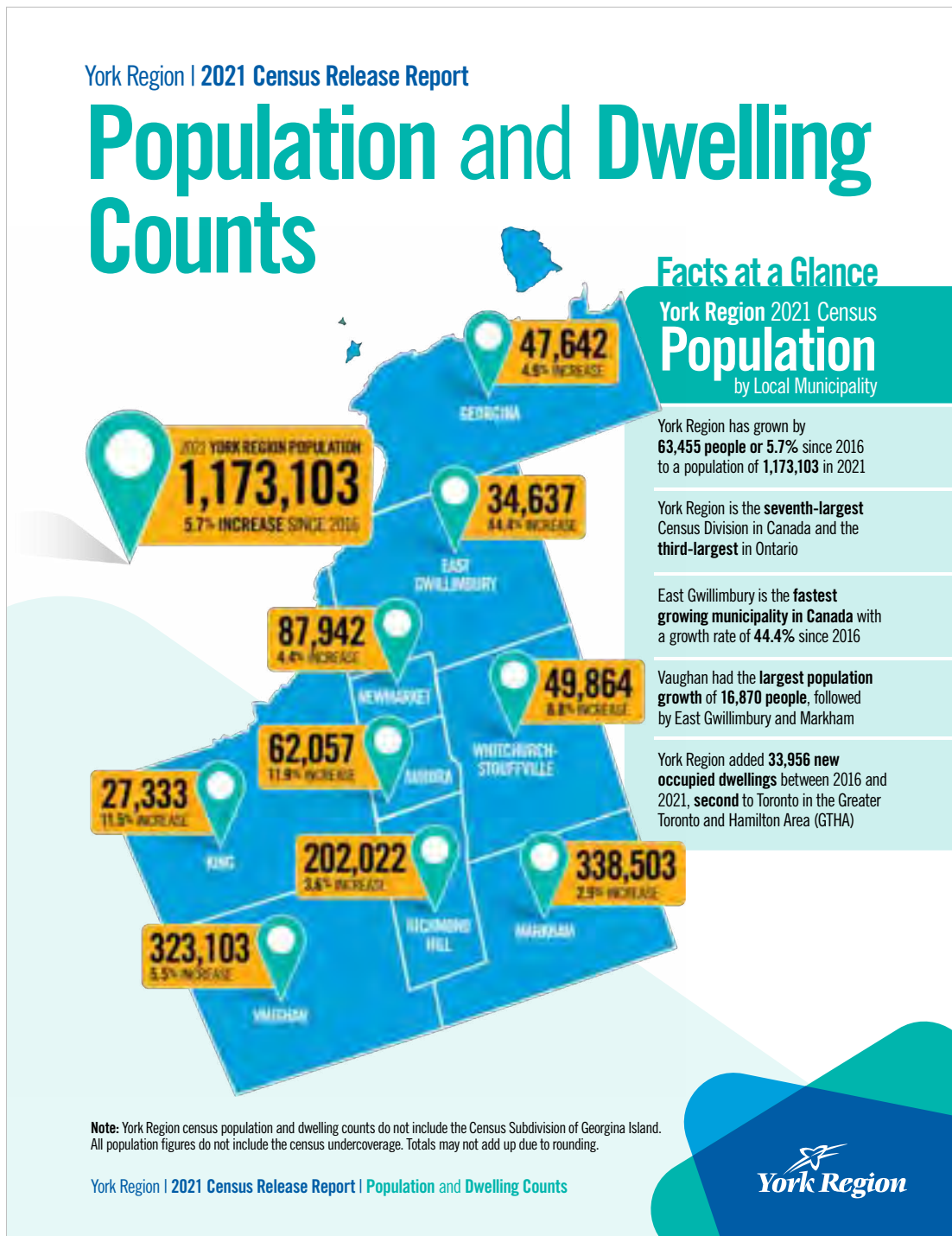
**Councillor
Debbie Schaefer**
Ward 5



**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

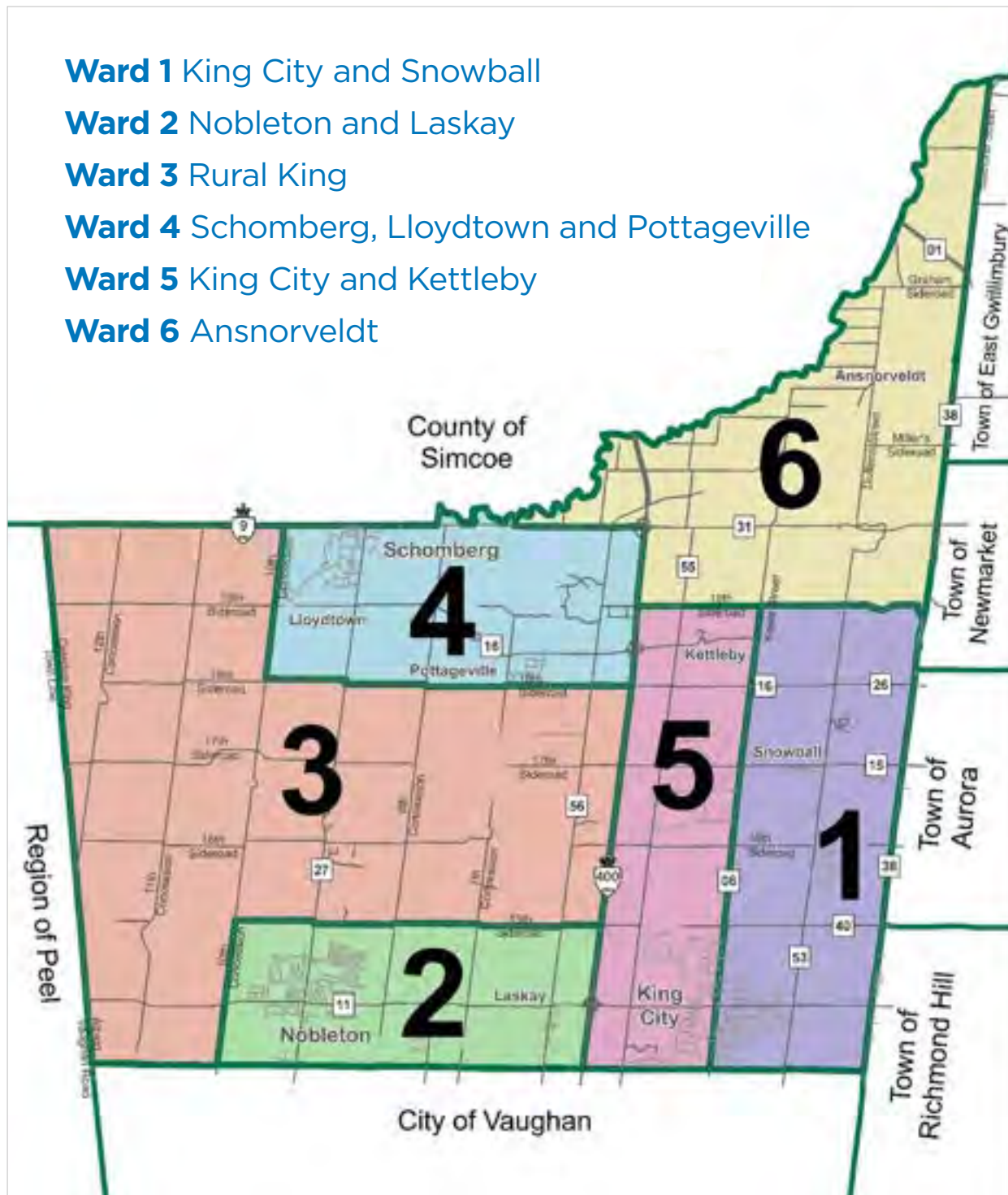
Ward 2 Nobleton and Laskay

Ward 3 Rural King

Ward 4 Schomberg, Lloydtown and Pottageville

Ward 5 King City and Kettleby

Ward 6 Ansnorveldt



Economic Profile

The Township is anticipated to grow to a population of approximately 50,000 and 17,700 jobs by 2051. King is approximately 40 kilometers from Downtown Toronto, strategically located near major highways and neighbors the County of Simcoe and Peel Region.

King is home to a diverse mix of over 1550¹ businesses, including the corporate head office of Priestly Demolition Inc., Astemo Canada, Brookdale Treeland Nurseries, King Animal Hospital, Clublink and Robert B. Somerville Company.

Most of the economic development within the Township is situated in its three villages, King City, Nobleton and Schomberg which, attract both residents and businesses seeking to locate in a rural community that features urban amenities. The Township is also home to the Holland Marsh Specialty Crop Area, which plays a vital role in Canada's food export market and generates over \$1 billion annually through farming, processing and distribution.

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



¹Note that 1550 business number have been reported via Lightcast dataset from December 2024 in Analyst. This is an economic analysis software made available to municipalities by the Ontario Ministry of Rural Affairs. The Regional Municipality of York conducts an annual Employment Survey in King which captures store front businesses within the municipality. The total storefront businesses in King through the 2024 York Region Employment Survey is 516 Businesses.

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.

To accommodate anticipated growth, the Township is also planning for the expansion of employment lands in the Nobleton Village Reserve, Schomberg and King City via the Official Plan update. A portion of the Whitebelt lands, currently unurbanized lands outside of the Greenbelt, are also being considered as a potential new settlement area for future employment uses.

There are opportunities for redevelopment and intensification in the three village cores, including an update to the Community Improvement Plan (CIP) and comprehensive village core design guidelines that will nurture and guide development in a sustainable manner.



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:

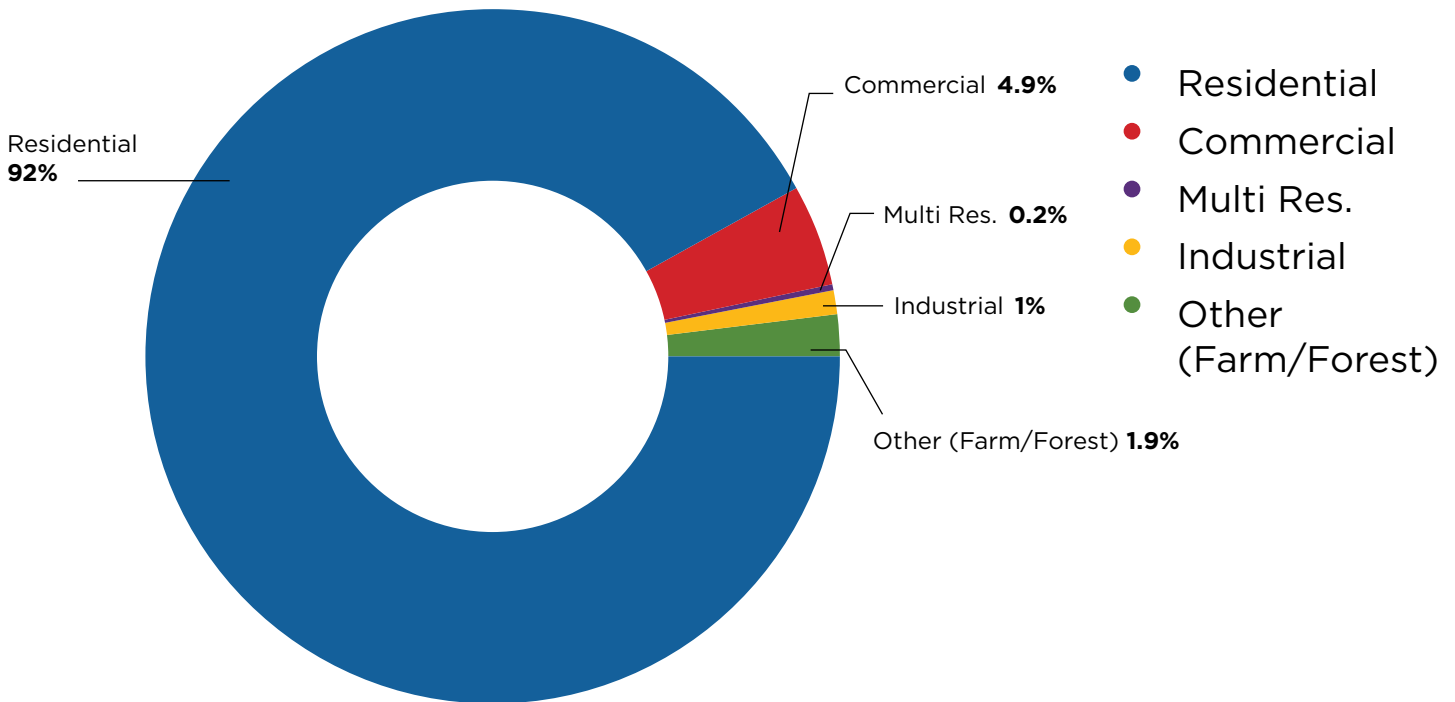
1. Priestly Demolition Inc.
2. Seneca College
3. Astemo Canada Inc.
4. Brookdale Treeland Nurseries Limited
5. Cardinal Golf Club
6. King Animal Hospital
7. Robert B. Somerville Company Limited
8. The Country Day School
9. Township of King – Municipal Offices
10. Showa

Within the Economic Development Division includes several programs and services for Business Retention such as:

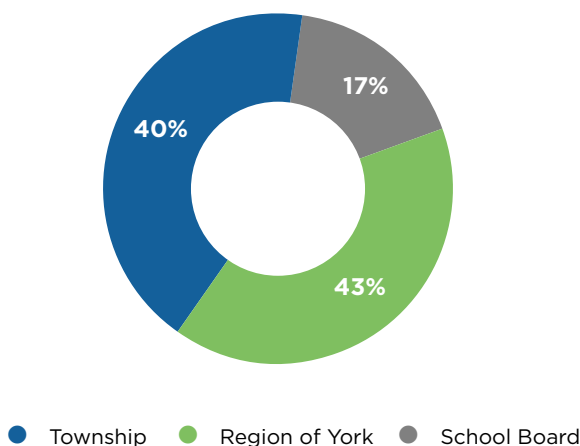
- Business Concierge Program
- CIP Grant Program
 - o Village Vibrancy Stream
 - Pop-up Patio Program
 - o Rural Resiliency Stream
- Government and Stakeholder Partnerships
- Partnership with
- Tourism Events
- Marketing Campaigns to support Business Development and Tourism.

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.



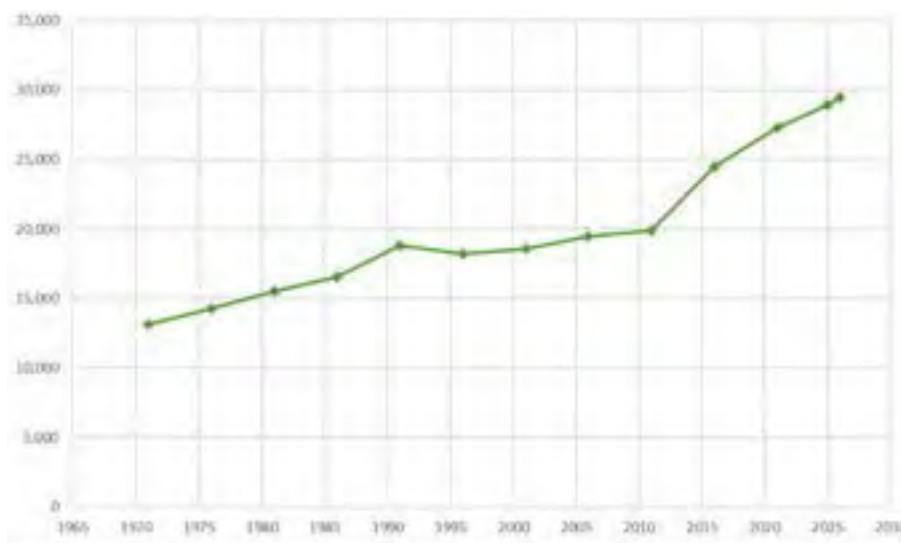
Public schools with classes from kindergarten through grade twelve are administered by the York Region District School Board and the York Catholic District School Board. A private Catholic high school, St. Thomas of Villanova College, and private JK -12 school, The Country Day School, are also located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



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

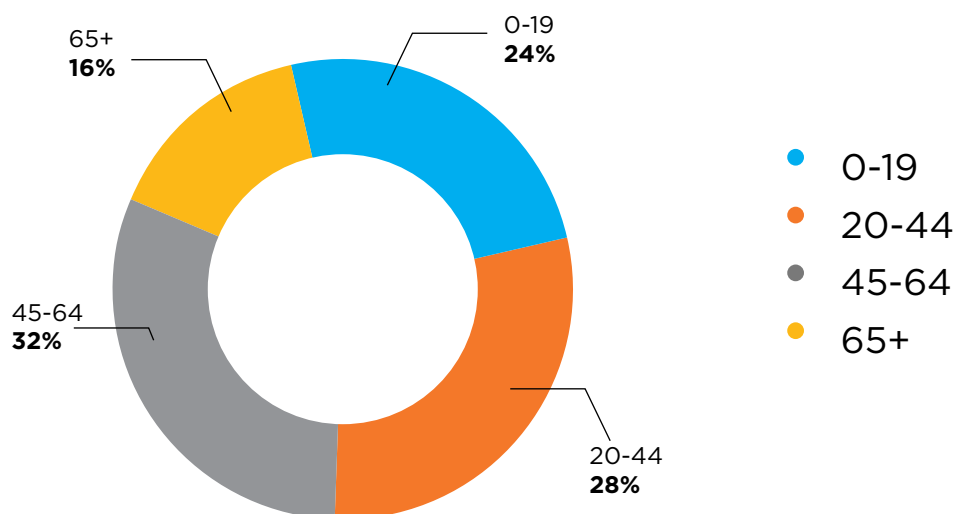
Demographics

King Township's population grew by 11.5% between 2016 and 2021, from 24,512 to 27,333. 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 2021, of the 27,333 residents in the Township, 8,396 resided in King City, 6,50 in Nobleton, and 2,656 in Schomberg. The population growth from 2021 to 2026 is estimated to be 7.8%.



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	27,333
2025	28,889
2026 estimated	29,467

The age demographics show an even distribution between the age groups. The median age as of 2021 was 43.6, slightly higher than the Ontario median age of 41.6.



(Based on statistics Canada and the BMA Municipal Study)

Population of the Township of King 28,889



Chief Administrative Officer
Daniel Kostopoulos

Total FTE (9.0)

**Council Services
& Government Relations**

Strategy and Transformation

Economic Development



Director of Community Services
Chris Fasciano

**Total FTE
(68.0)**

Facility Services

Fire & Emergency Services

Recreation & Business Services

Heritage and Culture

Sustainability & Environmental Outreach

King Township Public Library



Director of Corporate Services
Jennifer Caietta

**Total FTE
(27.0)**

Clerks

Communications

Human Resources

Legal

Information Technology

Library Board



Director of Finance & Treasurer
Peggy Tollett

**Total FTE
(13.0)**

Revenue and Taxation

Budget & Financial Reporting

Procurement



Director of Growth Management & Chief Planner
Stephen Naylor

**Total FTE
(38.0)**

Planning Services

Building Services

By-law Enforcement

Development Engineering



Director of Public Works
Samantha Fraser

**Total FTE
(47.0)**

Capital Services

Transportation Services

Environmental Services

Parks & Forestry

Total FTE's = 202 (2025 Approved)





2026 Budget Transmittal

The 2026 Budget is the Township's first under the provincial Strong Mayor legislation, which was expanded to King effective May 1, 2025. In accordance with the legislation, the Mayor has the duty to propose the municipal budget and in-year amendments, subject to council amendments and a separate mayoral veto and council override process. It is important to note that when these powers were introduced, the Mayor directed staff to prepare the 2026 Budget with past budget and business planning processes and issued a decision to reduce the Mayor's veto period to one day.

The budget outlines how municipal funds are allocated and collected to maintain current service levels while balancing the priorities and direction from Council. The 2026 budget 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 2022-2025 and going forward into 2026. 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
- Implementation of the provincial Blue Box regulation (O.Reg 391/21), which shifts responsibility of recycling collection from the Township to producers by January 1, 2026
- New fees in several departments to help offset the impact of increased costs within the budget
- Of the 3.74% increase 1.99% is to support Asset Management Plan (AMP) for the next 15 years
- Increase to minimum wage requirements

These efficiencies and new revenue sources help offset 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 inventory listing of Service Levels to fully understand the services that the Township of King provides.

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

Continuing from 2025, this will be the Township's second year presenting a service-based approach to budgeting, as opposed to a departmental approach, which allows the Township to focus on the specific services it provides to residents. This format enables citizens to interpret the budget in line with the services that 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.

For 2026, staff have prepared a Service Based budget in the following categories:



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; Keeping King Safe, which encompasses public safety and emergency services; Maintaining King, which ensures the upkeep of public spaces and facilities; Planning and Growth, which manages development and land use; Serving King, which includes recreation, culture, libraries and community engagement; and Governing, which involves the administration and governance of the municipality. 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.

Greening King



The service area of Greening King is dedicated to enhancing environmental sustainability and quality of life in the community. This includes comprehensive garbage collection programs to manage waste effectively. 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, which includes 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 such as 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.

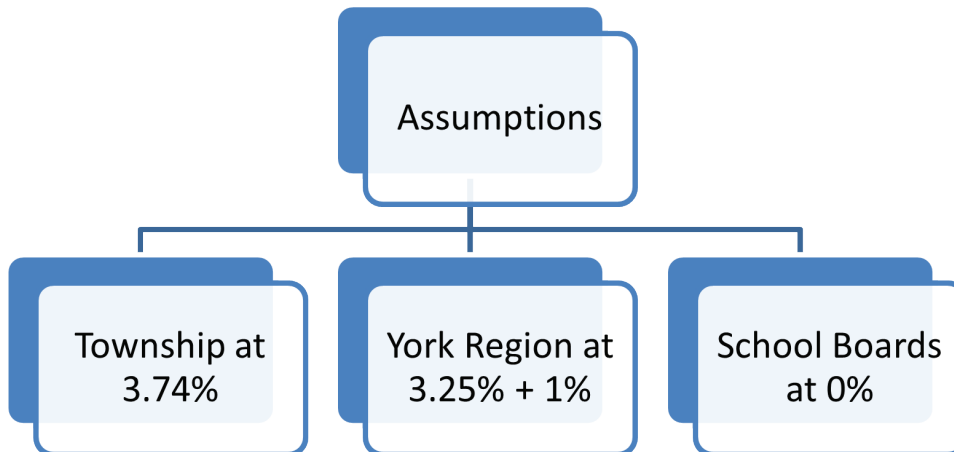
Support Services are allocated to each service area and are crucial for the efficient functioning of the Township of King. Information technology provides the backbone for digital operations, ensuring that all technological systems are up-to-date and secure. Financial services manage the township's budgeting, 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.



2026 PROPOSED Budget Overview:

BUDGET OVERVIEW			
2026 Base Operating Budget		\$	38,517,372
2026 Approved Operating Budget (Net Increase)		\$	40,406,575
2026 CAPITAL BUDGET			
2026 Proposed Budget (Capital Levy Funded)		\$	7,505,775
2026 Program Change Requests			
Growth Management Services	Building	Building Inspectors (2 FTE)	-
Total Program Changes		\$	-
Estimated 2026 Assessment Growth (As of October, 2025)			(450,000)
PROPOSED 2026 BUDGET		\$	39,956,575
Increase Funding Required		\$	1,439,203
Increase Percentage			3.74%
TOWNSHIP OF KING TAX INCREASE OF 1%		=	\$ 385,173.72

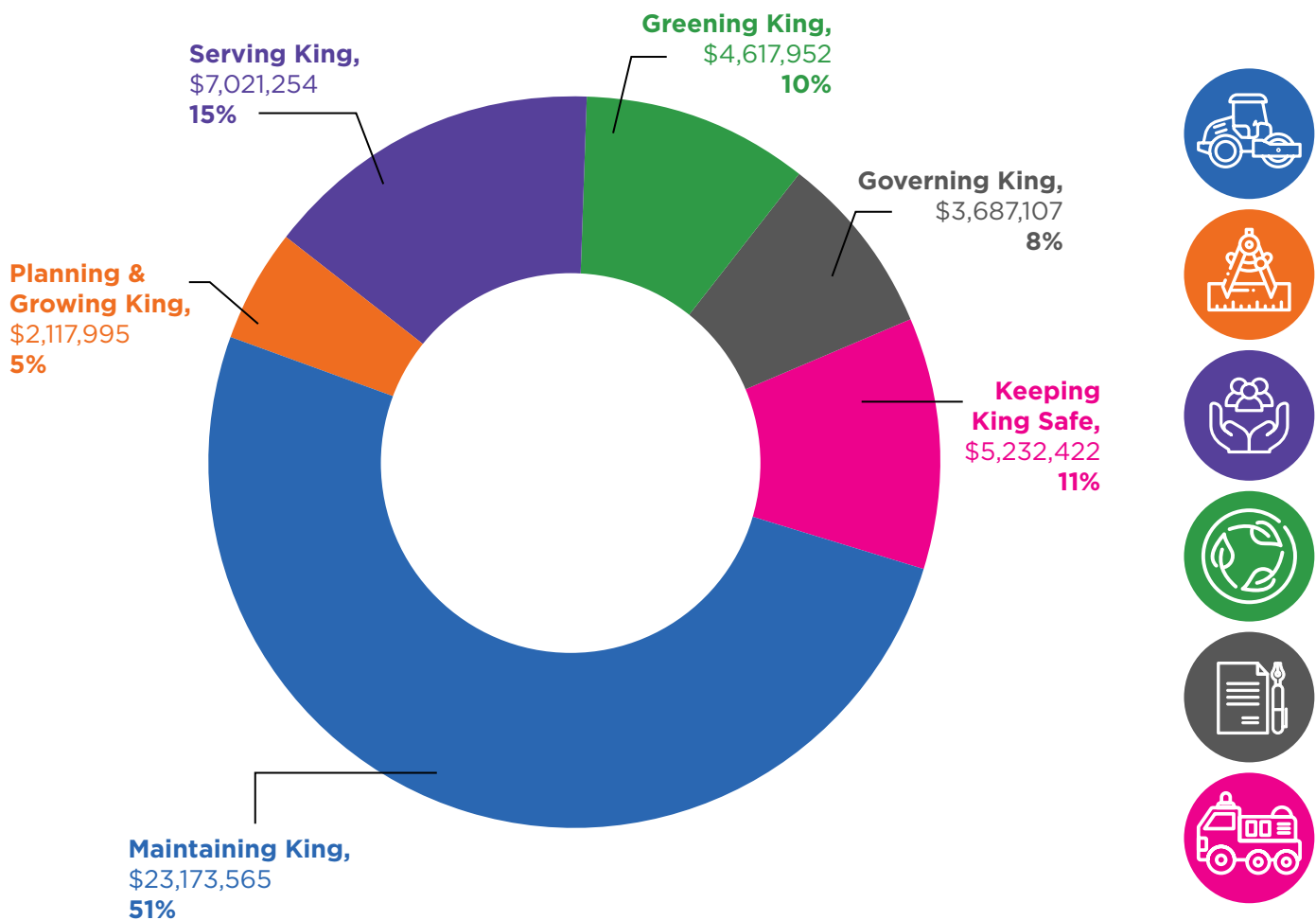
The estimated overall impact for the Township is a blended rate of 3.20% which includes York Region's budget increase at 4.25% and the assumption of a zero-budget increase for the School Boards.



Residential Tax: Example						
Assessment	\$1,000,000	Total Taxes	School Board	Region	Township	Increase %
Year - 2025		\$ 8,876	\$ 1,530	\$ 3,759	\$ 3,587	
Year - 2026		\$ 9,169	\$ 1,530	\$ 3,918	\$ 3,721	3.20%
			School Board	Region	Township	
	% of Taxes		17%	43%	40%	

2026 Proposed Net Operating Budget

Service Themes	2026 Proposed Budget before Program Changes	Program Changes	2026 Proposed Net Operating Budget
Greening King	\$ 4,617,952	\$ -	\$ 4,617,952
Governing King	\$ 3,687,107	\$ -	\$ 3,687,107
Keeping King Safe	\$ 5,232,422	\$ -	\$ 5,232,422
Maintaining King	\$ 23,173,565	\$ -	\$ 23,173,565
Planning & Growing King	\$ 2,117,995	\$ -	\$ 2,117,995
Serving King	\$ 7,021,254	\$ -	\$ 7,021,254
Taxation	\$ (44,411,092)	\$ -	\$ (44,411,092)
	\$ 1,439,203	\$ -	\$ 1,439,203



Key Service Areas



Fire & Emergency Services 8.9%
\$4,060,351



Facility Maintenance Services 6.6%
\$3,015,760



Road Maintenance 13.8%
\$6,331,434



Public Library Services 6.7%
\$3,070,492

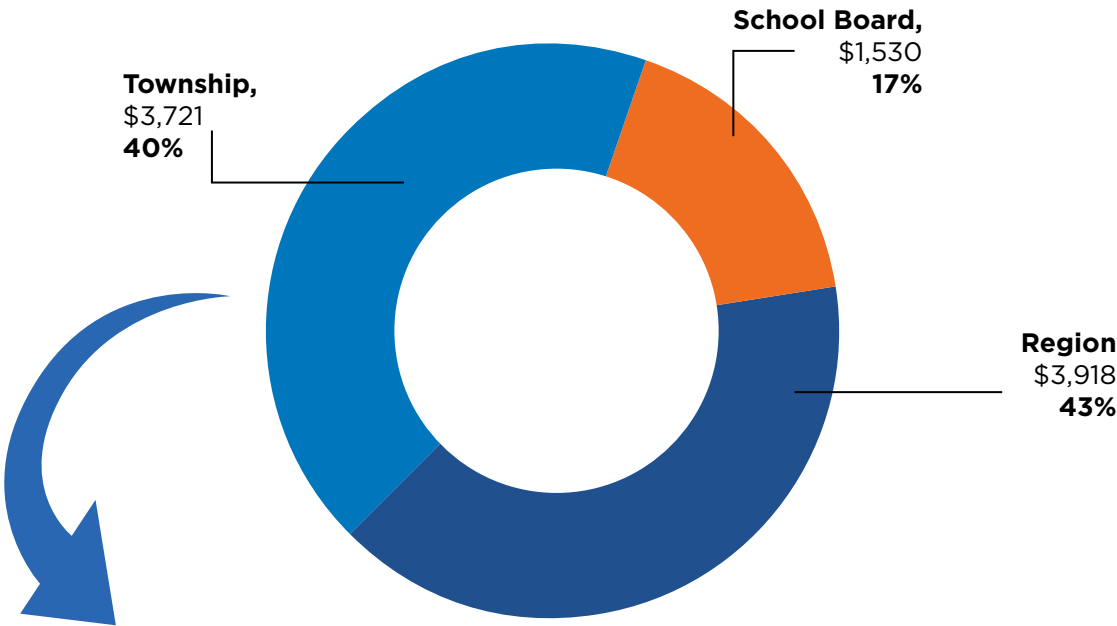


Parks, Trails & Open Spaces 3.8%
\$1,741,023



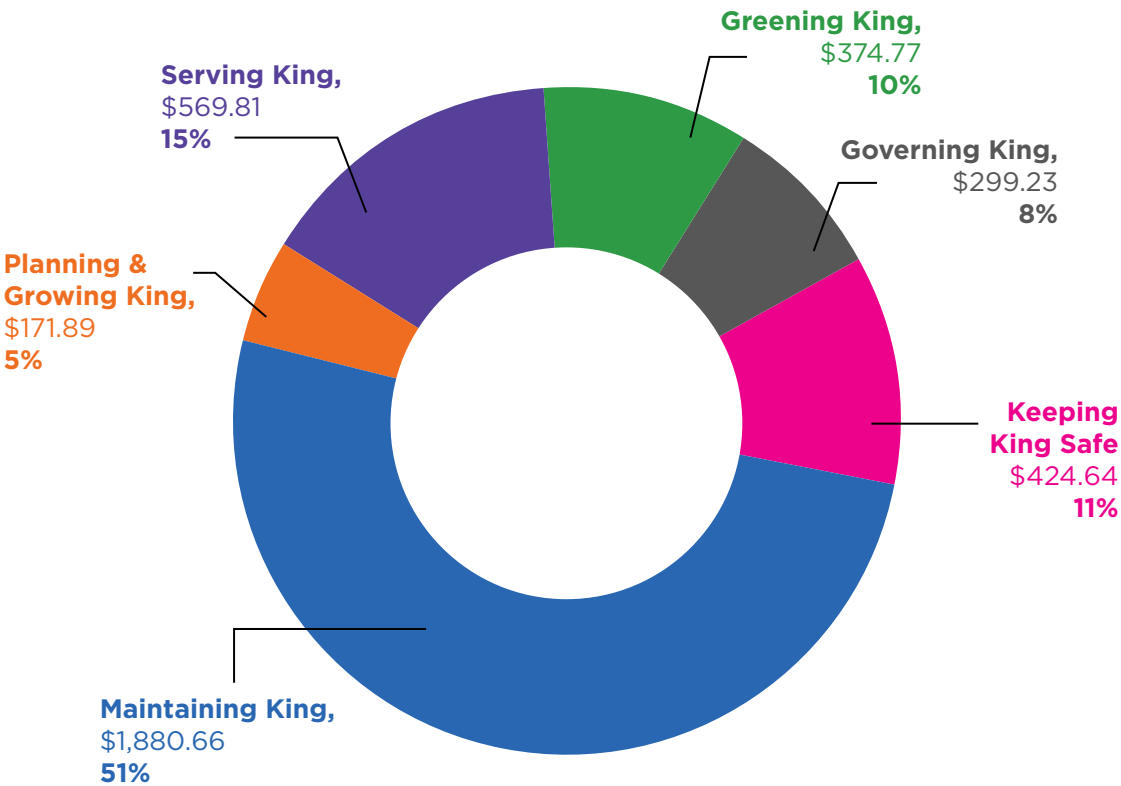
Recreational Services 3.8%
\$1,740,517

Based on Residential Property Tax Assessment at **\$1,000,000**,
estimated 2026 taxes of \$9,169



Estimated Township Taxes of \$3,721

Township only taxes - 2026



2026 Proposed Operating Budget by Expenditure (Includes Program Changes)

Description	2025 Approved Budget	%	2026 Proposed Budget	%	2026 Budget Change
Labour Compensation	\$ 31,369,815	44%	\$ 33,119,067	44%	\$ 1,749,252
Contracted Services	17,559,754	24%	17,535,240	23%	(24,514)
Transfers to Reserves / Capital	12,910,641	18%	14,731,664	20%	1,821,023
Other	4,300,573	6%	3,628,955	5%	(671,618)
Materials, Equipment, and Supplies	3,716,179	5%	3,806,989	5%	90,810
Utilities	1,949,777	3%	1,846,645	2%	(103,132)
Total Expenditures	\$ 71,806,739	100%	\$ 74,668,560	100%	\$ 2,861,821

Expenditures

Labour Compensation - \$33,119,067

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 - \$17,535,240

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 fleet and repairs.

Transfers to Reserves / Capital - \$14,731,664

These transfers are mainly used to fund certain debt payment requirements in the operating budget. This includes a \$9.0 million transfer to reserve funds that will be used to fund capital projects for both growth and infrastructure projects.

Other - \$3,628,955

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 - \$3,806,989

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

Utilities - \$1,846,645

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

2026 Proposed Operating Budget by Revenue (Includes Program Changes)

Description	2025 Approved Budget	%	2026 Proposed Budget	%	2026 Budget Change
Tax Revenue	\$ 41,695,372	60%	\$ 43,754,576	59%	\$ 2,059,204
User Fees	22,313,560	30%	22,767,423	31%	453,863
Other Revenue	5,337,621	8%	5,723,491	8%	385,870
Transfer from Reserves	1,926,215	1%	1,982,099	1%	55,884
Grants	533,971	1%	440,971	1%	(93,000)
Total Revenue	\$ 71,806,739	100%	\$ 74,668,560	100%	\$ 2,861,821

Revenue Sources and Trends

Tax Revenue - \$43,754,576

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 2026 is projected to increase by \$450,000. The 2026 Budget required an additional \$1,439,204 of funding to balance the budget. This includes changes in service levels for new services or enhancements. 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 - \$22,767,423

This is the second largest revenue source for the Township of King and is reviewed and updated annually. Each year, all departments 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 - \$5,723,491

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 - \$1,982,099

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

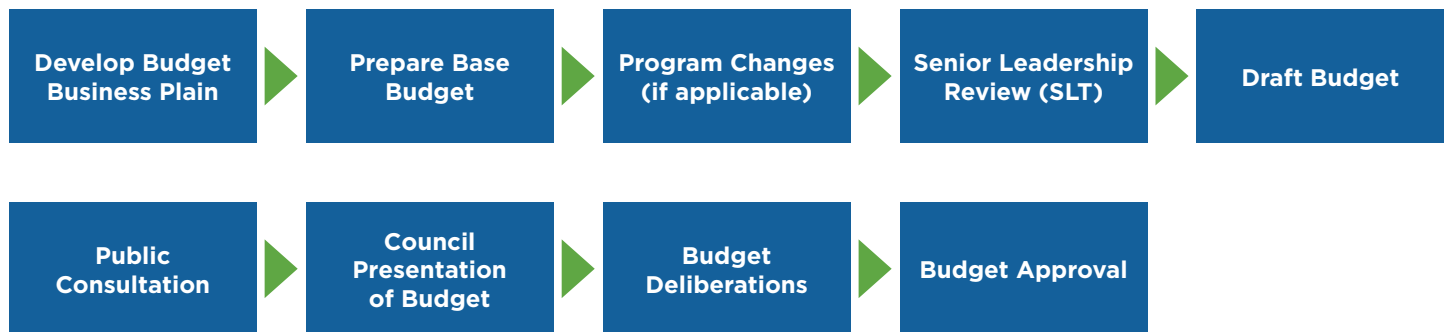
Grants - \$440,971

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.



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 2025. For the 2026 budget, staff were directed to follow the 2023-2026 Council Work Plan in identifying priorities to be funded in this year's budget. The focus was to maintain current service levels and base level capital budget at the same level as in prior years and to incorporate the rising inflation costs in the operating budget while looking at opportunities for efficiencies and revenue adjustments to reduce the overall budget impact. The 2026 budget incorporates one program change into the operating budget to allow for enhancements and increases to services required to meet the growth of the Township.



The 2026 Budget represents the fourth and final year of this Council and the continuation of some of the strategies from the previous term. Each Service Plan identifies the 2026 Goals to each priority area listed:



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 2026 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 2.99% 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 2026-2035 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
- 2025 Accomplishments
- Significant Opportunities and Risks
- 2026 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 2026 Base Operating budget represents the approved 2025 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 2026, staff were provided with 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% rate increase; adjust for volume changes, if applicable.
- **Insurance** = 5% increase on 2025 Actuals.
- **Fuel** = Increase of 2% on the average of 2024 actuals and 2025 projections to the end of the year
- **Minimum Wage currently at** \$17.20 and as of October 1, 2025 to \$17.60 per hour. For students under 18, the current rate of \$16.20 per hour increasing to \$16.60 per hour in October.

For 2026, 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 2026 Budget process..

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

2026 Base Budget	Employee Compensation	Mandatory	Inflation	Utilities	One-Time	Growth	Efficiencies
------------------------	--------------------------	-----------	-----------	-----------	----------	--------	--------------

Capital Operating Impact	Pre-Approved Council Initiatives	Revenue Adjustments	Fee Increases	2026 Total Requested Budget	% Increase over Base
--------------------------------	--	------------------------	------------------	-----------------------------------	----------------------------



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 2026 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 2026 Budget:

		Title		Reference # (For finance use)																																																																																											
Business Case Summary - 2026 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																																																																																													
<table border="1"> <thead> <tr> <th></th> <th>2026 Budget</th> <th># of Months in 2026</th> <th>Annualized Budget Impact (12 Months)</th> <th># of Staff</th> <th>G/L Account #</th> </tr> </thead> <tbody> <tr> <td>Revenues</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$ -</td> <td></td> <td>\$ -</td> <td></td> <td></td> </tr> <tr> <td>Total Revenues</td> <td>\$ -</td> <td></td> <td>\$ -</td> <td></td> <td></td> </tr> <tr> <td>Expenses</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salaries</td> <td></td> <td></td> <td>\$ -</td> <td></td> <td></td> </tr> <tr> <td>Benefits</td> <td></td> <td></td> <td>\$ -</td> <td></td> <td></td> </tr> <tr> <td>Office supplies</td> <td></td> <td></td> <td>\$ -</td> <td></td> <td></td> </tr> <tr> <td>Memberships</td> <td></td> <td></td> <td>\$ -</td> <td></td> <td></td> </tr> <tr> <td>Training</td> <td></td> <td></td> <td>\$ -</td> <td></td> <td></td> </tr> <tr> <td>Cell Phone</td> <td></td> <td></td> <td>\$ -</td> <td></td> <td></td> </tr> <tr> <td>Furniture (If applicable)</td> <td></td> <td></td> <td>\$ -</td> <td></td> <td></td> </tr> <tr> <td>Computer</td> <td></td> <td></td> <td>\$ -</td> <td></td> <td></td> </tr> <tr> <td>Total Expenses</td> <td>\$ -</td> <td>0</td> <td>\$ -</td> <td></td> <td></td> </tr> <tr> <td>Net Expenses/(Revenue)</td> <td>\$ -</td> <td></td> <td>\$ -</td> <td>0</td> <td></td> </tr> </tbody> </table>							2026 Budget	# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #	Revenues							\$ -		\$ -			Total Revenues	\$ -		\$ -			Expenses						Salaries			\$ -			Benefits			\$ -			Office supplies			\$ -			Memberships			\$ -			Training			\$ -			Cell Phone			\$ -			Furniture (If applicable)			\$ -			Computer			\$ -			Total Expenses	\$ -	0	\$ -			Net Expenses/(Revenue)	\$ -		\$ -	0	
	2026 Budget	# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #																																																																																										
Revenues																																																																																															
	\$ -		\$ -																																																																																												
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 2026 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 2026-2035 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 12, 2025, to present the budget and take questions from the public.

6) Budget Tabled:

The 2026 Budgets and Service Business Plans will be tabled on Monday, November 24, 2025 and if there are no amendments, will also be considered adopted. If there are amendments, Council deliberations will occur on December 8, 2025. Public notice of the 2026 budget schedule will be published in local newspapers and the Township's website for several weeks.



Budget Roles and Responsibilities

Mayor and Council

Under the Strong Mayor framework, the Head of Council (HOC) is required to propose the budget annually by February 1. The proposed budget must be shared with each member of council, the municipal clerk and the public. Should a budget not be proposed by February 1, council is required to prepare and adopt the budget.

It is important to note that mechanisms exists to amend a budget proposed by a HOC:

- After receiving the proposed budget, Council can amend the proposed by passing a resolution within 30 days.
- The HOC would then have 10 days from the end of the council review period to veto any council amendment. To do this, written notice of the veto and rationale must be provided to council and the municipal clerk on the day of the veto.
- Within 15 days of the veto period, council may override the veto with a vote of two-thirds of all council.
- Mechanisms are in place to allow council and the HOC to shorten their review, veto and override process.
- At the end of this process, the resulting budget is deemed adopted.

Note: separate processes exist for a HOC to propose an in-year amendment to the budget.



Township Staff

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 the Mayor and 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 balance 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 2026 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 2026. 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 2026 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 2026 budget on the Township's accumulated surplus after converting the 2026 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 2026 ending surplus due to the excluded expenses and change in reporting is anticipated to be a net increase of \$4.4 million, summarized as follows:

Employee future benefits expense	(\$150,000)
Asset retirement obligation expense	159,000
Acquisition of tangible capital assets	16,524,928
Amortization expense of tangible capital assets	(12,100,000)
	\$4,433,928

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 2024 Financial Statements is approximately \$4.2M.

The impact of Employee Future Benefits expense is a decrease to the accumulated surplus and is estimated to be \$150K in 2026 which is the change in the liability in 2024.

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, 2024, the Township had a liability for asset retirement obligations including landfill closure and post-closure costs of approximately \$2.8M 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 \$159K in 2026.

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 2024 Statement of Financial Activities includes \$12.1M 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 2026 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 2026 budget is based on planned capital expenditures for the year. The 2026 capital budget submission (including water and wastewater) is \$16.5M.

As amortization expense is not included in the 2026 budget, the impact is an estimated \$12.1M reduction to the Township's accumulated surplus. However, offsetting amortization expense is the funding for the acquisition of tangible capital assets estimated at \$16.5M. The estimated 2026 impact of tangible capital assets is a net increase of \$4.4M (\$16.5M - \$12.1M) 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 2026 budget for capital purposes (\$16.5M) can be compared to the draft 2026 estimated amount of amortization \$12.1M in order to determine whether the Township has adequately provided for its capital needs.

However, even if amortization is fully funded, other factors 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 **2026 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					
Department					
Version		Year	2026		
Description					
Project Description					
Justification					
Budget					
	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment					
Expenditures Total					
Funding					
Reserve Funds					
Funding Total					
Attributes					
Attribute	Value	Comment			
Attributes					
Department					
Division					
Year Proposed					
Asset Type					
Project Manager					
Status					
Request Status					

Capital Investment

Multi-Year Capital Plan (2026-2035)

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:

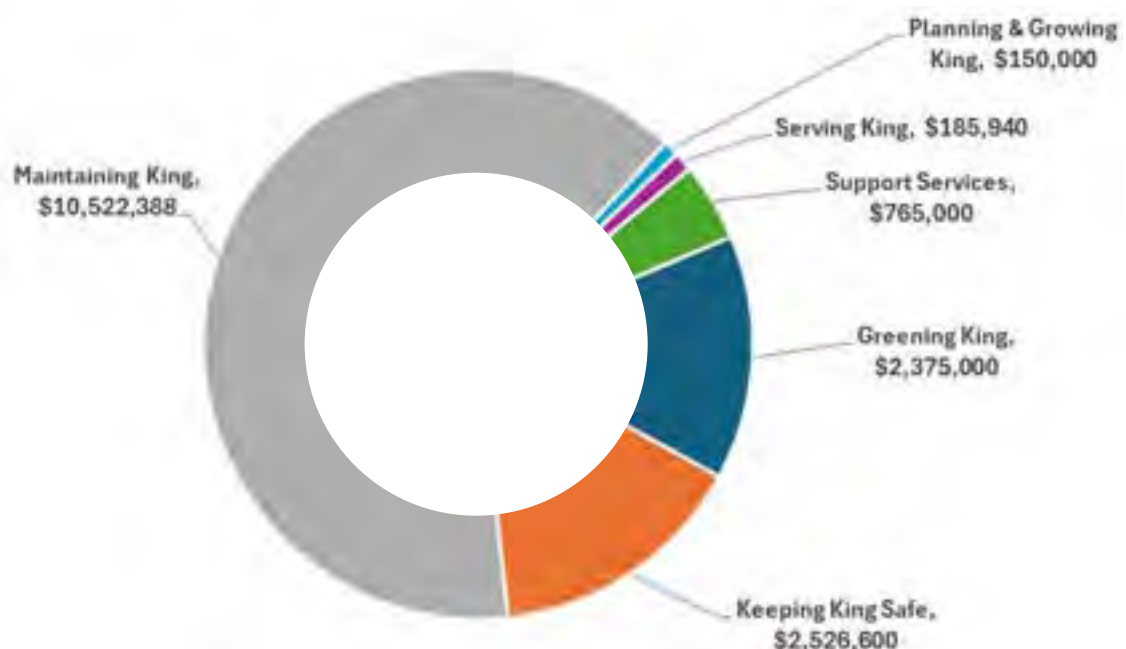
- Are held for use in the production of goods and services, for rental to others, for administrative purposes, and/or for the development, construction, maintenance, and repair of other TCA
- Are to be used on a continuing basis
- Have useful lives extending beyond one accounting period
- Are not for 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 proposed 2026 Capital budget totals **\$16,524,928**. Chart 1 provides a breakdown of the budget by service area.

Chart 1: 2026 Proposed Capital Budget by Service Area

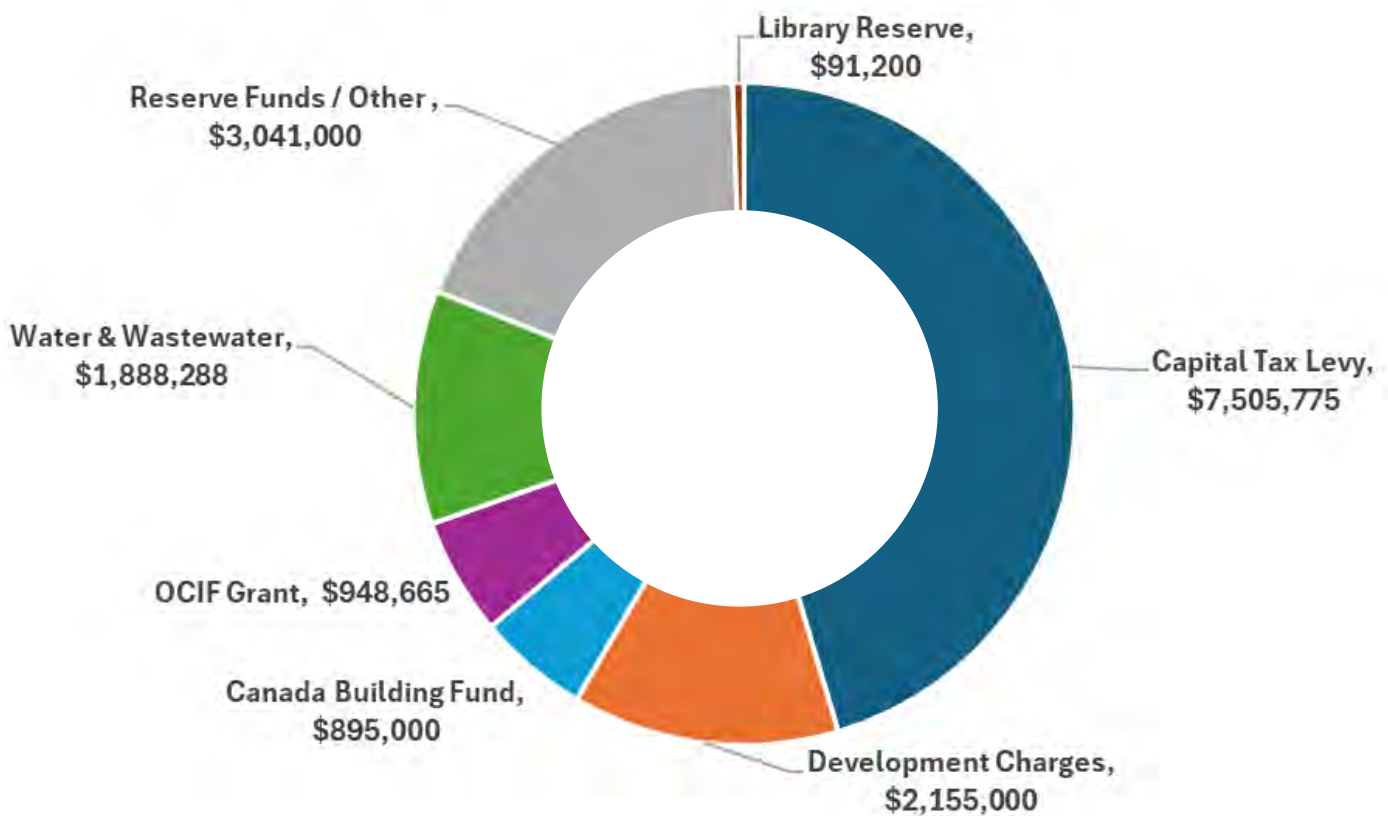


The 2026 Proposed Capital Budget includes the following projects of note:

- Replacement Fire Pumper / Tanker: \$1,400,000
- Roads and Related Infrastructure Improvements: \$2,054,000
- Annual Relining/Rehabilitation of Bridges and Culverts: \$1,376,960
- Term of Council Project for Nobleton Park Revitalization: \$4,050,000 (2025-2026)
- Fleet & Equipment Replacement: \$1,730,000
- Facility Improvements identified in Asset Management: \$1,152,940

The Proposed 2026 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 2026 Capital Budget.

Chart 3: 2026 Capital Budget by Funding Source



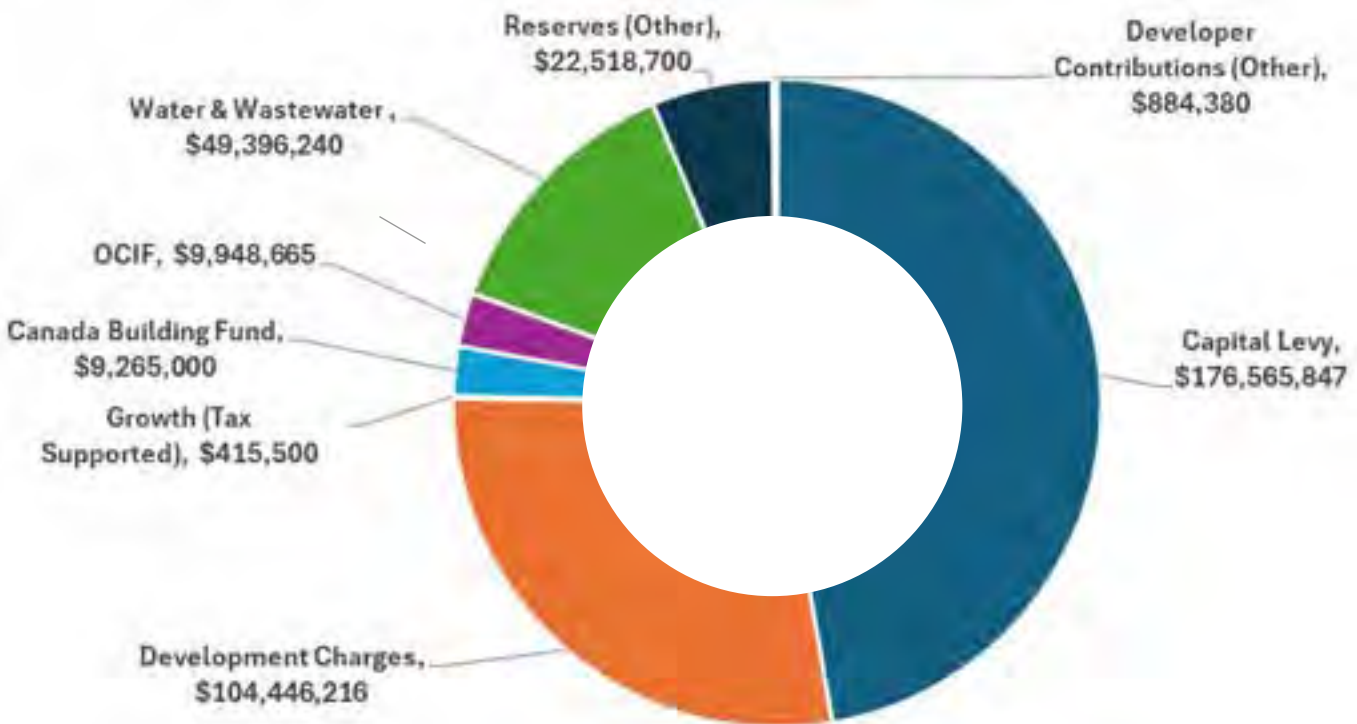
The forecasted 10-year capital forecast totals \$373,440,528. The table below details the projected spending by service area and type.

Table A: 10 Year Capital Forecast by Service Area and Type (2026-2035)

Greening King	2026	2027	2028	2029	2030	2031-2035	Total 2026-2035
Parks, Trails & Open Spaces	2,025,000	3,285,200	8,109,618	5,434,014	6,617,150	17,338,500	42,809,482
Forestry & Tree Management	250,000					0	250,000
Climate Change Initiatives	100,000	100,000	100,000	100,000	100,000	500,000	1,000,000
Total Greening King	2,375,000	3,385,200	8,209,618	5,534,014	6,717,150	17,838,500	44,059,482
Keeping King Safe							
Fire & Emergency Services	2,451,600	2,714,350	2,002,500	3,152,500	2,527,500	6,998,245	19,846,695
Traffic Calming	75,000	150,000	150,000	150,000	150,000	850,000	1,525,000
Total Keeping King Safe	2,526,600	2,864,350	2,152,500	3,302,500	2,677,500	7,848,245	21,371,695
Maintaining King							
Road Maintenance	6,564,448	12,034,031	19,677,302	23,303,884	17,791,376	75,024,242	154,395,283
Sidewalk Maintenance	525,000	400,000	400,000	400,000	400,000	2,500,000	4,625,000
Street Lighting	100,000	400,000	100,000	150,000	100,000	550,000	1,400,000
Facility Maintenance Services	1,152,940	2,659,000	17,726,000	19,115,000	10,575,000	17,460,000	68,687,940
Fleet Services	2,180,000	4,172,500	4,321,000	3,500,000	4,979,000	25,583,500	44,736,000
Asset Management				100,000		2,100,000	2,200,000
Total Maintaining King	10,522,388	19,665,531	42,224,302	46,568,884	33,845,376	123,217,742	276,044,223
Planning & Growing King							
Development Engineering Services			75,000		50,000	150,000	275,000
Planning & Policy Services	150,000	450,000	300,000	650,000	675,000	1,425,000	3,650,000
Business Attraction and Retention		60,000	110,000	60,000	20,000	0	250,000
Total Planning & Growing King	150,000	510,000	485,000	710,000	745,000	1,575,000	4,175,000
Serving King							
Recreational Services			250,000			0	250,000
Public Library Services	185,940	358,909	329,417	4,812,719	5,005,558	14,532,605	25,225,148
Total Serving King	185,940	358,909	579,417	4,812,719	5,005,558	14,532,605	25,475,148
Support Services							
Information Technology Services	765,000	500,000	150,000	150,000	150,000	600,000	2,315,000
Total Support Services	765,000	500,000	150,000	150,000	150,000	600,000	2,315,000
Total Capital Service Based Budget	16,524,928	27,283,990	53,800,837	61,078,117	49,140,584	165,612,092	373,440,548

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. 2026-2035



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. Staff have factored in this trend to the 2026 growth-related capital budget and forecast.

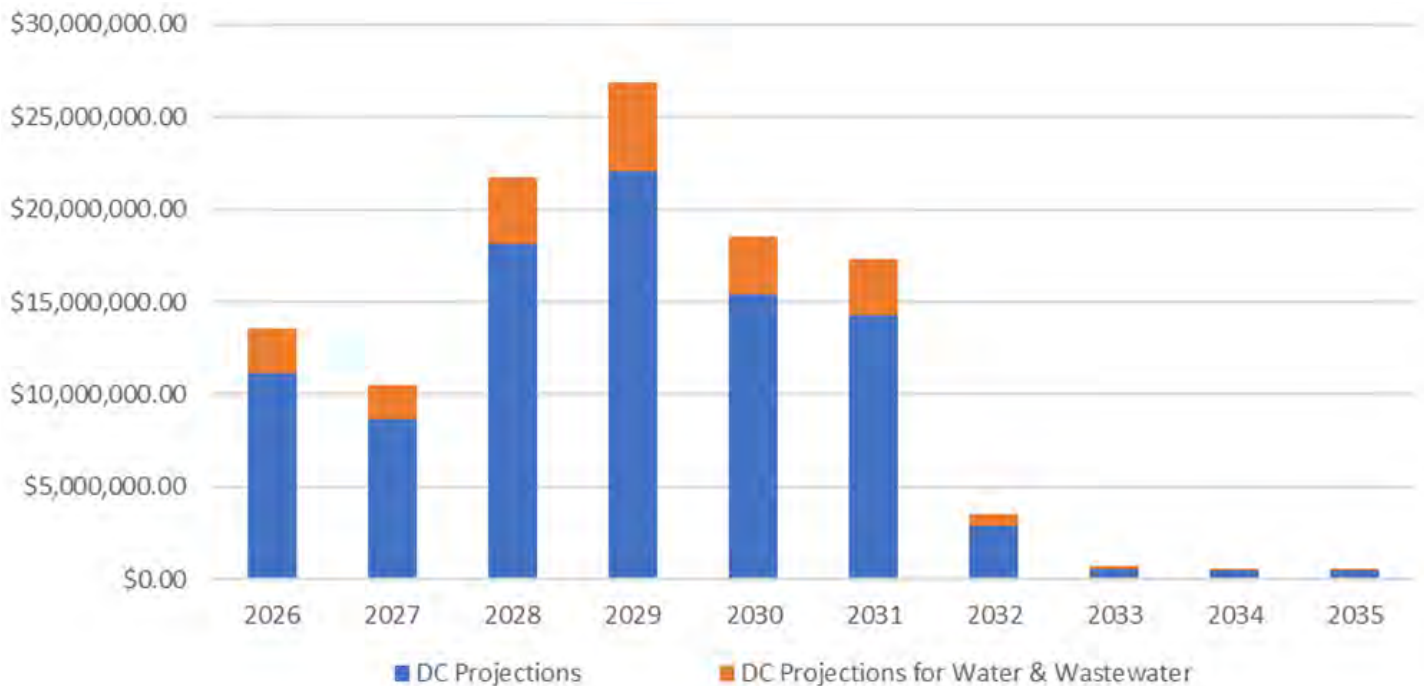
Each year staff follows a process to monitor status of development applications within the planning division to determine when they are expected to be completed and potential DC revenues to be collected. across King Township. Applications are identified by the year it is expected to come forward and 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 2026 growth projections for residential units and non-residential gross floor area (GFA) below:

2026-2035 Growth Projections from Development Applications:

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Residential Units	446	325	404	806	674	285	214	126	25	-
Non-Residential Gross Floor Area (m ²)	450	44,497	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 2026-2035
(Based on draft updated DC rates)**



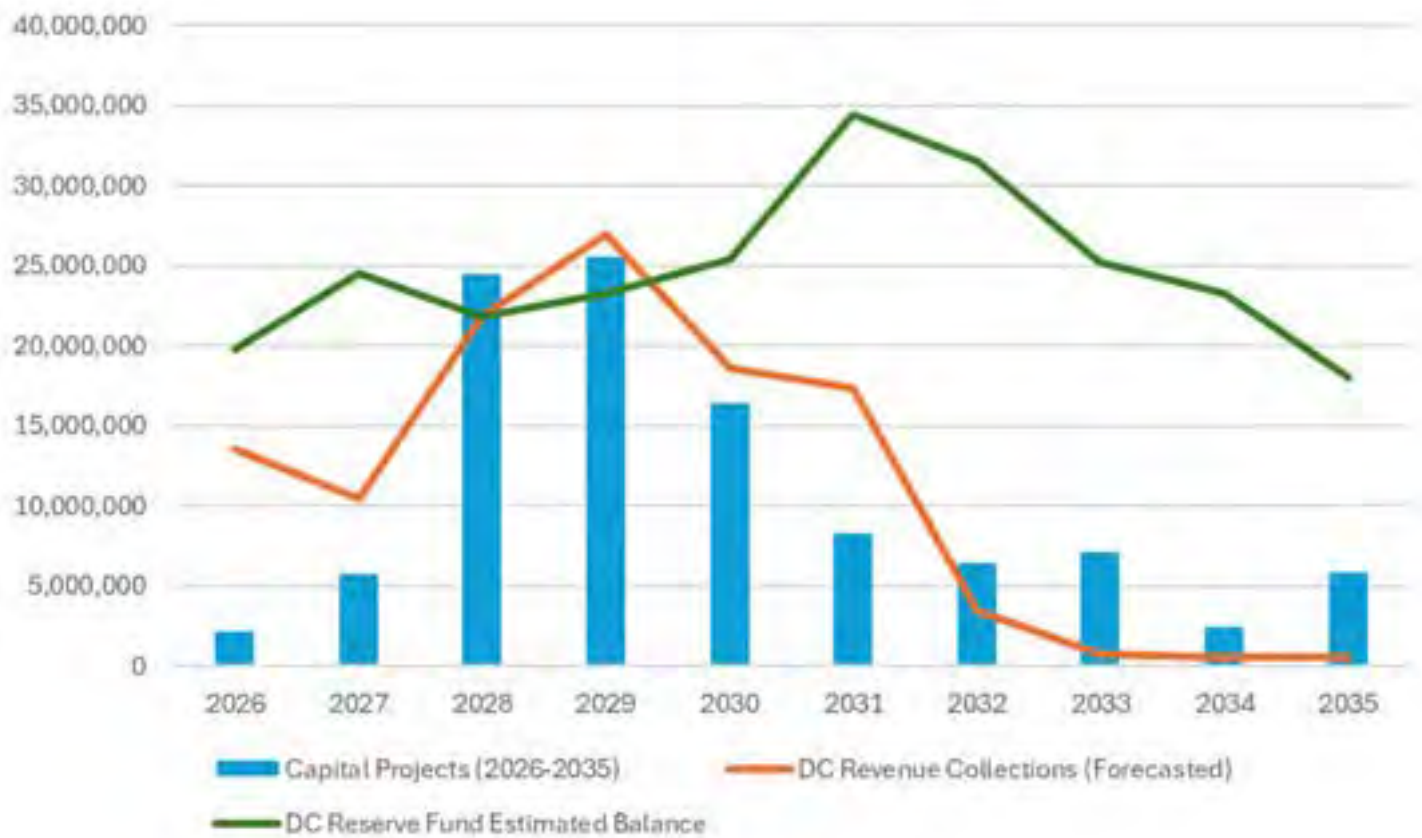
This chart presents revenue projections for all Development charge service categories: roads, parks and recreation, fire, library, roads, water, sewer, wastewater, stormwater, and growth studies. Overall development projections anticipate a more positive outlook, however it is subject to change and assumes 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 (2026-2035) – 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 2026-2035



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 \$9,452,587 in 2024 due to the lack of DC's collected and the completion of several new parks including the new Zancor Centre. Due to the reduced amount of collections, DC debt of \$5,000,000 is estimated in 2026 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 (2026-2035) – 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 \$5M 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).

As of December 31st, 2024, the Township's net outstanding debt is \$13.1 Million consisting of the following debt issuances.

By-law	Purpose/Description	Issue Date	Maturity Date	Interest Rate	Debenture Type	2024 Balance	2023 Balance
2015-62	For the construction of roads 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 \$8,100,000, with annual principle payments of \$400,000.	2011-07-04	2026-07-06	3.80%	Serial	800,000	1,200,000
2019-21	For the King Roads projects 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 the King Buildings including the King Township Municipal Centre (KTMC), King 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	3,900,000	4,200,000
	Long-Term Liabilities					26,800,000	27,500,000
	Less: Sinking Fund Assets					(13,718,770)	(11,257,114)
	Net Long-Term Liabilities					13,081,230	16,242,886

Serial Debentures: Designed to pay equal, semi-annual principles amounts with interest calculated on the declining balances.

Amortized Debentures: Constructed to pay equal, semi-annual total payments with the interest component decreasing over the term.

Sinking Fund Debentures: Designed to pay equal, annual sinking fund contributions and equal, semi-annual interest payments to a fund that when combined with interest earned is used to repay the principal at maturity.

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

This debenture was issued in 2011 for the construction of the sewer 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% and a maturity date of July 6, 2026.

2019-21 – King Roads 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 in the community of Nobleton (Phase 3), 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% and a maturity date of July 15, 2037.

Annual debt charges are included in 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 following table outlines the principal repayments, including sinking fund payments, and interest requirements on the long-term debt:

	Principle	Interest	Total
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	1,804,290	330,165	2,134,455
2030-2037	2,717,261	454,375	3,171,636
Total	13,081,230	3,208,409	16,289,639

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	2024	2023	2022	2021	2020
Tax Supported Debt	\$ 8,245,600	\$ 10,707,256	\$ 13,037,479	\$ 15,256,267	\$ 17,424,621
Water & Wastewater Supported Debt	\$ 4,835,630	\$ 5,535,630	\$ 6,235,630	\$ 2,135,630	\$ 2,535,630
Gross Long-Term Debt	\$ 13,081,230	\$ 16,242,886	\$ 19,273,109	\$17,391,897	\$19,960,251
Per Capita	443.93	562.25	681.15	627.57	720.59

Interest on Long-Term Debt	\$ 795,067	\$ 914,909	\$ 647,344	\$ 654,736	\$ 678,015
Per Capita	26.98	31.67	22.88	23.63	24.48

Sources of Debt Repayment					
Debt Retirement Fund*	\$2,046,809	\$2,046,809	\$2,046,809	\$2,046,809	\$2,046,809
Tax Supported					5,844
Water / Wastewater Reserve Funds	700,000	700,000	400,000	400,000	400,000
Total Debt Repayment Funds	\$ 2,746,809	\$ 2,746,809	\$ 2,446,809	\$ 2,446,809	\$ 2,452,653

*Debt Retirement Fund held by Region of York ** 2019 Includes a balloon payment of \$0.1M for debenture Bylaw# 2009-22

Annual Debt Repayment Limit

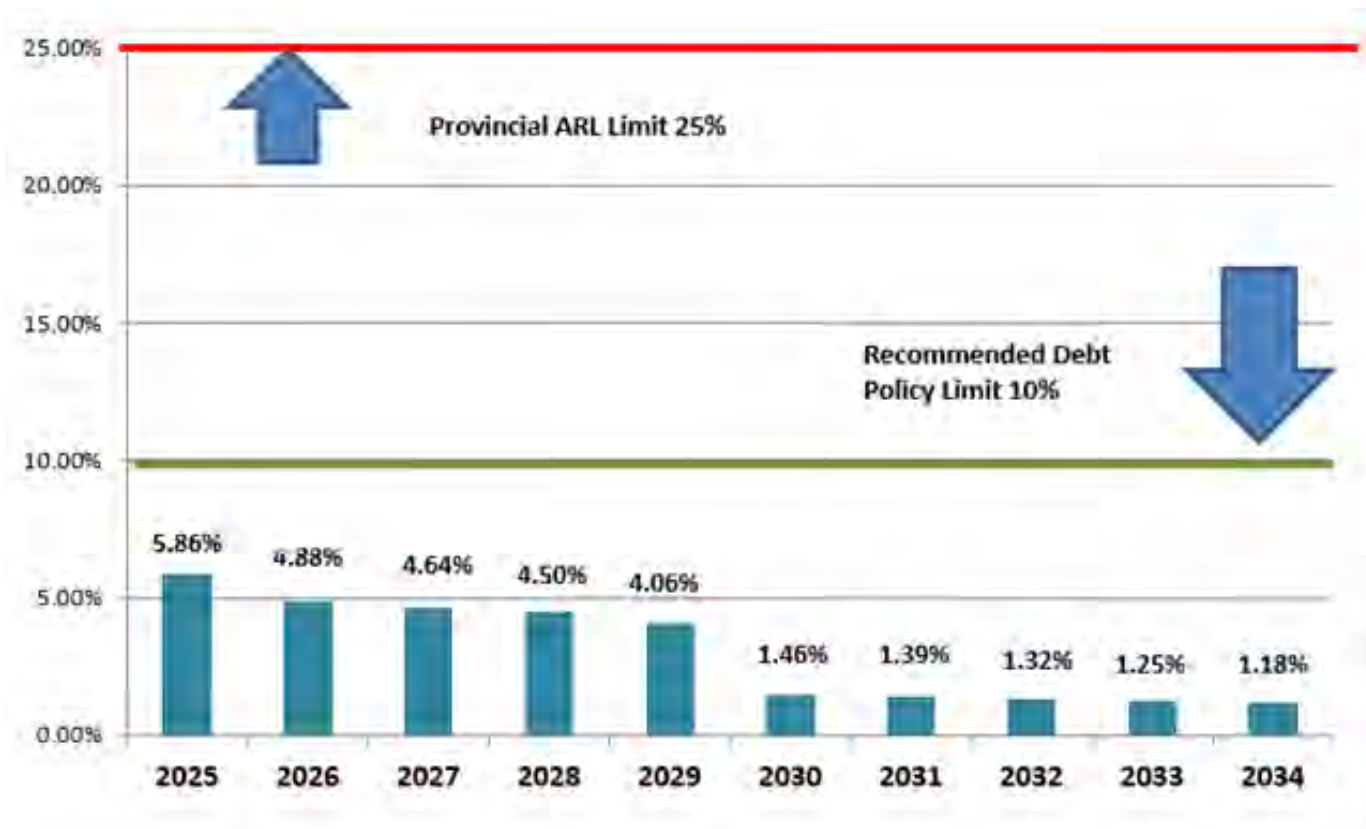
The Province of Ontario, through regulation, prescribes the Annual Debt Repayment Limit (ARL) for municipalities. The ARL is calculated based on 25% of the municipality's own source revenues and represents the maximum amount which the municipality has available to commit to payments relating to debt 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 \$13.4 million. The current amount utilized is \$3.5 million which represents 5.86% for 2025. The chart below includes the 2025 - 2034 estimated debt ARL including principal and interest for all debentures including sinking fund contributions and long-term leases.

Debt Forecast

The Bar Chart below entitled *Forecast: Total Debt (2025-2034)* illustrates current principal repayment requirements together with forecast principal repayment requirements (post 2025) by the municipality based on the Township's 2026 capital plan.

Forecast: Total Debt 2025-2034



The projection includes an estimated debenture for 2026 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.

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, 2024**, the balances in the following accounts are:

Federal Gas Tax Rebate	\$	47,979
Payment in Lieu of Parkland		6,734,742
Development Charges		13,631,024
Obligatory Reserve Funds Total	\$	20,413,746
Less: Encumbrances		(5,868,736)
Obligatory Reserve Funds Remaining	\$	14,545,009

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, 2024	Development Charges Collected	Development Charges Used / Spent	Closing Balance December 31, 2024	Encumbrance (Commitments)	Closing Balance after Encumbrance December 31, 2024
Growth Studies	\$ 887,851	\$ 207,691	\$ 606,367	\$ 489,175	\$ 556,892	\$ (67,717)
Fire	\$ 1,680,455	\$ 415,530	\$ -	\$ 2,095,985	\$ -	\$ 2,095,985
Parks & Recreation	\$ (5,684,835)	\$ 2,172,393	\$ 5,940,145	\$ (9,452,587)	\$ 817,602	\$ (10,270,189)
Library	\$ 1,379,214	\$ 356,431	\$ 75,183	\$ 1,660,462	\$ -	\$ 1,660,462
Roads & Related	\$ 12,362,629	\$ 7,543,917	\$ 3,076,437	\$ 16,830,109	\$ 4,140,114	\$ 12,689,995
Water	\$ (2,977,044)	\$ 869,991	\$ -	\$ (2,107,052)	\$ -	\$ (2,107,052)
King City Sewer	\$ 2,054,024	\$ 1,017,977	\$ 773,230	\$ 2,298,771	\$ -	\$ 2,298,771
Nobleton Sewer	\$ 1,102,075	\$ 183,820	\$ -	\$ 1,285,896	\$ -	\$ 1,285,896
Water / Sewer Studies	\$ 369,986	\$ 124,775	\$ 59,738	\$ 435,023	\$ -	\$ 435,023
Stormwater	\$ (33,072)	\$ 128,314	\$ -	\$ 95,242	\$ -	\$ 95,242
Total	\$ 11,141,285	\$ 13,020,840	\$ 10,531,100	\$ 13,631,024	\$ 5,514,608	\$ 8,116,416

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, 2024.

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 2024

Speed Enforcement Reserve Fund

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.

Consolidating Reserve Funds

As part of our review of our reserve funds we are consolidating the Infrastructure reserve fund (RR13) and the Roads & Related Infrastructure reserve fund (RR1) to be the Capital Tax Levy Reserve Fund. All of these reserves serve the same purpose and support the replacement of Township assets. To provide more flexibility funding strategy the reserve funds were consolidated.



A full reconciliation of the reserve funds is listed below:

Account Description	Opening Balance January 1, 2024	Funding for Capital Projects Including Interest	Closing Balance December 31, 2024	Encumbrance	Uncommitted Balance
Reserve Fund_MCFA - Nobleton	\$ 4,250,000	\$ 1,080,767	\$ 5,330,767	\$ 130,767	\$ 5,200,000
Reserve Fund_MCFA - Nobleton Sewers	\$ 2,905,483	\$ (3,816)	\$ 2,921,687	\$ -	\$ 2,921,687
Reserve Fund_MCFA - Recreation Facility	\$ (4,925,361)	\$ (8,264,639)	\$ (13,190,000)	\$ -	\$ (13,190,000)
Reserve Fund_Land Acquisition	\$ 1,066,318	\$ 5,668,424	\$ 6,734,742	\$ 66,829	\$ 6,667,912
Reserve Fund_Cash-in-Lieu of Parkland	\$ 2,090,250	\$ 1,619,708	\$ 3,709,958	\$ -	\$ 3,709,958
Reserve Fund_Cash-in-Lieu of Parking	\$ 4,115	\$ 214	\$ 4,329	\$ -	\$ 4,329
Reserve Fund_New Initiatives	\$ -	\$ 239,720	\$ 239,720	\$ 70,658	\$ 169,062
Reserve Fund_Growth-Related (Fund exempted DC projects)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserve Fund - Growth & New Infrastructure	\$ 5,410,805	\$ 340,177	\$ 5,751,182	\$ 268,253	\$ 5,482,929
Reserve Fund_Ontario Community Infrastructure Fund (OCIF)	\$ 555,784	\$ (507,805)	\$ 47,979	\$ 287,299	\$ (239,321)
Reserve Fund_Capital Tax Levy (Formally Growth & Infrastructure)	\$ 8,312,010	\$ 14,649,536	\$ 22,961,546	\$ 8,861,659	\$ 14,099,887
Reserve Fund_Canada Community-Building Fund	\$ 554,382	\$ (67,944)	\$ 486,438	\$ -	\$ 486,438
Reserve Fund_Roads & Related Infrastructure	\$ 2,382,062	\$ (2,382,062)	\$ -	\$ -	\$ -
Reserve Fund_Fleet & Equipment	\$ 557,860	\$ (232,317)	\$ 325,543	\$ 181,125	\$ 144,417
Reserve Fund_Recreation Facilities	\$ 214,074	\$ (130,804)	\$ 83,270	\$ -	\$ 83,270
Reserve Fund_Ice Resurfacing	\$ 54,164	\$ -	\$ 54,164	\$ -	\$ 54,164
Reserve Fund_Township Facilities	\$ 881,008	\$ -	\$ 881,008	\$ -	\$ 881,008
Reserve Fund_Parks & Trails	\$ 412,814	\$ (14,589)	\$ 398,225	\$ 122,885	\$ 275,340
Reserve Fund_MetroLinx Pedestrian Underpass	\$ 184,998	\$ -	\$ 184,998	\$ -	\$ 184,998
Reserve Fund_Fire Apparatus & Equipment	\$ 297,713	\$ (43,227)	\$ 254,487	\$ 22,385	\$ 232,102
Reserve Fund_IT Software & Hardware	\$ 107,743	\$ 50,000	\$ 157,743	\$ -	\$ 157,743
Reserve Fund_Stormwater Management	\$ 387,728	\$ 650,619	\$ 1,038,348	\$ 434,959	\$ 603,389
Reserve Fund_Infrastructure R&R	\$ 11,204,935	\$ (11,204,935)	\$ -	\$ -	\$ -
Reserve Fund_Water Distribution	\$ 3,402,067	\$ 778,192	\$ 4,180,260	\$ 406,452	\$ 3,773,807
Reserve Fund_Wastewater Collection	\$ 780,219	\$ 599,682	\$ 1,379,901	\$ 819,068	\$ 560,832
Reserve Fund_TWRC (Naming Rights)	\$ -	\$ 845,000	\$ 845,000	\$ -	\$ 845,000
Reserve Fund_Speed Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserve Fund - Replace & Rehabilitation	\$ 30,249,562	\$ 2,989,347	\$ 33,238,909	\$ 11,135,833	\$ 22,103,076
Reserve Fund_Curling Lounge	\$ 51,181	\$ 7,879	\$ 61,060	\$ -	\$ 61,060
Reserve Fund_King City Seniors Centre	\$ 29,713	\$ 678	\$ 30,391	\$ -	\$ 30,391
Reserve Fund_Nobleton Sewer Debenture	\$ 1,848,017	\$ (433,280)	\$ 914,736	\$ -	\$ 914,736
Reserve Fund_Nobleton Sewer Phase 2 Contract 3	\$ 5,356,507	\$ (484,084)	\$ 5,072,423	\$ -	\$ 5,072,423
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	\$ 162,697	\$ 50,790	\$ 213,487	\$ -	\$ 213,487
Reserve Fund_Building Permit Fees	\$ 562,229	\$ 189,719	\$ 751,948	\$ 153,821	\$ 598,127
Reserve Fund_Cemetery Improvements	\$ 38,576	\$ 4,420	\$ 43,996	\$ -	\$ 43,996
Reserve Fund_Climate Change Initiatives	\$ 125,405	\$ -	\$ 125,405	\$ -	\$ 125,405
Reserve Fund_Landfill Closure	\$ 413,477	\$ -	\$ 413,477	\$ -	\$ 413,477
Total Reserve Fund - Special Purposes	\$ 8,338,226	\$ (663,877)	\$ 7,674,349	\$ 153,821	\$ 7,520,528
Reserve Fund_Tax Rate Stabilization	\$ 896,224	\$ 401,085	\$ 1,297,309	\$ -	\$ 1,297,309
Reserve Fund_Elections	\$ 43,402	\$ 60,000	\$ 103,402	\$ -	\$ 103,402
Reserve Fund_Winter Control	\$ 286,548	\$ -	\$ 286,548	\$ -	\$ 286,548
Reserve Fund_Sick Leave Contingency	\$ 1,594,067	\$ (39,700)	\$ 1,594,067	\$ -	\$ 1,594,067
Reserve Fund_Legal	\$ 577,294	\$ (39,657)	\$ 577,294	\$ -	\$ 577,294
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	\$ 1,761,193	\$ 368,937	\$ 1,761,193	\$ -	\$ 1,761,193
Reserve Fund_Township Initiatives	\$ 1,773,727	\$ 161,555	\$ 1,935,282	\$ 158,406	\$ 1,776,876
Total Reserve Fund - Stabilization	\$ 7,349,662	\$ 912,220	\$ 8,261,882	\$ 158,406	\$ 8,103,476
Reserve Fund_Library	\$ 747,579	\$ (15,233)	\$ 747,579	\$ -	\$ 747,579
Total Reserve Funds	\$ 52,111,067	\$ 3,562,833	\$ 55,673,901	\$ 11,716,313	\$ 43,957,588

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 collection programs to manage waste effectively. 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



8.9K+

trees, shrubs & wildflowers planted.
(Cumulative total from 2022-2024 = +19,300)



+27.8K m²
of invasive species removed
(2022-2024 total = +29,400)

Corporate Emissions Reduction

↓ 12%

decrease from 2022



2+ Community-led climate change initiatives



745+

Parks, forestry and horticulture service requests actioned

49
greening initiatives

(2022-2024 total = +128)



Diverted over **111,225 lbs.** of batteries and textiles from our landfills

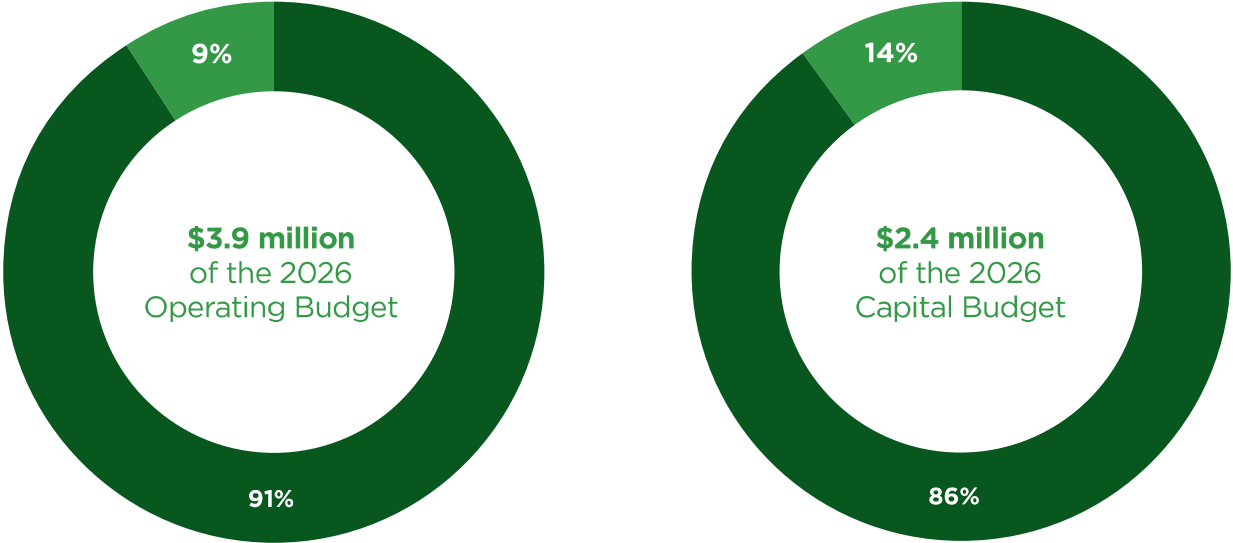


14.7K

Cold Creek Conservation Area visitors

2026 Operating Budget

Percentage of 2026 Budget



● Greening King ● Remaining service themes

Services	2024 Approved Budget	2025 Approved Budget	2026 Total Expenses	2026 Total Revenues	2026 Program Changes	2026 Proposed Budget	\$ Change
*Garbage & Recycling	\$1,196,638	\$1,206,911	\$1,073,804	\$(59,250)	\$-	\$1,014,554	\$(192,357)
Parks, Trails & Open Spaces	\$1,341,188	\$1,466,703	\$1,588,235	\$(105,000)	\$-	\$1,483,237	\$16,534
Forestry & Tree Management	\$843,594	\$794,673	\$824,753	\$-	\$-	\$824,753	\$30,080
Climate Change Initiatives	\$481,590	\$602,668	\$654,645	\$(43,000)	\$-	\$611,645	\$8,977
Total Greening King	\$3,863,010	\$4,070,955	\$4,141,437	\$(207,250)	\$-	\$3,934,189	\$(136,766)

* Removal of recycling program and re-allocate part of it to Winter Maintenance and offset tax levy needs.

Percentage of 2026 Operating Budget Funded by Property Taxes



● Property tax supported ● Other revenues and recoveries

Service Based Areas

Garbage

Garbage collection for a municipality is essential for maintaining cleanliness and environmental sustainability. These services involve the regular collection and proper disposal of household waste. By efficiently managing waste, municipalities help reduce pollution, conserve natural resources, and promote a healthier living environment for residents.



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 Township recognizes the critical importance of climate change initiatives in fostering environmentally sustainable solutions that both reduce its carbon footprint and strengthen its ability to adapt to and mitigate the impacts of climate change. These initiatives are essential to lowering greenhouse gas emissions, protecting natural ecosystems, and enhancing community resilience against climate-related challenges. Key actions include implementing the Community Climate Change Action Plan, advancing green development standards, and investing in sustainable infrastructure and practices. Through these proactive measures, the Township is committed to creating a healthier environment and improving the overall quality of life for its residents.



2025 Accomplishments by Service Area

Garbage & Recycling

- As of October 1st, 2025, the residential waste stream collected 5674 tonnes of waste materials including 1821 tonnes of garbage, 1594 tonnes of recycling, 663 tonnes of yard waste, 1593 tonnes of organics and 2 tonnes of white goods.
- Diverted 68% of waste materials out of the garbage stream.
- As of September 1st, in partnership with Diabetes Canada collected 43,256 lbs. of textiles with the textile recycling bin program.
- Significant increase in digital media consumption including the Recycle Coach application, digital calendar and increased dedicated web page traffic.
- Conducted a Successful Public Information Centre (PIC) regarding the 2028 waste contract on September 25th, 2025.

Parks, Trails & Open Spaces

- Developed condition assessment program for parks assets.
- Implemented strategic shift changes to enhance service levels during high-demand evening and weekend hours.
- Collected **parks maintenance data** to better inform service levels.

Forestry & Tree Management

- Developed a block pruning strategy for street trees for public safety, maintaining tree health, and ensuring clear passage for pedestrians and vehicles.
- Created a work order system for addressing needs in the community and requests.
- Planted 200 large caliber trees within the Township.

Climate Change Initiatives

- Climate Action Plan Implementation: Phase I rollout of the King Community Climate Action Plan 2024-2029, targeting a 35% reduction in community emissions by 2030 and net zero by 2050.
- Successfully hosted a series of workshops for Kings farming community focused on sustainable agriculture, delivered in collaboration with the Ontario Regional Climate Change Adaptation (ORCCA) initiative.
- Implemented utility management tracking and analysis to track our usage and reduce where applicable.
- Energy Demand Management & Conservation Plan Refresh - Phase 1 actions implementation.
- Successfully planted 13,831 trees, shrubs and wildflowers annually, enhancing biodiversity and green spaces.
- 2 energy net zero studies completed for 2 township facilities.

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 departments. 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

- Provincially mandated Blue Box transition that will transfer blue box collection responsibility to Producer Responsibility Organizations as of January 1st, 2026.
- Changing regulatory framework for recycling will increase what can be placed in the recycling stream along with standardization across the province.

- As of January 1st, 2026, non - eligible sources for recycling pick up will include any industrial, commercial or institutional lots currently placing out materials that are collected as part of the residential program as of January 1st, 2026.
- Blue box transition communication from Producer Responsibility Organizations may impact residents' satisfaction with waste collection as a whole

Parks, Trails & Open Spaces

- Continue to build Parks and Trails asset database.
- 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

- Climate Action Plan: Accelerates progress toward the Township's 2030 emissions reduction target (35%) and net-zero by 2050.
- Energy Management Goals: Improves operational efficiency and reduces utility costs across municipal facilities.
- Natural Asset Inventory Completion: Enables integration of forests, wetlands, and water bodies into asset management planning.
- Invasive Species Strategy: Strengthens ecological resilience and protects biodiversity.
- Forest Study Recommendations: Enhances canopy cover, improves soil health, and mitigates climate stressors.

- Climate Action Plan: Lack of staff capacity and missed targets and reduced public trust in climate commitments.
- Energy Management Goals: Incomplete data tracking or lack of integration with capital planning leading to missed conservation opportunities.
- Natural Asset Inventory: Limits ability to incorporate natural assets into infrastructure planning and climate adaptation strategies.
- Invasive Species Strategy: Limited implementation due to funding or staffing constraints leading to continued spread of invasive species, undermining restoration efforts and forest health.
- Forest Study Recommendations: Failure to act on species vulnerability assessments or planting recommendations which could lead to increased tree mortality and reduced canopy cover, weakening climate resilience.

2026 Priority Details

Garbage & Recycling



- Support the Blue Box transition and advocate for King residents to the new responsibility organizations on relevant issues and concerns.
- Submit 2025 Paper Supply Reporting.
- Promote and support waste management diversion initiatives.

Parks, Trails & Open Spaces



- Implement the condition assessment program developed in 2025 for parks assets.
- Continue to assess high season staffing challenges and review service level needs.
- Use GIS software to optimize summer maintenance routes and create efficiencies with staffing deployment.
- Implement short term goals indicated by the Parks, Trails, and Facilities Master Plan.

Forestry & Tree Management



- Implementation of digital work order system for the division.
- Implement block pruning strategy and evaluate first year of performance prior to updating service levels.
- Update tree inventory to ensure we are meeting the Township mandate.

Climate Change Initiatives



- Implementation of short term climate action plan goals.
- Implementation short term energy management goals.
- Complete the Townships Natural Asset Inventory.
- Complete the Invasive Species Strategy.
- Implement short term actions the recommendations within the King Township Forest Study.





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

6,115+

By-law cases actioned.

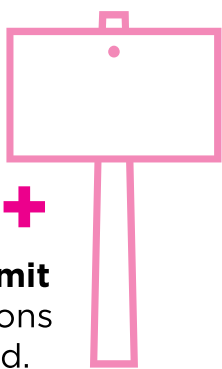


2.7K+

Parking tickets and warnings issued.

210+

Sign permit applications processed.



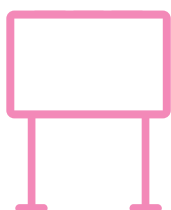
704

Investigations and inspections completed.



513+

Bag signs removed.



Responded to

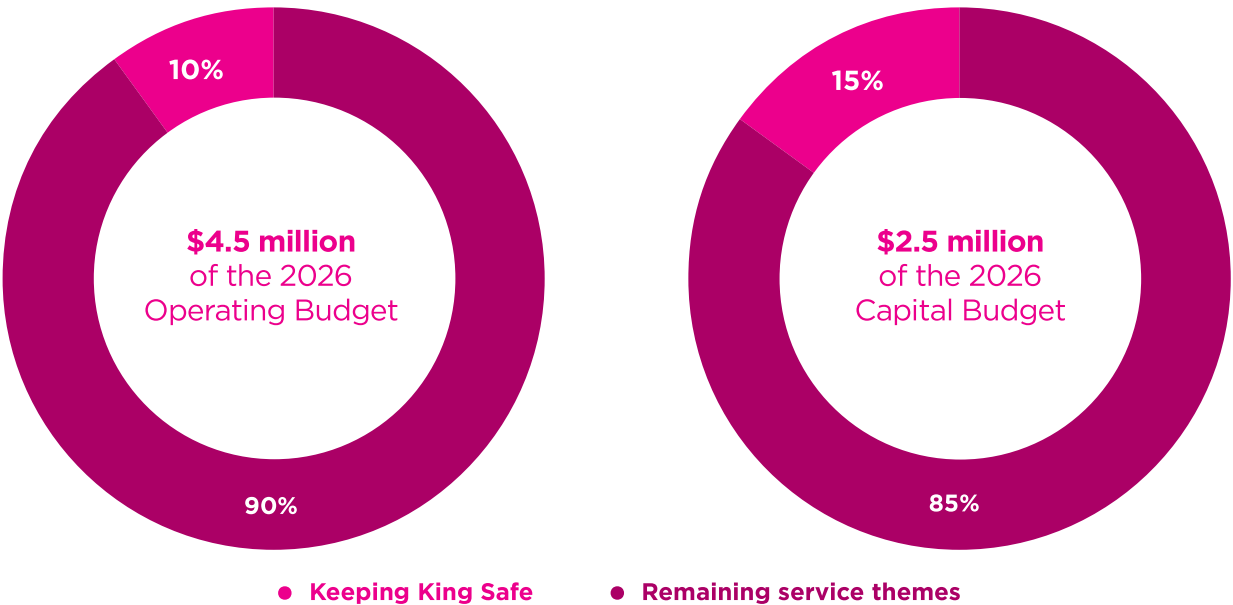
1,550+

emergencies (including fire, medical, alarm & rescue).



2026 Operating Budget

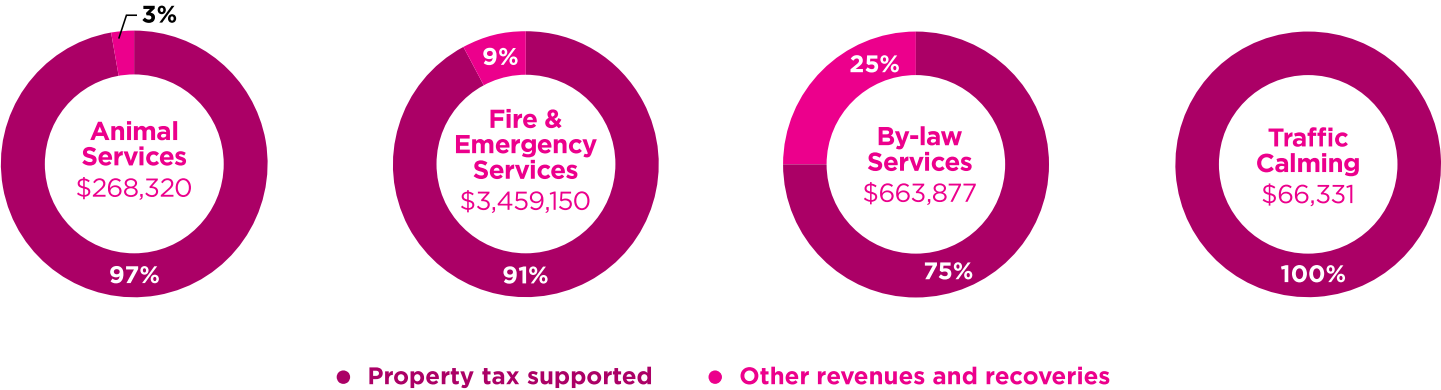
Percentage of 2026 Budget



Services	2024 Approved Budget	2025 Approved Budget	2026 Total Expenses	2026 Total Revenues	2026 Program Changes	2026 Proposed Budget	\$ Change
Animal Services	\$240,880	\$262,360	\$276,320	\$(8,000)	\$-	\$268,320	\$5,960
* Fire & Emergency Services	\$3,022,819	\$3,256,023	\$3,807,650	\$(348,500)	\$-	\$3,459,150	\$203,127
By-law Services	\$743,477	\$648,578	\$886,877	\$(223,000)	\$-	\$663,877	\$15,299
Traffic Calming	\$106,431	\$104,353	\$66,331	\$-	\$-	\$66,331	\$(38,022)
Total Keeping King Safe	\$4,113,607	\$4,271,314	\$5,037,178	\$(579,500)	\$-	\$4,457,678	\$186,364

* Increase in salaries and benefits related to volume of calls for volunteer firefighters.

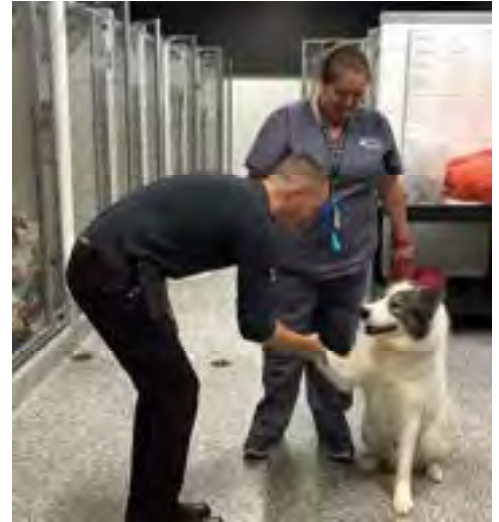
Percentage of 2026 Operating Budget Funded by Property Taxes



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.



2025 Accomplishments by Service Area

Animal Services

- Updated its service level agreement with Vaughan Animal Services to include wildlife removal for sick, injured, or deceased animals related to avian influenza. In partnership with York Region Public Health and Vaughan Animal Services we also implemented monitoring and public awareness measures to ensure outbreak preparedness.
- Transitioned pet licensing administration to Vaughan Animal Services, introduced provisions of the Administrative Monetary Penalties (AMPs) to the Animal Control By-law, and formalized the appointment of Vaughan Animal Services Officers for assessment and investigative tasks under the Ontario Wildlife Damage Compensation Program and the Protection of Livestock and Poultry from Dogs Act.
- In collaboration with the Policy Planning Division, updated the Kennel and Doggie Day Care Licensing By-law to be consistent with the Township's zoning by-laws and provide greater clarity to licensed operators and applicants.

Fire & Emergency Services

- Deployment of Mobile Data Terminals (MDTs) across the frontline emergency fleet, enhancing operational capabilities and service delivery. Crews now benefit from real-time dispatch updates and access to critical information that leads to more informed responses, higher safety and better outcomes.
- Procured new rescue truck for Schomberg and surrounding areas, improving response coverage with faster access to specialized equipment, enhances operational readiness through advanced tools and technology, increases safety for both residents and firefighter.
- Roll out of first wave of electric rescue tools, enhancing operational efficiency, reduce noise and emissions, and require less maintenance than traditional systems.

Bylaw Services

- Implemented Electronic Notes Solution for Bylaw Services
- Implemented Patrol App in conjunction with Public Works Roads division
- Expanded AIMS software to allow for digital penalty notices.
- Successfully Ontario Superior Court injunction application against illegal property uses on property enforcement matters with compliance achieved within year of initiating investigation and enforcement.

Traffic Calming

- Received and processed 24 traffic safety intake requests throughout the year.
- Installed 4 new radar speed boards to support speed management and driver awareness.
- Implemented 14 speed humps across priority locations to enhance neighborhood safety.
- Identified and added 9 new roads for flexible bollard installation to support targeted traffic calming measures.



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 departments. 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

- | | |
|---|--|
| <ul style="list-style-type: none">• With Vaughan Animal Services now overseeing all administrative aspects of animal licensing, our municipality benefits from their expertise and resources, allowing for more efficient service delivery.• Joint initiatives with Vaughan Animal Services will keep residents informed about licensing requirements, responsible pet ownership, and changes in animal services, supporting community well-being. | <ul style="list-style-type: none">• Differences in procedures or policies between municipalities may lead to confusion or inconsistent experiences for residents, requiring ongoing coordination.• Reliance on an external partner for administration may result in delays or gaps in information sharing with residents. |
|---|--|

Fire & Emergency Services

- Purchasing new battery power extrication tools for our three rescues to be better prepared for the complex Motor Vehicle Collisions that King Fire rescue response to.
 - Data driven prevention using incident data to identify fire trends, target education, inspection efforts, and evaluate program effectiveness.
 - Increased ability to improve public reporting and target prevention efforts through the continued rollout of new fire station management software, which includes trend analysis for fire types, causes and locations.
- In 2024, Ontario recorded 111 fire deaths, according to the Ontario Office of the Fire Marshal (OFM). Fire safety and prevention activities continue to be key for fire safety.
 - Lithium-ion battery fires are increasing in frequency and complexity. King Fire must adapt to new response protocols and equipment needs for these incidents.
 - Departments are increasingly responding to floods and extreme weather, requiring broader training and equipment. These events are more frequent and severe, especially in rural and suburban environments within King.



Opportunities

Risks

Bylaw Services

- | | |
|---|---|
| <ul style="list-style-type: none">• Increasing need to leverage AI and automation to enhance service levels.• Collaboration with York Region Police, Vaughan Animal Services, Conservation Authorities, surrounding N6 Municipalities has fostered resource sharing, streamlined processes, and broader expertise, ultimately elevating service quality and responsiveness for Township of King residents. | <ul style="list-style-type: none">• While inter-agency collaboration can enhance service delivery, it also introduces risks such as misaligned priorities and potential delays due to increased coordination complexity.• Associated costs with enforcement matters and the recovery from property owners. |
|---|---|

Traffic Calming

- | | |
|--|--|
| <ul style="list-style-type: none">• Streamline traffic calming request intake process.• Increase communication of traffic calming initiatives throughout the year.• Reduced vehicle speeds leading to lower collision severity | <ul style="list-style-type: none">• Resistance from residents concerned about changes to traffic flow or access.• Pushback from residents near installed devices due to noise, aesthetics, or perceived inconvenience.• Limited effectiveness if driver behavior does not change or if measures are poorly placed. |
|--|--|

2026 Priority Details

Animal Services



- Explore opportunities to enhance wildlife service delivery and community education, including a review of potential wildlife policies and consideration of a Canid Response Strategy framework.
- With our partnership with Vaughan Animal Services, work to strengthen enforcement of animal regulations - ensuring compliance and promoting responsible pet ownership

Fire & Emergency Services



- Continued investment in technology to enhance and modernize service delivery models.
- Continued conversion of auto extrication tools to battery powered options.
- Upgrade fire and emergency services radios to enhance operational needs and increase safety of crews.
- Completion of the Fire Master Plan Update.

Bylaw Services



- Providing staff educational / training opportunities – ensuring all staff have completed Municipal Law Enforcement Officers (MLEOA) and Ontario Association of Property Standards Officers (OAPSO) designations.
- Increasing use of leveraging technologies to inform business decisions
- Continued modernization of systems and process enhancements (i.e., AIMS expansion for AMPS)
- Taking measures to increase by-law compliance through strategic collaboration and partnerships with both N6 and external agencies such as York Region Police, York Prosecutions.

Traffic Calming



- Reduce motorized vehicle speeds across the Township through targeted traffic calming measures.
- Enhance public safety by addressing frequent pedestrian concerns and improving crossing conditions.
- Prioritize high-risk locations, including school zones, high-traffic corridors, and neighborhoods with a history of incidents.
- Increase public awareness by providing regular updates on inquiry status and planned interventions.





Enhancing Animal & Wildlife Services

Business Case Summary - 2026 Budget

Reference #

2026-03

UNFUNDED

Initiative Details

Department:	Corporate Services	Tax Levy Impact:	Yes
Division:	Clerk's Division	Date:	24-Jun-25
Initiative Details	Denny Timm		

Description and Recommendation

The 2026 budget request of \$41,680 supports a strategic and forward-looking enhancement to the Township's animal and wildlife services. This proposed increase enables the full consolidation of responsibilities—currently divided among Vaughan Animal Services (VAS), Toronto Wildlife Centre (TWC), Township staff, and private homeowners—under a single, comprehensive provider: VAS.

Since 2013, the Township has benefited from a valued partnership with the Toronto Wildlife Centre, which has provided important wildlife support services. However, as community needs have evolved and service demands have grown, it has become clear that we have outgrown the current contract structure. The existing agreement with TWC, most recently renewed in 2022, was designed for a different scale of service. It offers reactive support—such as hotline response, pickup of sick or injured wildlife, and public education—within fixed hours (9 a.m. to 6 p.m., 365 days/year, with reduced hours on holidays) and at a base annual rate of \$13,500. This base rate is subject to annual increases tied to the Statistics Canada Consumer Price Index (CPI) for Toronto, applied each April 1st. While this model has served us well for over a decade, it lacks the operational flexibility, integration, and responsiveness required to meet today's expectations for municipal wildlife management. Additionally, the Township has incurred ancillary charges under this model—such as fees related to disease outbreaks like distemper—which are billed separately and not included in the base contract.

Transitioning to a centralized model under VAS will allow for a more integrated, efficient, and responsive service delivery framework that captures both domestic and wildlife animals. Unlike the TWC contract, which does not include proactive patrols or emergency response, the proposed VAS model expands coverage to include weekend patrols and urgent wildlife incidents—capabilities that are currently absent and increasingly necessary.

Under the current model, responsibilities for managing sick, injured, or deceased animals are fragmented. Domestic animal services are handled by VAS, while wildlife-related incidents—particularly on public property—often fall to Township staff, including Roads, Parks, and Environmental Services. Other wildlife cases are referred to TWC. This has led to operational inefficiencies, inconsistent service levels, and confusion for both staff and the public over roles and responsibilities. Moreover, the TWC contract does not provide for integrated coordination with municipal operations, leaving Township crews to respond to wildlife issues in parks, roadways, and stormwater ponds—diverting them from core duties.

The proposed model addresses these challenges by expanding VAS's scope, as the municipality looks to renew its contract with VAS in 2026 to include:

Full responsibility for the pickup and care of sick, injured, or deceased wildlife on both public and private property.

A comprehensive 7-day-a-week service model, including two additional patrol days on weekends (our current contract is only Monday to Friday).

Emergency response for wildlife incidents, reducing the burden on internal Township resources and improving public safety.

This unified approach will eliminate the need for Township crews to respond to wildlife issues in parks, roadways, and stormwater ponds—freeing up staff time for core municipal operations. It will also reduce confusion for residents by providing a single point of contact for all animal-related concerns, ensuring consistent, professional, and humane care across the community.

Staff are proposing to cancel the Toronto Wildlife Centre contract to offset the increased cost. The current agreement allows for termination with 180 days' notice, providing the Township with the flexibility to transition to a more suitable service model.

The enhanced service level not only improves operational efficiency but also reflects the Township's commitment to community well-being, environmental responsibility, and high-quality municipal service delivery.

Estimated Financial Impact (Operating Budget - Incremental)

	2026 Budget	# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #
Revenues					
Total Revenues	\$ -		\$ -		
Expenses					
Contract	\$ 41,700.00	12	\$ 41,700.00		10-12-1204-3850
Total Expenses	\$ 41,700.00	12	\$ 41,700.00		
Net Expenses/(Revenue)	\$ 41,700.00		\$ 41,700.00		



Municipal Patrol Officer

Business Case Summary - 2026 Budget

Reference #

2026-05

UNFUNDED

Initiative Details

Department:	Growth Management Services & Public Works	Tax Levy Impact:	Yes
Division:	Bylaw Services & Transportation, Utilities and Fleet Services	Date:	19-Sep-25
Submitted By:	Pat Burke/Barry Budhu		

Description and Recommendation

This business case outlines a jointly developed proposal by Bylaw Services and Transportation Services to create a Municipal Patrol Officer role that serves both divisions. The position is designed to enhance operational efficiency, enforce municipal bylaws, and support data-driven decision-making through AI-enabled patrols. It directly addresses service delivery gaps and revenue losses caused by delayed enforcement and unauthorized use of the municipal right-of-way.

Strategic Rationale

1. Transportation Services: AI-Enabled Patrols

The Civic Enforcement Officer will be equipped with AI and telematics tools (e.g., CityRover) to collect real-time data on road conditions. This data supports compliance with the Provincial Minimum Maintenance Standards (MMS), enabling proactive maintenance and risk mitigation.

2. Bylaw Services: Enforcement & Compliance

The officer will be trained and certified as a Municipal Law Enforcement Officer (MLEO), enabling them to:

- Enforce parking bylaws and issue tickets.
- Monitor and enforce the Road Occupancy Permit Bylaw, including issuing "door knocker" notices for unpermitted work.
- Support proactive patrols and complaint-based enforcement.

Operational Challenge: Delayed Enforcement & Revenue Loss

In 2025 to date, 97 Road Occupancy Permit violations were identified where door knockers were issued due to lack of permits. These infractions resulted in a minimum revenue loss of \$27,160 (97 x \$280). Additionally, Administrative Monetary Penalties System (AMPS) charges were not applied due to delayed enforcement, resulting in further unrecovered costs (exact amount to be determined). Current Bylaw Services staffing levels prevent timely response to these infractions. Investigations often occur up to 5 days after the incident, by which time:

- Residents temporarily clean up the site to avoid penalties.
- The right-of-way is reused without authorization.

This cycle increases the Township's risk of infrastructure damage, potential liability claims, and public safety hazards.

Benefits

- Operational Efficiency: One staff member fulfills two critical functions.
- Revenue Protection: Timely enforcement prevents revenue loss and enables AMPS recovery.
- Risk Mitigation: Reduces unauthorized work and protects Township infrastructure.
- Data-Driven Decisions: Real-time insights from patrols improve planning and resource allocation.
- Public Safety: Ensures safer roads and rights-of-way through proactive monitoring and enforcement.

The proposed Municipal Patrol Officer role represents a strategic collaboration between Bylaw Services and Transportation Services to address critical service delivery gaps, improve compliance, and enhance public safety. The proposed position will be jointly funded by Bylaw Services and Transportation, Utilities and Fleet Services, via revenue streams in parking, ROPs and development maintenance. It is expected that annual revenue will exceed 130k per year, fully funding the proposed position. By combining enforcement authority with AI-enabled patrol capabilities, this dual-function position will not only protect municipal infrastructure and reduce liability risks but also generate measurable revenue through timely enforcement of permits and penalties. With a sustainable funding model supported by development maintenance, ROP revenue, and AMPS charges, this role is both operationally necessary and fiscally responsible, positioning the Township to meet its service standards and community expectations more effectively.

Transportation Services Duties:

- * Patrol roads and collection of data
- * Identify Hazards and maintenance needs
- * Support permit compliance and cost recovery

Bylaw Services Duties:

- * Enforce parking and road occupancy bylaws
- * Issue notices and citations
- * Support permit compliance and cost recovery

Estimated Financial Impact (Operating Budget - Incremental)

	2026 Budget	# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #
Revenues					
	\$ -		\$ -		
Total Revenues	\$ -		\$ -		
Expenses					
Salaries	\$ 80,000.00	12	\$ 80,000.00	1	
Benefits	\$ 25,600.00	12	\$ 25,600.00		
Office supplies	\$ 500.00	12	\$ 500.00		
Memberships			\$ -		
Training	\$ 2,000.00	12	\$ 2,000.00		
Cell Phone	\$ 500.00	12	\$ 500.00		
Furniture (If applicable)			\$ -		
Computer	\$ 2,500.00	12	\$ -		
Total Expenses	\$ 111,100.00	12	\$ 108,600.00		
Net Expenses/(Revenue)	\$ 111,100.00		\$ 108,600.00	1	



Bylaw Officer
Business Case Summary - 2026 Budget

Reference # **2026-10**
UNFUNDED

Initiative Details

Department:	GMS	Tax Levy Impact:	Yes
Division:	Bylaw Services	Date:	July 4 2025
Submitted By:	Pat Burke		

Description and Recommendation

Bylaw officer FTE rationale:

a. Population growth due to residential (King City East) and commercial development(s) will equate to an increase in:

i. CRMS – property based and parking complaints.

ii. Escalations

iii. Investigation files

b. Scheduling

i. Bylaw Services has tried to maintain a schedule with 365-day coverage. With shifts from 7am to 8pm April to October and night coverage from 11pm to 6am November to March. With only 4 bylaw officers, this has become increasingly challenging to ensure adequate coverage and response to complaints, files and active investigations/inspections.

ii. Having a minimum of 2 officers working on any given day is not realistic with 4 officers. Also taking into consideration, sick days, personal days and holidays and the CA which requires officers to have 2 days off between shift blocks.

iii. Certain times of the year see spikes in infractions (e.g., noise complaints, fireworks), and a larger team will provide greater flexibility to meet these fluctuating demands.

c. As a result of a growing number of population/houses which increase the potential for complaints, there is a likelihood of decreasing service levels from what BLS currently provide. A comprehensive review of the current service levels as defined in the COR-POL-140 will be necessary.

d. This position will positively contribute to a net positive revenue increase that will offset the cost of this position.

i. 2023 Fine revenue- \$90,034.75

ii. 2024 fine revenue- \$196,478.27

iii. 2025 anticipate an increase from 2024

Estimated Financial Impact (Operating Budget - Incremental)

	2026 Budget	# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #
Revenues					
Fines revenue	\$ (67,000.00)	12	\$ (67,000.00)	1	10-18-1806-8254
	\$ -		\$ -		
Total Revenues	\$ (67,000.00)		\$ (67,000.00)		
Expenses					
Salaries	\$ 78,700.00	12	\$ 78,700.00	1	10-18-1806-2000
Benefits	\$ 25,200.00	12	\$ 25,200.00		10-18-1806-2200
Office supplies	\$ 2,500.00	12	\$ 2,500.00		10-18-1806-3000
Memberships	\$ 200.00	12	\$ 200.00		10-18-1806-3200
Training	\$ 2,000.00	12	\$ 2,000.00		10-18-1806-3200
Cell Phone	\$ 500.00	12	\$ 500.00		10-18-1806-3550
Furniture (If applicable)			\$ -		
Computer	\$ 2,500.00	12	\$ -		10-18-1806-3019
Total Expenses	\$ 111,600.00	12	\$ 109,100.00		
Net Expenses/(Revenue)	\$ 44,600.00		\$ 42,100.00	1	



Maintaining King

Maintaining King

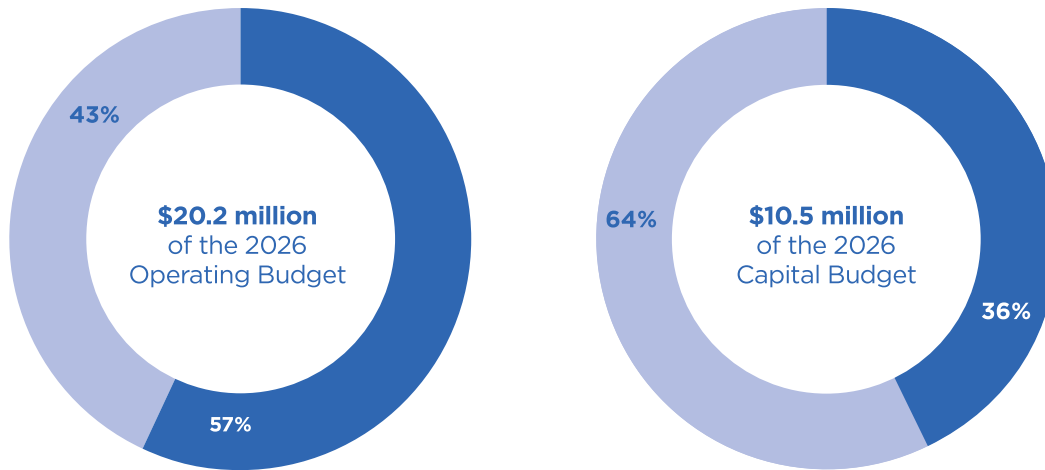
The service area for **Maintaining King** includes a wide range of responsibilities aimed at ensuring the township's infrastructure is **safe, functional, and well-maintained**. This includes road maintenance to keep streets in good condition, winter maintenance to manage snow and ice, and sidewalk upkeep 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



2026 Operating Budget

Percentage of 2026 Budget



● Maintaining King ● Remaining service themes

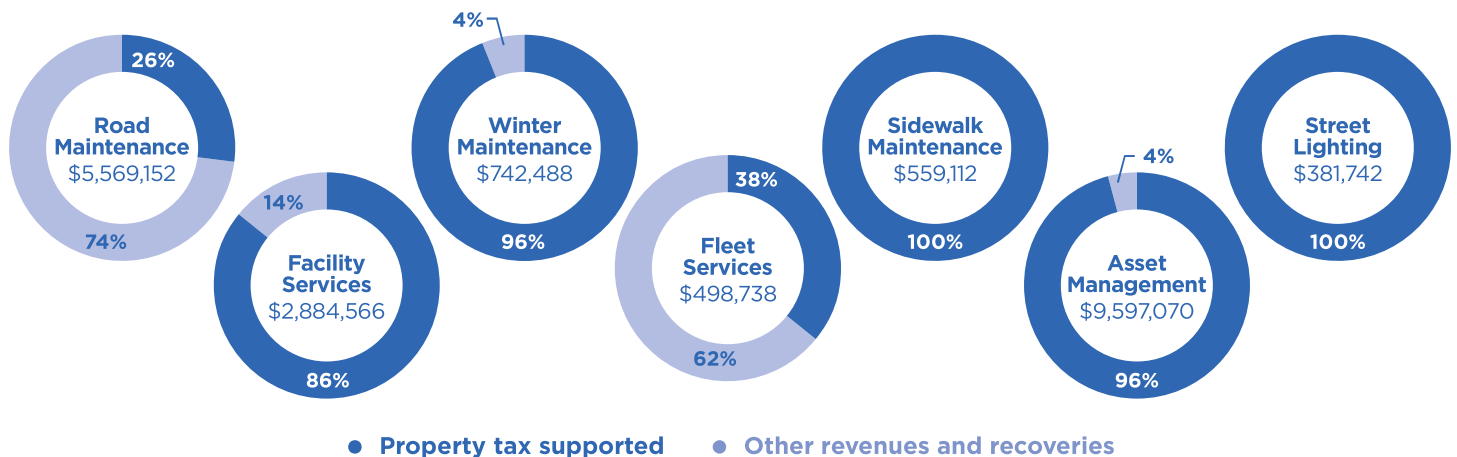
Services	2024 Approved Budget	2025 Approved Budget	2026 Total Expenses	2026 Total Revenues	2026 Program Changes	2026 Proposed Budget	\$ Change
* Road Maintenance	\$5,763,989	\$5,858,892	\$21,597,968	\$(16,028,819)	\$-	\$5,569,152	\$(289,740)
** Winter Maintenance	\$599,515	\$623,958	\$773,852	\$(31,364)	\$-	\$742,488	\$118,530
Sidewalk Maintenance	\$374,988	\$462,506	\$559,112	\$-	\$-	\$559,112	\$96,606
Street Lighting	\$407,673	\$380,432	\$381,742	\$-	\$-	\$381,742	\$1,310
Facility Services	\$1,974,081	\$2,760,141	\$3,360,511	\$(475,946)	\$-	\$2,884,566	\$124,425
Fleet Services	\$448,938	\$476,026	\$1,307,738	\$(809,000)	\$-	\$498,738	\$22,712
*** Asset Management	\$7,530,281	\$8,376,384	\$9,957,070	\$(360,000)	\$-	\$9,597,070	\$1,220,686
Total Maintaining King	\$17,099,465	\$18,938,339	\$37,937,993	\$(17,705,129)	\$-	\$20,232,868	\$1,294,529

* Reduced when debt payment was completed and transferred to Asset management.

** Increase to meet legislation regulations and increase to sidewalk contracts for winter clearing

*** Increase for 1.99% Asset Management Levy and removal of debt payments transferred from Roads Maintenance.

Percentage of 2026 Operating Budget Funded by Property Taxes



● Property tax supported ● Other revenues and recoveries

Service Based Areas

Road Maintenance

Maintaining King Township's roads is vital to ensuring safety, efficiency, and quality of life. Well-kept roads protect drivers, cyclists, and pedestrians by reducing hazards such as potholes and cracks. Regular upkeep also extends the lifespan of infrastructure, helping the Township avoid costly repairs and replacements. Smooth, reliable routes support efficient transportation for residents and visitors, while enhancing the Township's overall appearance and appeal.



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, 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.



2025 Accomplishments by Service Area

Road Maintenance

- Dust suppressant applied to all gravel roads by Q2.
- Granular A material applied to all class 4 & 5 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.
- All Township roads requiring pavement markings were done/refreshed by Q2.

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 190 homes in the Township of King, with a completion rate of 100%.

Sidewalk Maintenance

- Developed sidewalk inspection app to monitor sidewalk contractor inspection results in real-time and link deficiencies to Township GIS.
- 100 km of sidewalk maintained throughout the Township.
- 2025 sidewalk assessment completed for entire Township sidewalk network.
- 328 trip hazards identified for removal and replaced 897 sidewalk bays.

Facility Services

- Successfully opened the Zancor Centre.
- Expanded access control systems at Schomberg Hall and Nobleton/King Fire Stations to enhance safety and streamline staff access.
- Centralized product sourcing across municipal buildings to improve operational efficiency and reduce duplication.
- Leveraged internal resources, including a dedicated contract to manage repairs and maintenance while reducing costs and completion time.
- Introduced digital tools to modernize daily facility operations and inspections, including Automated External Defibrillator (AED) inspections and registered devices with York Region's public-access mapping program to improve emergency readiness.

Fleet Services

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

Streetlighting

- 2,277 streetlights are retrofitted with control nodes and remote monitoring capabilities for energy efficient LED fixtures.
- Over 30 repairs to streetlights were executed in 2025 as a result of resident reports (as of October 2025).

Asset Management

- Completed King's Comprehensive Asset Management Plan bringing the Township into compliance with Ontario Regulation 588/17
- Develop a financial funding strategy along with the Finance department to fund asset management
- 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 departments. 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

• Further use of AI to improve the efficiency and effectiveness of the service level.	• Aging Infrastructure, older roads may require more frequent and extensive repairs, increasing the overall maintenance burden
---	--

Winter Maintenance

• Continuing to use technology/data to improve 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.	• 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.
- Explore ways to integrate artificial intelligence to enhance service delivery.

- Unpermitted work causing unknown damage to the Township right-of-way.
- Funding shortfalls that could prevent necessary work to ensure that the network remains in a state of good repair

Facility Services

- Invest in staff training and professional development to build internal capacity and support evolving service needs.
- Strengthen stakeholder engagement by creating more opportunities for feedback and collaboration across departments and with the public.
- Continue advancing climate action through energy-efficient upgrades, Electric vehicle (EV) infrastructure planning, and participation in regional sustainability programs.
- Build on current service improvement initiatives by refining processes and leveraging data, while recognizing the need for additional resources to sustain momentum.

- Limited staffing and resources may restrict the ability to expand or maintain service improvement initiatives.
- Aging infrastructure and deferred maintenance could lead to increased costs and service disruptions.
- Rising operational costs and inflation may impact the delivery of planned upgrades and capital projects.
- Growing public expectations and CRM volumes require faster response times and more robust communication strategies.

Opportunities

Risks

Fleet Services

- | | |
|---|--|
| <ul style="list-style-type: none">Using technology including our asset management software and GPS software to ensure better data-driven decisions. | <ul style="list-style-type: none">Staff resources required to implement/monitor effectiveness as well as to mine “clean data”. |
|---|--|

Streetlighting

- | | |
|--|--|
| <ul style="list-style-type: none">Update streetlight asset inventory to improve our data and allow better decision making.Explore ways to integrate artificial intelligence to enhance processes. | <ul style="list-style-type: none">Adequate funding required for future years for repairs and replacement.Coordinate ownership and maintenance responsibilities of streetlight assets between Township and York Region |
|--|--|

Asset Management

- | | |
|--|---|
| <ul style="list-style-type: none">Progressive requirements of Ontario Regulation 588/17 including an annual asset management progress report.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.Volume of asset information and ensuring consistency and accurateness. |
|--|---|

2026 Priority Details

Road Maintenance



- Maintenance of the Townships Roadways equal to or better than the Minimum Maintenance Standards (Ontario Regulation 239/02) for Public Safety and to maintain our infrastructure in a state of good repair.
- Further integrate AI technology to help improve level of service.

Winter Maintenance



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

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 2026 Capital works.
- 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 service delivery by refining Customer Relationship Management (CRM) workflows, analyzing request trends, and enhancing response times.
- Optimize facility operations by expanding preventative maintenance strategies and leveraging internal resources to reduce contractor reliance.
- Advance digital transformation by expanding mobile inspection tools and integrating dashboard reporting across all municipal facilities.

Fleet Services



- Implement a work order system to improve financial accountability.
- Implement digital strategies/smart technology.

Streetlighting



- Improve remote monitoring capabilities which in turn improves our maintenance response times.
- Conduct a comprehensive assessment of existing streetlights.
- Assess areas to Improve safety for road users throughout the Township.



Asset Management



- Asset management plan annual progress report to be complete by July 1, 2026 to maintain compliance with Ontario Regulation 588/17.
- Initiating an asset management roadmap to guide service delivery, ensure long-term sustainability and alignment with strategic goals.
- Increase the volume of asset condition information within Citywide.





**Operating Budget Impact -
Nobleton Sports Park Upgrade**
Business Case Summary - 2026 Budget

Reference #

2026-02

Initiative Details

Department:	Community Services	Tax Levy Impact:	Yes
Division:	Facilities	Date:	01-Jul-25
Submitted By:	Chris Fasciano	Laserfiche Doc #:	N/A

Recommendation

Increase the budget for additional operating costs and staff resources to accommodate opening of new park amenities likely in Q4 of 2026.

Corporate Strategic Plan Alignment

Impacted Area(s)		Discussion of Impact
Priority Area(s)	4.0 - Service Delivery Excellence and Innovation	With the planned upgrade of the Nobleton Sports Park, there will be an increase in the operating costs associated with the new amenities as well as a requirement for additional operating staff to maintain the additional features (wading pool/summer and refrigerated ice surface/winter).
Objective(s)	Enhance Citizen Service Experiences	
Key Results	N/A	

Financial Impact (Operating Budget - Incremental)

One Time Request for Annual Budget Only?	No	Salary Pay Grade if Applicable	Non Union Grade 3, Step 1
--	----	--------------------------------	---------------------------

	2026 Budget	# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #
Revenues					
	\$ -		\$ -		
Total Revenues	\$ -		\$ -		
Expenses					
Salaries	\$ 59,000.00	3	\$ 14,800.00	1	10-16-1614-2000
Benefits	\$ 18,880.00	3	\$ 4,700.00		10-16-1614-2200
Hydro	\$ 50,000.00	3	\$ 12,500.00		10-16-1614-5000
Gas	\$ 10,000.00	3	\$ 2,500.00		10-16-1614-5006
Water	\$ 30,000.00	3	\$ 7,500.00		10-16-1614-5004
Material Operating	\$ 15,000.00	3	\$ 3,800.00		10-16-1614-3050
Furniture (If applicable)			\$ -		
Computer			\$ -		
Total Expenses	\$ 182,880.00	3	\$ 45,800.00		
Net Expenses/(Revenue)	\$ 182,880.00		\$ 45,800.00	1	

Rationale and Impact Review

Rationale and Benefits	Impact of Not Proceeding
The Nobleton Sports Park upgrade is already planned and funded through capital. This business case strictly addresses the need to increase the operating budget to support the completed capital works. The additional operating resources, including staffing and utilities, are essential to ensure the new amenities (wading pool and refrigerated ice surface) are maintained and operated effectively year-round.	If the operating budget is not increased, the municipality will face challenges in maintaining and operating the newly constructed amenities. This could lead to underutilization of the facilities, reduced service levels, and potential safety or maintenance issues due to insufficient staffing and resources.

Performance Measures

Explanation	Explanation

Additional Information (Optional)



Service Level Increase - Extended Ice at Trisan

Reference #

2026-04

Business Case Summary - 2026 Budget

UNFUNDED

Initiative Details

Department:	Community Services	Tax Levy Impact:	Yes
Division:	Facility Services	Date:	08-Jul-25
Submitted By:	Chris Fasciano		

Description and Recommendation

In response to Council's request to examine increasing service levels to operate an additional ice surface at the Trisan Centre during the Spring/Summer season (April–August), alongside continued operations at the Zancor Centre, the following budget impacts have been identified:

1. Staffing Costs

To support year-round operations at both facilities (no longer will be a surplus of full-time staff in the spring/summer), part-time staffing hours will increase from 30 weeks/year to 52 weeks/year. This results in:

Additional Wages: ~\$63,000

Associated Benefits (12%): ~\$7,500

Total Staffing Impact: ~\$70,500

2. Facility Operating Costs

Operating the Trisan Centre ice surface during warmer months will increase utility consumption:

Water: ~\$6,400

Natural Gas: ~\$21,000

Hydro: ~\$185,000

Total Utility Impact: ~\$212,400

Total Estimated Budget Impact: ~\$168,000 with consideration to additional revenues generated as noted below within the chart.

This estimate reflects the incremental cost of extending operations at Trisan through the Spring/Summer season while maintaining the service level at the Zancor Centre and recognizes only the additional staffing cost requirements in excess of any unallocated FT resources.

Estimated Financial Impact (Operating Budget - Incremental)

	2026 Budget	# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #
Revenues					
	\$ (502,690.50)	5	\$ (115,225.00)		
Total Revenues	\$ (502,690.50)		\$ (115,225.00)		
Expenses					
Salaries	\$ 137,577.76	5	\$ 63,030.00	1	10-16-1618-2050
Benefits	\$ 16,509.33	5	\$ 7,590.00		10-16-1618-2250
Utilities					
Water	\$ 55,570.80	5	\$ 20,880.00		10-16-1618-5004
Heat	\$ 15,277.02	5	\$ 6,400.00		10-16-1618-5006
Hydro	\$ 371,281.96	5	\$ 185,640.00		10-16-1618-5000
Materials Operating					
Computer					
Total Expenses	\$ 596,216.87	5	\$ 283,540.00		
Net Expenses/(Revenue)			\$ 168,315.00		



Fleet Division - Data Analyst/Coordinator

Business Case Summary - 2026 Budget

Reference #

2026-06

UNFUNDED

Initiative Details

Department:	Public Works	Tax Levy Impact:	Yes
Division:	Transportation, Utilities and Fleet Services	Date:	08-Jul-25
Submitted By:	Barry Budhu		

Description and Recommendation

The Fleet Services division at the Township of King manages a growing and diverse inventory of 268 assets, including but not limited to, heavy equipment, dump trucks, pickup trucks, and passenger vehicles. As the Township continues to expand, the need for centralized data management, digital coordination, and operational oversight has become increasingly critical. The creation of a Fleet Services Data Analyst/Coordinator position will support the division's digital transformation, improve operational efficiency, and address current staffing and compliance gaps.

The proposed position will serve as a key enabler of the Township's modernization efforts by:

- Supporting the digital transformation of the Fleet Services division through the day-to-day administration and optimization of key platforms, including Geotab (telematics), Citywide (asset management), and Kardpoll (fuel management).
- Managing and analyzing fleet data and performance metrics, including fuel usage, maintenance trends, downtime, and lifecycle costs.
- Maintaining dashboards and KPIs to support operational transparency, performance tracking, and strategic planning.
- Coordinating service schedules, inspections, and compliance reporting, ensuring regulatory adherence and minimizing operational disruptions.
- Filling a critical procurement gap—currently, all fleet-related purchasing is handled solely by the Manager. This role would take on procurement coordination responsibilities to streamline processes, ensure compliance with Township policies, and reduce delays.

The Township's investment in digital platforms and fleet modernization requires dedicated oversight to realize full value. Currently, the lack of a centralized role to manage data, systems, and procurement creates inefficiencies, increases the risk of errors, and limits the division's ability to operate proactively. Establishing this position will:

- Unlock the full potential of existing digital tools, ensuring accurate data and system reliability.
- Enable data-driven decision-making for budgeting, asset replacement, and service planning.
- Reduce administrative burden on the Manager, allowing for more strategic oversight.
- Improve compliance and reporting, supporting internal audits, funding applications, and council reporting.
- Prevent delays in capital spending and vehicle replacements, which can lead to excessive maintenance costs and operational inefficiencies.

Operational Impact

The absence of a dedicated coordinator has already shown its limitations. Procurement delays have impacted the timely replacement of vehicles and execution of capital projects, leading to increased maintenance costs and reduced fleet reliability. Additionally, the division has benefited significantly from the temporary support of a fleet summer student who assisted with data entry, system updates, and administrative tasks associated with our telematics software. This short-term support demonstrated the tangible value of having a dedicated resource focused on coordination and data management.

Risks of Inaction

- Continued underutilization of digital platforms and fragmented data management.
- Increased risk of non-compliance with safety, inspection, and procurement standards.
- Ongoing inefficiencies in procurement and administrative processes.
- Delays in capital spending and vehicle change-outs, resulting in higher maintenance costs, increasing over 6% from 2023 to 2024, and reduced service reliability.
- Reduced ability to scale operations and meet service expectations as the Township grows.

This role will ensure that the Township's fleet operations are efficient, compliant, and future-ready—while also relieving current staffing pressures.

Estimated Financial Impact (Operating Budget - Incremental)

2026 Budget		# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #
Revenues					
	\$ -		\$ -	1	
Total Revenues	\$ -		\$ -		
Expenses					
Salaries	\$ 70,000.00	12	\$ 70,000.00	1	10-16-1666-2000
Benefits	\$ 22,400.00	12	\$ 22,400.00		10-16-1666-2200
Office supplies	\$ 500.00	12	\$ 500.00		10-16-1666-3000
Furniture (If applicable)			\$ -		
Computer	\$ 2,500.00	12	\$ -		10-16-1666-3019
Total Expenses	\$ 95,400.00	12	\$ 92,900.00		
Net Expenses/(Revenue)	\$ 95,400.00		\$ 92,900.00	1	



Fleet Operator 1 (Mechanic)

Business Case Summary - 2026 Budget

Reference #

2026-07

UNFUNDED

Initiative Details

Department:	Public Works	Tax Levy Impact:	Yes
Division:	Transportation, Utilities and Fleet Services	Date:	08-Jul-25
Submitted By:	Barry Budhu		

Description and Recommendation

Approximately four years ago, the Fleet Services division established an apprenticeship program to develop skilled trades talent internally. This program has successfully supported the growth of staff through hands-on experience and formal training. As these individuals approach full certification, the natural progression is into a licensed Mechanic/Fleet Operator 1 role. However, the absence of a dedicated Mechanic position to accommodate this transition presents a strategic and operational gap.

Current State

The Township currently employs only one licensed mechanic, who is solely responsible for maintaining a diverse fleet of 268 assets. This includes but is not limited to heavy equipment, dump trucks, pickup trucks, and passenger vehicles. The mechanic performs preventative maintenance, diagnostics, and emergency repairs to ensure fleet reliability and safety. There is no coverage during periods of vacation, illness, or other absences creating a significant vulnerability in service continuity and asset readiness.

Rationale

Investing in the training and licensing of apprentices without a clear employment pathway increases the risk of losing these individuals to external opportunities. This would result in a direct loss of Township-funded development costs and institutional knowledge. Establishing a new Mechanic position would:

- Retain trained and licensed apprentices, ensuring a return on investment.
- Provide critical coverage during absences, reducing service disruptions and maintenance backlogs.
- Support succession planning and reduce reliance on external recruitment.
- Enhance fleet maintenance capacity, improving service delivery and reducing outsourcing costs.
- Reinforce the Township's commitment to internal career development and workforce stability.

Risks of Inaction

Without a new Mechanic position:

- Apprentices may leave for other municipalities or private sector roles, resulting in a loss of investment in licensing and training.
- The Township may face increased vehicle downtime, delayed service delivery, and higher costs due to outsourcing or overtime.
- There is a missed opportunity to strengthen internal capacity and demonstrate a clear career path for future apprentices.
- The current single-mechanic model leaves the Township exposed to operational risk during any unplanned absences.

Creating a new Mechanic position is a logical and necessary step to support the Township's long-term operational resilience, talent retention, and service excellence.

Estimated Financial Impact (Operating Budget - Incremental)

One Time Request for Annual Budget Only?

No

		2026 Budget	# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #
Revenues						
					1	
	\$	-		\$ -		
Total Revenues	\$	-		\$ -		
Expenses						
Salaries	\$	96,000.00	12	\$ 96,000.00	1	10-16-1666-2000
Benefits	\$	30,720.00	12	\$ 30,700.00		10-16-1666-2200
Office supplies	\$	500.00	12	\$ 500.00		10-16-1666-3000
Memberships				\$ -		
Training				\$ -		
Cell Phone				\$ -		
Furniture (If applicable)				\$ -		
Computer				\$ -		
Total Expenses	\$	127,220.00	12	\$ 127,200.00		
Net Expenses/(Revenue)	\$	127,220.00		\$ 127,200.00	1	



2 Additional Seasonal Staff (Summer Students)

Reference #

2026-08

Business Case Summary - 2026 Budget

UNFUNDED

Initiative Details

Department:	Public Works	Tax Levy Impact:	Yes
Division:	Parks	Date:	07-Jul-25
Submitted By:	Kyle Brett		

Description and Recommendation

The request for additional staff resources is directly connected to the opening of the Zancor Centre. Following a full season of attempting to maintain the existing service levels across the municipality, it has become evident that this standard is not achievable with the current staffing complement. The operational demands associated with the new facility require enhanced support to ensure consistent and sustainable service delivery.

Estimated Financial Impact (Operating Budget - Incremental)

One Time Request for Annual Budget Only?

No

2026 Budget		# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #
Revenues					
				1	
	\$ -		\$ -		
Total Revenues	\$ -		\$ -		
Expenses					
Salaries	\$ 22,600.00	12	\$ 22,600.00	1	10-16-1662-2050
Benefits	\$ 2,700.00	12	\$ 2,700.00		10-16-1662-2250
Office supplies			\$ -		
Memberships			\$ -		
Training			\$ -		
Cell Phone			\$ -		
Furniture (If applicable)			\$ -		
Computer			\$ -		
Total Expenses	\$ 25,300.00	12	\$ 25,300.00		
Net Expenses/(Revenue)	\$ 25,300.00		\$ 25,300.00	1	



Project Manager - Utility Services

Business Case Summary - 2026 Budget

Reference #

2026-09

UNFUNDED

Initiative Details

Department:	Public Works	Tax Levy Impact:	Yes
Division:	Transportation, Utilities and Fleet Services	Date:	19-Sep-25
Submitted By:	Barry Budhu		

Description and Recommendation

To support the Utilities Services team with specialized project management capacity by hiring a Project Manager who will take on responsibilities that are currently beyond the scope of the Engineering Technician - Utility Coordination role.

The Utilities Services team is experiencing increased demand for inspection, complex infrastructure coordination, long-term capital planning, as well as realizing significant right of way permit compliance issues. The current Engineering Technician – Utility Coordination role is focused on operational reviews, permitting, and utility coordination within the municipal right-of-way. There currently exists significant gaps with inspection, compliance tracking, corporate-wide coordination, utility governance, boundary agreements, strategic planning, consultant oversight, as well as the department falling behind in adopting emerging technology. A dedicated Project Manager will help address these issues.

Key Responsibilities of the Project Manager:

- Oversee Boundary Agreements, utility agreements and governance processes
- Coordinate with external agencies (e.g., Hydro One, Gas, Communications) on annual capital programs as well as in-year capital & operational work
- Prepare procurement documents and manage contracts (e.g. Locates done on behalf of Environmental Services)
- Conduct site inspections, chair progress meetings, and ensure compliance with Township standards.
- Support the coordination of internal capital & operational projects (e.g. Capital, Environmental Services, Parks & Forestry, Building, Development) to ensure that the Township is never the Constructor
- Quality assure engineering drawings for compliance to Township standards
- Develop and review cost recovery strategies related to all permitted work
- Prepare Council reports
- Oversee consultant performance and approve payments and claims.
- Represent the Township on internal and external working committees.

This role will allow the current Engineering Technician – Utility Coordination to focus more on field-based responsibilities such as inspections, utility locates, permit administration, and infrastructure inventory management. This shift will enhance responsiveness in the field and improve the quality of data feeding into the Township's asset management systems.

Strategic Gap Addressed:

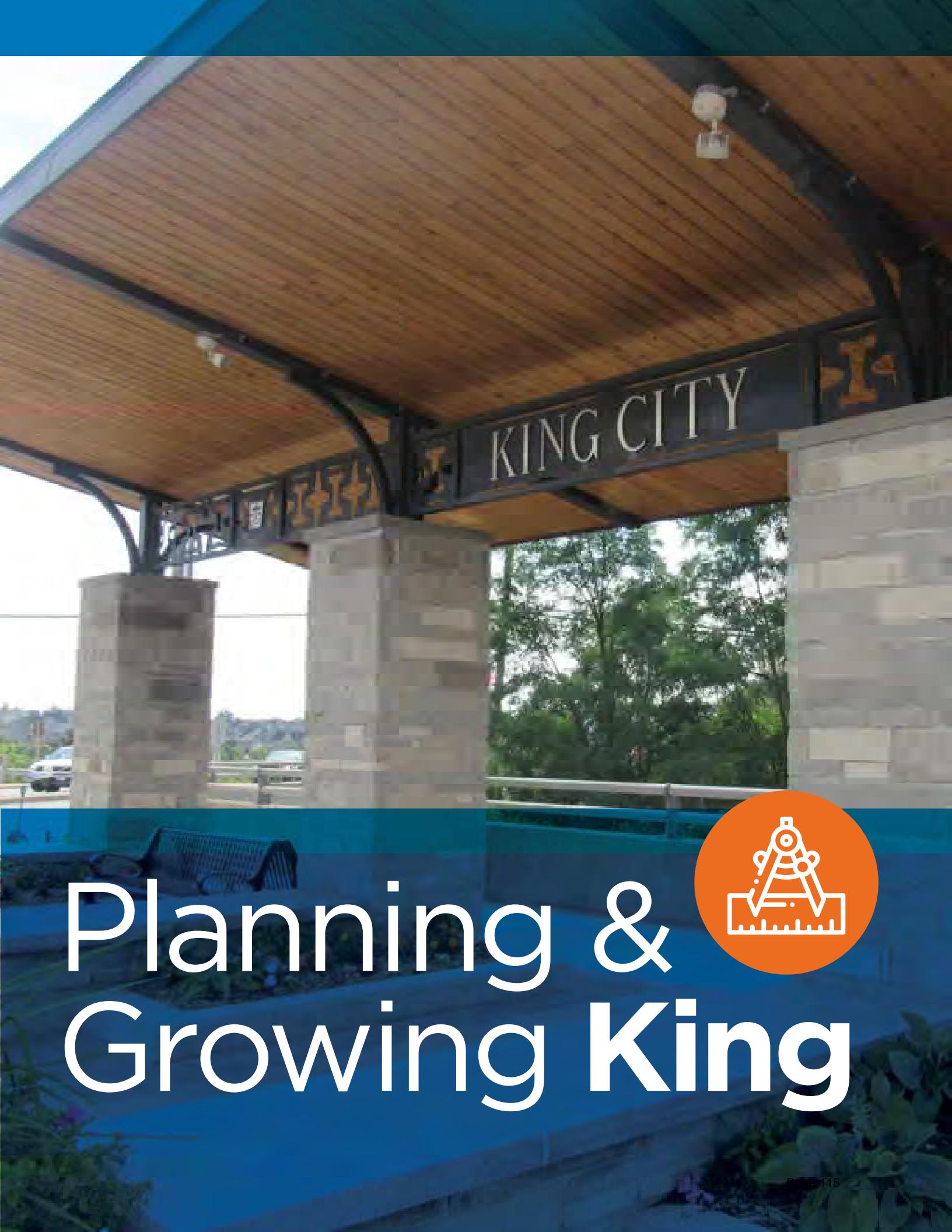
The Township currently has several outdated utility agreements or in some cases none at all, which poses risks to control of the right of way, infrastructure planning and coordination, service reliability, compliance, and cost recovery. The Township requires Agreements, whether they be Municipal Access Agreements or Franchise Agreements, with 7 different utility companies (Enbridge, Hydro One, Bell, Telus, Rogers, Vianet, Yorknet). Additionally, boundary agreements with adjacent municipalities are not being actively managed. There are currently 3 municipalities requiring Agreements (City of Vaughan, Town of New Tecumseth and York Region), 2 Agreements that need revising (Town of Caledon and the Town of East Gwillimbury) and overall 8 Agreements to be managed/maintained. Boundary Agreements are essential tools for managing shared responsibilities including but not limited to: clarifying jurisdiction and responsibilities, supporting infrastructure and service planning and enhancing emergency preparedness. The Project Manager will be tasked with reviewing, updating, and formalizing these agreements to ensure clarity of responsibility, reduce service conflicts, and support long-term infrastructure planning.

Risks:

Failing to hire a Project Manager poses several operational, financial, and strategic risks. Critical responsibilities such as updating outdated utility agreements, formalizing boundary agreements with adjacent municipalities, and managing consultant-led capital projects will remain unaddressed. Currently, these items are being managed directly by the Manager. The absence of a dedicated Project Manager also limits the Township's ability to proactively plan, monitor, and deliver infrastructure projects aligned with long-term asset management goals. As the Township continues to grow, this gap could lead to project delays, cost overruns, and reduced service quality for residents. Notably, we have identified instances so far this year where work proceeded without a required road occupancy permit, each carrying a minimum cost of \$280, resulting in a direct revenue loss of at least \$27,160. Beyond the financial implications, this also introduces serious constructor coordination issues and health and safety risks, as crews may unknowingly operate in the same right-of-way without awareness of each other's presence. This lack of oversight increases the potential for accidents, service disruptions, and liability exposure. Additionally, the number of permits issued year over year has grown by over 40%, further increasing the likelihood of service conflicts, regulatory non-compliance, and missed funding or partnership opportunities.

Estimated Financial Impact (Operating Budget - Incremental)							
One Time Request for Annual Budget Only?		No					
Revenues		2026 Budget	# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #	
					1		
	\$	-		\$		-	
Total Revenues	\$	-		\$		-	
Expenses							
Salaries	\$	98,000.00	12	\$	98,000.00	1	10-15-1526-2000
Benefits	\$	31,400.00	12	\$	31,400.00		10-15-1526-2200
Office supplies	\$	500.00	12	\$	500.00		10-15-1526-3050
Memberships				\$	-		
Training	\$	500.00	12	\$	500.00		10-15-1524-3200
Cell Phone	\$	500.00	12	\$	500.00		10-15-1524-3350
Furniture (If applicable)				\$	-		
Computer	\$	2,500.00	12	\$	-		10-15-1524-3019
Total Expenses	\$	133,400.00	12	\$	130,900.00		
Net Expenses/(Revenue)	\$	133,400.00		\$	130,900.00	1	

		Facility Operator III		Reference #		2026-11																																																																				
		Business Case Summary - 2026 Budget				UNFUNDED																																																																				
Initiative Details																																																																										
Department:		Community Services		Tax Levy Impact:		Yes																																																																				
Division:		Facilities		Date:																																																																						
Submitted By:		Adam Nugent		Laserfiche Doc #:																																																																						
Recommendation																																																																										
Transition Contract Staff Facility Operator III to a Full-time equivalent (FTE).																																																																										
Corporate Strategic Plan Alignment																																																																										
Impacted Area(s)				Discussion of Impact																																																																						
Priority Area(s)				As service levels have evolved, the Community Services team has re-allocated PT wages to assist with the changing needs of the corporation on a trial basis. The addition of an Operator III in the facility team, or general labourer has greatly increased services through in house provision of preventative maintenance works, painting, window cleaning, general construction, etc.																																																																						
Objective(s)																																																																										
Key Results																																																																										
Financial Impact (Operating Budget - Incremental)																																																																										
One Time Request for Annual Budget Only?		No		Salary Pay Grade if Applicable		Non Union Grade 4, Step 1																																																																				
<table border="1"> <thead> <tr> <th></th> <th>2026 Budget</th> <th># of Months in 2026</th> <th>Annualized Budget Impact (12 Months)</th> <th># of Staff</th> <th>G/L Account #</th> </tr> </thead> <tbody> <tr> <td colspan="6">Revenues</td> </tr> <tr> <td>Existing Wages</td> <td>\$ (75,000.00)</td> <td>12</td> <td>\$ (75,000.00)</td> <td rowspan="2">1</td> <td>10-16-1610-2050</td> </tr> <tr> <td>Total Revenues</td> <td>\$ (75,000.00)</td> <td></td> <td>\$ (75,000.00)</td> <td></td> </tr> <tr> <td colspan="6">Expenses</td> </tr> <tr> <td>Salaries</td> <td>\$ 76,000.00</td> <td>12</td> <td>\$ 76,000.00</td> <td rowspan="5">1</td> <td>10-16-1610-2000</td> </tr> <tr> <td>Benefits</td> <td>\$ 24,320.00</td> <td>12</td> <td>\$ 24,300.00</td> <td>10-16-1610-2200</td> </tr> <tr> <td>Cell Phone</td> <td>\$ 600.00</td> <td>12</td> <td>\$ 600.00</td> <td>16-16-1610-3350</td> </tr> <tr> <td>Furniture (If applicable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Computer</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Expenses</td> <td>\$ 100,920.00</td> <td>12</td> <td>\$ 100,900.00</td> <td></td> <td></td> </tr> <tr> <td>Net Expenses/(Revenue)</td> <td>\$ 25,920.00</td> <td></td> <td>\$ 25,900.00</td> <td>1</td> <td></td> </tr> </tbody> </table>									2026 Budget	# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #	Revenues						Existing Wages	\$ (75,000.00)	12	\$ (75,000.00)	1	10-16-1610-2050	Total Revenues	\$ (75,000.00)		\$ (75,000.00)		Expenses						Salaries	\$ 76,000.00	12	\$ 76,000.00	1	10-16-1610-2000	Benefits	\$ 24,320.00	12	\$ 24,300.00	10-16-1610-2200	Cell Phone	\$ 600.00	12	\$ 600.00	16-16-1610-3350	Furniture (If applicable)					Computer					Total Expenses	\$ 100,920.00	12	\$ 100,900.00			Net Expenses/(Revenue)	\$ 25,920.00		\$ 25,900.00	1	
	2026 Budget	# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #																																																																					
Revenues																																																																										
Existing Wages	\$ (75,000.00)	12	\$ (75,000.00)	1	10-16-1610-2050																																																																					
Total Revenues	\$ (75,000.00)		\$ (75,000.00)																																																																							
Expenses																																																																										
Salaries	\$ 76,000.00	12	\$ 76,000.00	1	10-16-1610-2000																																																																					
Benefits	\$ 24,320.00	12	\$ 24,300.00		10-16-1610-2200																																																																					
Cell Phone	\$ 600.00	12	\$ 600.00		16-16-1610-3350																																																																					
Furniture (If applicable)																																																																										
Computer																																																																										
Total Expenses	\$ 100,920.00	12	\$ 100,900.00																																																																							
Net Expenses/(Revenue)	\$ 25,920.00		\$ 25,900.00	1																																																																						
Rationale and Impact Review																																																																										
Rationale and Benefits				Impact of Not Proceeding																																																																						
Transitioning the Facility Operator III role to a full-time position ensures continuity, enhanced accountability, and improved service delivery. The FTE role allows for better planning, ownership of responsibilities, and development of internal expertise. It also reduces reliance on external contractors, leading to cost savings and more responsive maintenance operations.				If the transition to a full-time role does not proceed, the department may face challenges in maintaining consistent service levels. Continued dependence on part-time or contract staff could result in delays, reduced quality of work, and higher long-term costs due to outsourcing. The lack of a dedicated resource may also hinder the department's ability to respond to urgent facility needs.																																																																						
Performance Measures																																																																										
Explanation				Explanation																																																																						
Additional Information (Optional)																																																																										



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

6 

Core policy planning projects
actioned in 2024.

8 

Community Improvement
Program grant recipients.



17 

NEW
Businesses

3,250+
building
inspections
completed.

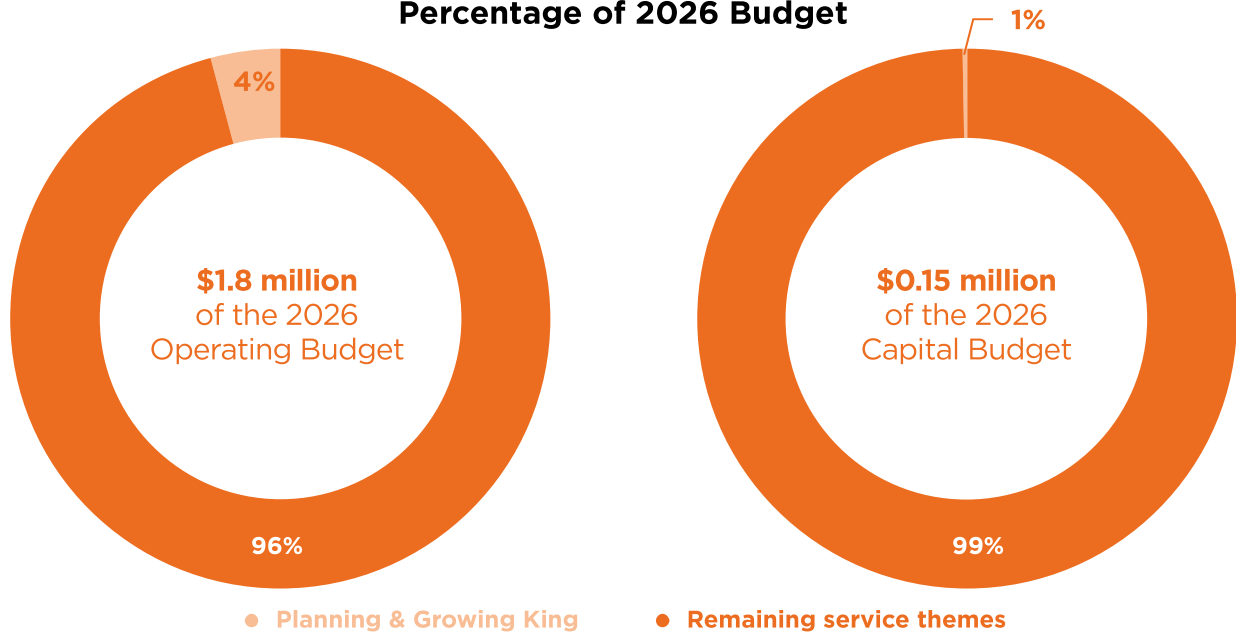


\$63,000+ in Community
Improvement Plan
Grants approved.



2026 Operating Budget

Percentage of 2026 Budget

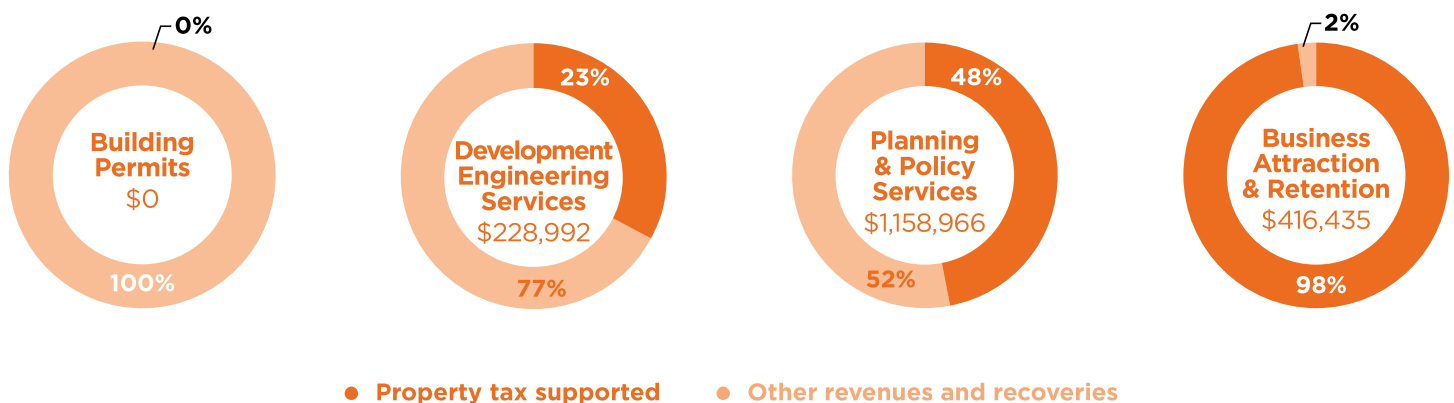


Services	2024 Approved Budget	2025 Approved Budget	2026 Total Expenses	2026 Total Revenues	2026 Program Changes	2026 Proposed Budget	\$ Change
Building Permits	\$-	\$-	\$2,631,117	\$(2,631,117)	\$-	\$-	\$-
* Development Engineering Services	\$279,036	\$350,216	\$997,499	\$(768,507)	\$-	\$228,992	\$(121,224)
** Planning & Policy Services	\$955,499	\$1,033,042	\$2,411,016	\$(1,252,050)	\$-	\$1,158,966	\$125,924
Business Attraction and Retention	\$441,185	\$400,954	\$423,435	\$(7,000)	\$-	\$416,435	\$15,481
Total Planning & Growing King	\$1,675,720	\$1,784,212	\$6,463,067	\$(4,658,674)	\$-	\$1,804,393	\$20,181

* 1 FTE transferred from Engineering to Policy

** See note under Development Engineering Services.

Percentage of 2026 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.



2025 Accomplishments by Service Area

Building Permits

- Continued digitization of paper permit files (20 boxes).
- Enhancements of digital application process and inspection report generation.
- Updated Building By-law.
- Implementation of Ontario Building Code and provision of education sessions for the public.
- Draft of public facing map (permit issued).
- Successful completion of development of automated Public Information Request process, to be launched later in 2026.
- “Where’s my inspector” digital inspection tracking for customers.

Development Engineering Services

- Successfully obtained delegated authority from Council to execute Pre-Servicing Agreements significantly expediting the development approval process. Executed the first Pre-Servicing Agreements under the new streamlined process with Nobleton 2715 Developments Ltd. and Forestbrook Phase II, marking a key milestone in implementation.
- Execution of multiple subdivision-related agreements through Council approval, including:
 - a. Via Moto Phase 3 Subdivision Agreement and Phase 2 Amending Agreement
 - b. The Acorn Development Corporation – Amending Subdivision Agreement
 - c. King Jane Industrial – Pre-Servicing Agreement
 - d. Remcor-Bracor Phase 1 – Subdivision Agreement
- Reviewed and approved 13 Site Alteration Permits, 5 Hard Landscaping Exemption Permits, 21 Entrance permits, 60 Pool Permits and 98 Final Inspections completed
- In consultation with the Township Consultant and other stakeholders, completed an update to Township Municipal Design Criteria and Standard Drawing Details, including addition of a new Section (Residential Infill Developments).

Planning & Policy Services

- Completed the Highway 11 Corridor Study, resulting in Council adoption of Official Plan and Zoning By-Law Amendments to implement the Study findings.
- Advanced the 2051 Official Plan Review, hosting a total of 6 Public Open Houses and releasing 13 Discussion and Directions Papers.
- Advanced the Doctors Lane and Old King Road Neighbourhood Plans by incorporating revised concept plans and 3D visualizations in Official Plan Review materials on intensification.
- Advanced development of incentives for the ThinkING Green: Sustainable Development Program.
- Completed the final approval and registration (subdivision and/or condominium) for a total of 428 residential dwellings (78 detached, 66 townhouses, 284 condominium apartments).
- Site Plan Approvals to enable the building construction and site works for approximately 172,000 square metres of employment buildings in King City.
- Successful internal and public launch of the CityView Development Application Portal.
- Successful launch of the interactive Heritage Inventory GIS Story Map.
- Successful designation under the Ontario Heritage Act of four landmark properties (Hogan's Inn, Pringle House, Crawford Wells, and Schomberg Presbyterian Church), and issuance of Heritage Permits to enable the restoration and stewardship of other key heritage sites including the Marylake Gatehouse, Nobleton Community Hall, and St. Andrews Cemetery.
- Launched a comprehensive heritage designation strategy and actively researching prioritized properties for potential designation.
- Enhanced the collaborative partnership between the Township and development community through Spring and Autumn sessions of the Landowners Liaison Group.



Business Attraction & Retention

- Successfully hosted a Sidewalkable Saturday event on October 18, 2025 to encourage local shopping and tourism to Schomberg Main Street.
- Delivered the second Taste of King culinary event, showcasing restaurants throughout the Township through prefixed menus from February 22 to March 8.
- Developed an Economic Development and Employment Discussion Paper for public consumption to support the update to the Our King Official Plan. This work included supporting three public open houses.
- Delivered 7 grand openings for new businesses.
- Piloted an enhanced business concierge program to facilitate relationships between businesses and landowners to expedite and encourage investment.



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 departments. 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

- | | |
|--|---|
| <ul style="list-style-type: none">• Modernization of outdated forms and practices via new digital permitting solution that will allow for transparency and clarity to both staff and customers.• New regulatory changes such as Bill 17 will help developers build more homes faster with the possible Development Charges (DC) deferral to occupancy. Revisions to current practices to collect DC's will be required.• Larger scale projects such as apartment buildings and industrial development will help the Township increase housing opportunities, boost economic growth and create additional jobs within the Township. | <ul style="list-style-type: none">• This could initially cause slower processing/approvals times due to refining and adapting to current processes and computer enhancements.• Collecting the development charges at a later stage could caused delays and receiving payments and more administration.• Larger projects require more staff time (Inspection and review) which may have staffing and service level implications. |
|--|---|

Opportunities

Risks

Development Engineering Services

- Continue supporting Townships growth plan & large scale industrial projects to support Township's Economic Growth Plan, including working with developers to coordinate details that will coordinate employment and residential developments in King/Jane developments.
- Kick start of the Municipal Audit project with the Region of York to explore the potential for completing some engineering review of development applications internally which is intended to enhance the service level and efficiency.
- Currently using external consultant to complete construction inspections. However, bringing inspections in-house can potentially reduce costs to development industry and improve efficiencies, as well as provide Staff growth opportunities, which can help employee retention.
- Continue to improve urban Infill Development Lot Grading & Stormwater Management through new process, increased communication and development of submission checklist.
- Continue to improve the process regarding Site Alteration in collaboration with the By-law Division, LSRCA & TRCA.

- Allocation of staff time and resources to normal day-to-day work, time sensitive major developments and escalation issues can be challenging. Influx in development activity and limited available resources can impact service delivery levels.
- Continued high cost and high interest rates may impact the number of permits issued and decreased revenue.
- Given the limited staffing resources and the level of experience, expertise and training external peer reviewers are currently being used, which may not be cost effective.

Opportunities

Risks

Planning & Policy Services

- | | |
|---|--|
| <ul style="list-style-type: none">• The Official Plan Review (OPR) aims to guide growth to 2051, aligning with updated provincial and regional policies. This presents a chance to shape development that supports complete communities, housing diversity, and economic vitality.• Increase internal planning capacity to take on more studies and policy development in-house. This shift reduces reliance on external consultants and enables the creation of land use policies that are deeply informed by local context, community values, and long-term strategic goals.• Adopting emerging technologies, such as 3D modeling, GIS-based scenario planning, and interactive digital platforms would enhance policy creation and development review processes. Tools like 3D visualizations of existing village centres can help Council, staff, and the public better understand the scale, design, and impact of proposed infill and redevelopment projects.• Using artificial intelligence (AI) to support land use planning, policy development, and development review. AI tools can assist with tasks such as analyzing large datasets, identifying gaps, and even automating routine tasks.• Continuing to foster a collaborative partnership relationship with the Township's Development Community through Landowner's Liaison Group meetings and consultation. | <ul style="list-style-type: none">• Changes in Provincial policies and legislation have removed tools to support the implementation of Oak Ridges Moraine Conservation Plan and Greenbelt Plan, placing more administrative and legal burden on the Township to develop and defend solutions.• 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, including project for housing. |
|---|--|

Opportunities

Risks

Business Attraction & Retention

- As King has a 95% residential and 5% commercial tax base, there is a strong opportunity to further economic investment and obtain enhanced commercial taxation revenue. This supports balanced municipal financial sustainability.
- Further enhancement of concierge services and promotion of available Economic Development supports, funding opportunities and resources.
- The Official Plan update provides an opportunity to increase employment lands and encourage business and job growth.
- Modernize the Township's economic development approach to address economic uncertainty through updates to the Economic Development Framework, Community Improvement Plan and Tourism Strategy.

- Business loss may increase and/or evolve in the current inflationary environment and uncertainty due to tariff environment.
- Tourism and Hospitality sectors are in need of new economic development supports in the post-pandemic world.
- Outdated strategies that do not address current economic realities, financial constraints that limit implementation and lack of community commitment.

2026 Priority Details

Building Permits



- Continuation of digitization of historic records.
- Monitoring of public mapping tools and adjustments accordingly.
- Completion of Mandated sewage system inspection program.
- Providing staff educational / training opportunities – ensuring all staff have completed or maintained Certifications of Ontario Building Official designations.

Development Engineering Services



- To complete the York Region's Audit and business plan to reduce reliance on use of outside consultants for consideration of Council in Q2-Q3 2026, with the intent to implement the outcome and recommendations of Audit by the end of year 2026, if approved by Council.
- Crafting Construction Compliance Inspection process for new Site Plan and Subdivision developments, and Assumption of new Subdivisions.
- Update Subdivision Agreement template.



Planning & Policy Services



- Completing the 2051 Official Plan Review and advancing the Neighbourhood Plans to allow for the future development of a Community Planning Permit System.
- Initiating the Urban Areas Zoning By-law Review, following the completion of the 2051 Official Plan to support the implementation of the Plan.
- Completing registration of the remaining King City East Landowners Group subdivisions. These consist of a total of four draft plans of subdivision, totaling approximately 740 residential units.
- Completing Draft Plan of Subdivision Approval and/or Site Plan Approval for several Village Core Area residential intensification projects in King City and Nobleton and the “Neighbourhood” designated lands in Nobleton.
- Prepare for, attend and act on behalf of the Township’s position in regard to Ontario Land Tribunal hearings for several significant development proposals.

Business Attraction & Retention



- Use the updated Official Plan to create a new and enhanced Economic Development Strategy for the Township.
- Review and update the Community Improvement Plan (CIP) grant program to align with the updated Official Plan.
- Further updates to the CIP application process, leveraging automation and Artificial Intelligence to develop efficiencies for applicants and staff.
- Rebranding and facilitating updates to the EconomicKING webpage and ExperienceKING social media accounts.
- Development of a business bulletin for the community.



Building Inspectors

Reference #

2026-01

Business Case Summary - 2026 Budget

Initiative Details

Department:	Growth Management	Tax Levy Impact:	No
Division:	Building Division	Date:	02-Jul-25
Submitted By:	Andrew Quattrociocchi	Laserfiche Doc #:	

Recommendation

Staff are seeking the support of two (2) full time Building Inspectors. This program change is intended to allow the approval of both positions, however, the hiring of the second Building Inspector will be up to the discretion of the Director of Growth Services based on market conditions and operational needs. This approach ensures flexibility while preserving the department's capacity to respond effectively to fluctuations in development activity. The primary responsibility of the Building Inspector is to perform all the functions related to the review of applications for a building permit approval and the performance of on-site inspections of buildings including structural review, plumbing systems and testing, HVAC and sewage systems to ensure compliance with the approved drawings and the Ontario Building Code. The Building Inspector will maintain accurate and comprehensive records of all inspections, prepare letters and reports, issue Orders to Comply, and attend Provincial Court, as required. The Building Inspector monitors, promotes and ensures maintenance of Provincial, Regional and Municipal Legislated Standards for Health and Environment by enforcement of the Ontario Building Code. The Building Inspector prevents, decreases and eliminates health hazards associated with substandard and/or malfunctioning private waste disposal systems.

Corporate Strategic Plan Alignment

Impacted Area(s)		Discussion of Impact
Priority Area(s)	4.0 - Service Delivery Excellence and Innovation	The position will perform both the plans examiner function and the on-site inspections functions. Currently these functions are being performed by Building Inspectors at maximum capacity. This will cause delays and interruptions in the service levels provided to applicants/owners/contractors. With the increased applications over the 2024 and 2025 years, as well as the anticipated increase in both applications and inspections in the 2026 calendar year (Multiple 6 Storey Residential, King East Subdivision, Pre Brick Commercial and King/Jane development, the position will provide a more consistent service level alleviating unnecessary delay. Funding for these positions will be from building permit fees collected and will not impact the tax levy.
Objective(s)	4.3 Leverage Technology to Optimize Service Delivery 4.4 Improve Organizational Performance	
Key Results	4.3.1 - Modernize Service Delivery Methods 4.4 Strive to Become an Employer of Choice	

Financial Impact (Operating Budget - Incremental)

One Time Request for Annual Budget Only?	No	Salary Pay Grade if Applicable	12
--	----	--------------------------------	----

	2026 Budget	# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff requested	G/L Account #
Revenues					
Values below show the cost of one (1) Staff				2	
Building Permit Fee Reserve	\$ (154,700.00)	12	\$ (149,700.00)		10-18-1808-8094
Total Revenues	\$ (154,700.00)		\$ (149,700.00)		
Expenses					
Salaries	\$ 111,100.00	12	\$ 111,100.00	2	10-18-1808-2000
Benefits	\$ 35,600.00	12	\$ 35,600.00		10-18-1808-2200
Office supplies	\$ -		\$ -		
Memberships	\$ 500.00	12	\$ 500.00		10-18-1808-3200
Training	\$ 2,000.00	12	\$ 2,000.00		10-18-1808-3200
Cell Phone	\$ 500.00	12	\$ 500.00		10-18-1808-3350
Furniture (If applicable)	\$ -		\$ -		
Computer	\$ 5,000.00	12	\$ -		10-18-1808-3019
Total Expenses	\$ 154,700.00	12	\$ 149,700.00		
Net Expenses/(Revenue)	\$ -		\$ -	2	

Rationale and Impact Review	
Rationale and Benefits	Impact of Not Proceeding
As our team prepares for exponential growth, adding another building inspector is a strategic move to ensure we maintain top-tier compliance and quality across expanding projects. With greater flexibility, we can tackle complex workloads confidently while reinforcing our reputation for professionalism and reliability. This investment ensures we're not just keeping pace but proactively strengthening our performance, reducing risk, and delivering consistent excellence throughout our growth trajectory.	Due to a surge in permit applications and complex development activity, Building Inspectors are increasingly challenged to balance plans review and inspections within the statutory timeframes outlined in the Building Code. In many cases, the Division has struggled to meet legislated deadlines and uphold customer service standards, prompting the redistribution of tasks to senior staff such as the CBO, Deputy CBO, and Permit Administration. This workaround, while necessary, has created service-level ripple effects across those roles and further strained core functions. Presently, one full-time Building Official is tasked with managing large-scale commercial projects—including over 2 million square feet of new industrial buildings in the Jane/King corridor, care facilities in Mary Lake, a grocery-anchored commercial plaza in Nobleton, and multiple mid-rise residential developments—underscoring the urgent need for additional inspection personnel to restore balance, meet service commitments, and sustainably support growth.
Performance Measures	
Explanation	Explanation
Additional Information (Optional)	



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

11K

Recreation program participants



16

King Heritage & Cultural Centre exhibitions



1.4K+

Legislative permits & licenses issued
(37% ▲)

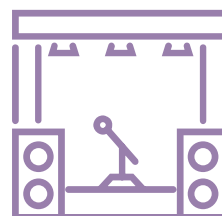
71.5K

Community interactions with **ServiceKing**



82K+ visits to the library branches

15



Official township events held with 9,800+ attendees

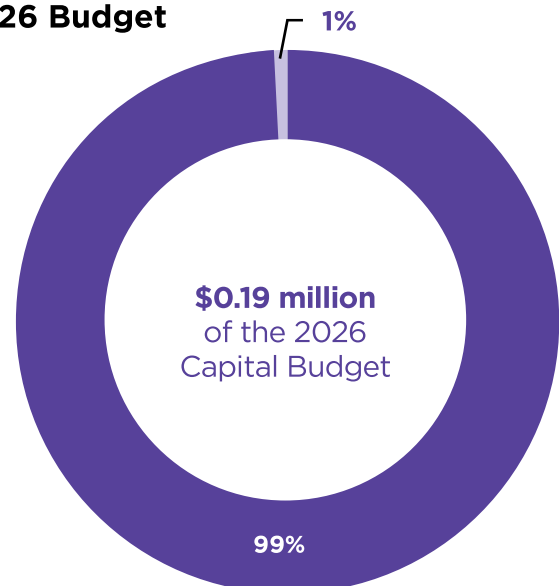
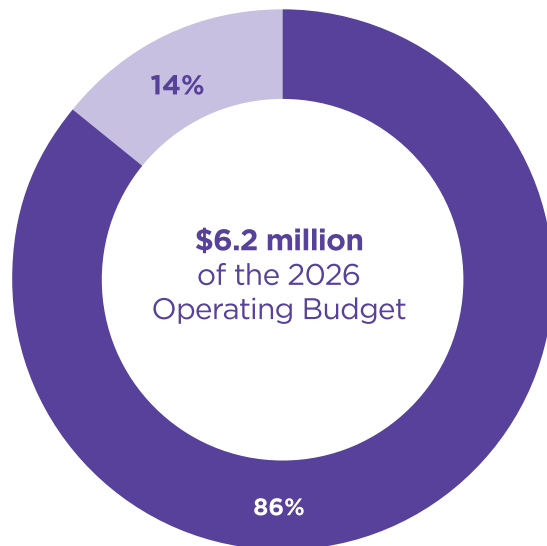
450+

Sports league participants



2026 Operating Budget

Percentage of 2026 Budget



● Serving King ● Remaining service themes

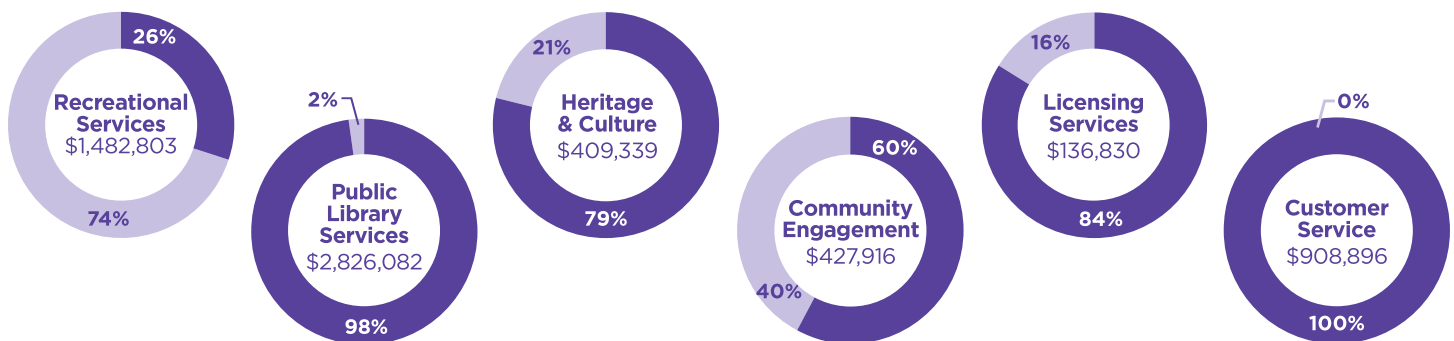
Services	2024 Approved Budget	2025 Approved Budget	2026 Total Expenses	2026 Total Revenues	2026 Program Changes	2026 Proposed Budget	\$ Change
* Recreational Services	\$3,294,066	\$1,607,087	\$5,645,109	\$(4,162,306)	\$-	\$1,482,803	\$(124,284)
** Public Library Services	\$2,623,597	\$2,740,830	\$2,873,553	\$(47,471)	\$-	\$2,826,082	\$85,252
Heritage & Culture	\$401,717	\$386,526	\$517,245	\$(107,905)	\$-	\$409,339	\$22,813
Community Engagement	\$119,713	\$394,638	\$715,866	\$(287,950)	\$-	\$427,916	\$33,278
Licensing Services	\$134,282	\$138,849	\$163,430	\$(26,600)	\$-	\$136,830	\$(2,019)
*** Customer Service	\$393,223	\$849,851	\$908,896	\$-	\$-	\$908,896	\$59,045
Total Serving King	\$6,966,598	\$6,117,781	\$10,824,099	\$(4,632,232)	\$-	\$6,191,866	\$74,085

* Additional lease and program revenue. Move part-time staffing to Customer Service.

** Majority of increase reflects annual staff progression, offset by staffing changes.

*** Reallocation of part-time staffing from Recreational Services.

Percentage of 2026 Operating Budget Funded by Property Taxes



● Property tax supported ● Other revenues and recoveries

Service Based Areas

Recreational Services

Recreation services deliver a comprehensive range of activities designed to accommodate individuals of all ages, promoting health and wellness. These services include fitness programs, general interest programs, camp programs, inclusion services, sports leagues, aquatics programming, and community events. These services are intended to present residents with valuable opportunities to maintain an active lifestyle, enhance social engagement, and experience an elevated quality of life.



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.



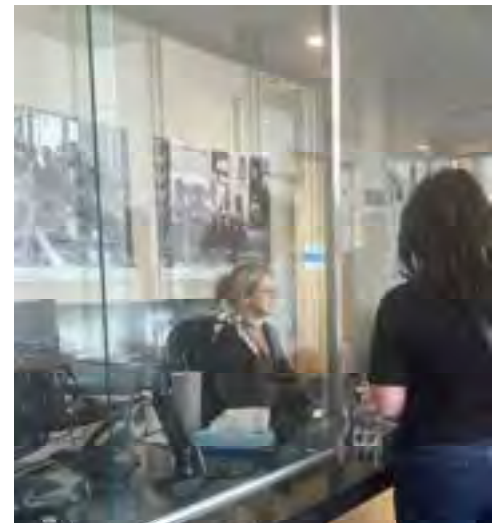
Licensing Services

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.



2025 Accomplishments by Service Area

Recreational Services

- Launched a new comprehensive King RecPass increasing active living opportunities.
- Hosted an inclusion event at Zancor in partnership with CTN (Childrens Treatment Network) and Seneca Collage called “March Break Bash” and had 45 individuals participant in adaptable programs.
- Increased participation in camps, active living and aquatics.
- Received funding to support, strengthen and grow Township initiatives for Seniors and older adults.
- Completed the first phase of the Age-Friendly Communities Strategy.
- Launched the ‘King Seniors at Play’ initiative at the King City Seniors Centre, establishing an outdoor patio space featuring gardens, games tables, and a framework for associated programming.

Public Library Services

- Installed a self-serve book kiosk at the new Zancor Centre in January, averaging 20% circulation of holdings, comparable to typical branch usage.
- Completed the Celebrate King project, reducing noise disruption in the King City branch through acoustic panels printed with art that reflects the culture, environment, and heritage of King.
- Focus on building partnerships with local schools enabled 50% increase of in-class author visits facilitated by the Library.
- Implemented new mobile printing application providing better user experience, increasing community use by over 51%.

Heritage & Culture

- Completion of the restoration of the King Christian Church and the King Railway Station.
- Created a vibrant community gathering space featuring an Indigenous mural, a medicine garden, and newly designed Land Acknowledgement artwork, in partnership with Indigenous artists and community members.
- Worked with staff and volunteers from Aurora and Stouffville on a large-scale restoration and rededication project for the Aurora-King-Whitchurch War Memorial, commemorating its 100th anniversary with a rededication ceremony held on the exact date of the original unveiling.
- Upgraded the archival shelving at KHCC to high-density rolling units, significantly increasing storage capacity for the King Township Archival Collection.

Community Engagement

- Commemorated King's 175th Anniversary with expanded community programming, including Canada Day and Raspberry Social events.
- Launched opening of the Zancor Centre with Grand Opening event, with a large community turnout.
- Implemented Waste Stations at Marquee events, in partnership with the Environment Outreach and Sustainability team.
- Continued growth in the number of local affiliated community organizations (19 in total, as of October 2025) and established partnership agreements (7 in total, as of October 2025).
- Successfully engaged community with public consultation events for the Parks, Facilities and Trails Master Plan updates.





Licensing services

- The Marriage Licence Modernization program piloted in 2024 was fully launched, allowing for seamless online marriage licence applications. This was paired with an online booking form for licence issuance, providing residents a single, online process for receiving their licence.
- New safety protocols were investigated to enhance road occupancy permit processes with respect to event and traffic safety, with an aim to keep residents and event attendees safe.

Customer Service

- Updated and streamlined communication channels/triage methods to ensure after-hours resident concerns or emergencies are prioritized to the correct staff teams accurately and efficiently.
- Completed approximately 71,500+ customer interactions through ServiceKing associates including email, walk-in and phone calls (as of October 1, 2025)
- Installation of digital customer service area people counters to calculate total number of in-person customer interactions at each ServiceKing location (Trisan, Zancor and the Municipal 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 departments. 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

- Expanding our Birthday Party package into Zancor.
- Partnership with CDS (Country Day School) and offering “Swim to Survive” program for their students.
- Engaged three (3) active Swim clubs renting space at Zancor.
- New Partnership with King Theater Company.
- Creating more collaborative programming with Recreation, Heritage/Culture, Library, etc.
- Increasing demand for programs for older adults.
- Explore new ways of diversifying our volunteer program to attract new volunteers and retain existing ones.

- Insufficient number of qualified and dependable staff to effectively accommodate the increased programming demands across all programming areas.
- Construction at the Nobleton Community Sports park – Summer camp location will need to be re-located.
- External disruptions: shipping delays, supply chain issues, and potential strike impacts on fitness equipment.
- Aging volunteer base with other commitments leads to staff being utilized in those roles which impact other operations.
- Challenges with finding accessible space with adequate parking.
- Population is aging and King has a larger older adult population which is leading to higher demand for, and a wider variety of, programs and services.



Public Library Services

- | | |
|---|--|
| <ul style="list-style-type: none"> • Offer accurate, relevant, and up-to-date knowledge while championing intellectual freedom and the right to access information. • Continued access to free public spaces for gathering, flexible community spaces and support for those in need through extensive partner networks. • Offering resources to improve literacy in reading, math, and technology, helping close education gaps and, for newcomers to Canada, increasing employment opportunities and workforce development. • Collaboration with other York Region library systems to promote library services where regional approach is more influential or would otherwise be cost-prohibitive for one small library. | <ul style="list-style-type: none"> • Conflicting and confusing information sources given sheer volume, opposing views and “fake” news. • Ongoing reductions in Provincial, Federal and Township operational budget funding, 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. • Growing population and increased expectations for urban-level library services are unattainable within the current service level and resources. • Severe weather and patron misconduct put users and staff at risk, making emergency protocols and training essential. |
|---|--|

Opportunities

Risks

Heritage & Culture

- Explore outreach opportunities to bring the museum to the community.
- Expand partnerships with Indigenous Action Committee to provide additional workshops/ learning opportunities.
- Work with Communications to provide support on a more strategic approach to the KHCC social media.
- Increasing the number of private-public partnerships through various pilot programs could lead to an increase in attendance.

- Further reduction in heritage/ museum related grant funding.
- Competition for field trips from private companies or larger attractions (ex. Black Creek Pioneer Village).
- Aging volunteers are providing support for critical operations.
- Lack of dedicated resources for new programming requests or initiatives.

Community Engagement

- Enhancing event marketing initiatives to attract more attendees.
- Development of a Special Events Plan.
- Partnership with Economic Development Event Initiatives.
- Ability to broaden support to local affiliated groups to assist in the recruitment and marketing of volunteer opportunities through the use of municipal website (enrichking.ca) and registration software.

- Increased expectations of event deliverables and constraints on staffing resources.
- Construction in Nobleton Community Park and re-directing events in other locations changing community trends, needs and expectations.
- Due to reduced volunteer involvement in most local community organizations, the Township may need to address potential gaps in service or support.

Opportunities

Risks

Licensing Services

- Continued investment in user-friendly online licensing platforms will make services more accessible and efficient for residents and businesses, reducing wait times and streamlining application processes.
- Ongoing reviews of permit protocols, such as the Road Occupancy Permit will help ensure public safety and regulatory compliance.
- Leveraging data analytics to anticipate service demand enables the department to allocate resources effectively and maintain high service standards.
- Expanding outreach and education about licensing requirements can help residents and businesses better understand processes, reducing errors and improving compliance.

- As digital access grows, higher volumes of applications may challenge existing staffing and infrastructure, potentially impacting service delivery.
- Frequent changes in licensing regulations require ongoing staff training and system updates to ensure compliance and minimize confusion.
- The expansion of digital services increases exposure to cyber threats, necessitating robust security measures to protect sensitive information.
- Not all residents may have equal access to digital platforms, so alternative support channels must be maintained to ensure inclusivity.

Customer Service

- Leveraging advanced customer service analytic tools to identify service trends, peak interaction periods, and department-specific FAQs.
- Implementing proactive customer engagement strategies through targeted outreach and digital feedback tools to identify service gaps, improve accessibility, and enhance resident satisfaction.
- Consistently and effectively closing the loop with residents as customer interaction volumes continue to rise. High service demands can strain follow-up capacity, making it difficult to ensure timely responses and resolution updates are provided to residents.
- Customer service communication and expectation misalignment with internal departments and divisions may lead to unclear responsibilities or inconsistent follow-through, potentially delaying or complicating the resolution of resident inquiries.



2026 Priority Details

Recreational Services



- Expansion of accessible equipment rental program.
- Digitizing camp forms and processes (intake forms).
- Begin Ontario Camps Association re-accreditation process.
- Develop a framework for the next steps in both internal and external implementation for Age Friendly Communities.
- Explore opportunities to expand programming for seniors and older adults, ensuring that offerings reflect the evolving needs of our residents within existing resources or through alternate funding opportunities.
- Explore opportunities to recognize and retain volunteers through the development of a formal appreciation and engagement program utilizing the newly formed internal working group.

Public Library Services



- Leverage alternative layouts, signage improvement, updated equipment and applications, and new service strategies to align with community use patterns.
- Increase outreach activity beyond annual events with Library presence at local community hubs to drive awareness of services and sign-up new members.
- Participate in York Region libraries' joint initiative to promote library programs and membership in York schools, including distributing library card forms to new kindergarten students.
- Create cultivated reading lists in multiple mediums to increase awareness of the collection and increase circulation.

Heritage & Culture



- Initiate an internal review of long-term interpretive priorities for the KHCC to ensure that exhibitions, programs, and outreach initiatives are aligned with corporate and departmental goals, as well as significant heritage and historic anniversaries.
- Revise and enhance KHCC curriculum-based education programs to align with the evolving needs and expectations of stakeholders.
- Pilot new partnership opportunities, including the launch of a Community Curator program. This initiative will offer artists an accessible and professional gallery space to exhibit their work for a reasonable fee, while also reducing the number of exhibitions requiring direct curation by KHCC staff—allowing staff to focus on other strategic priorities.

Community Engagement



- Finalization and Implementation of Special Events Plan.
- Dedicate resources based on plan development in alignment with strategic priorities.
- Streamline Third Party Event applications and process, in consultation with Service King and Facility Services.
- Continued expansion of the Community Group Affiliation Program to new or emerging community organizations.
- Enhance communication and collaboration with community organizations.



Licensing Services



- Undertake a review of the lottery licence application process and develop online services for lottery applications and reporting, making lottery events more convenient for King's not-for-profit organizations.
- Review and renew the film permit process including by-laws, policies and procedures to create greater alignment between Township divisions and provide better clarity and more efficient service to applicants seeking to film in King.
- Continue to investigate and expand traffic safety tools and plans including aggressive vehicle mitigation tactics and provide greater resources with respect to these tools within the road occupancy and large scale events permitting processes, ensuring greater event preparedness and safety.

Customer Service



- Work with all municipal departments to create and maintain a knowledge-base library for ServiceKING staff to address basic requests for information or customer FAQ's
- Leverage the enhancements within the new CRM software (Launching in Q4 of 2025) to support staff working in the field to easily access customer files, create service request, close service tickets and report back on or close the loop on resident's requests or inquiries through their mobile devices.
- Based on findings from the Customer Experience (CX) Strategy, develop proactive measures to gauge customer satisfaction and identify areas or processes for continued improvement.





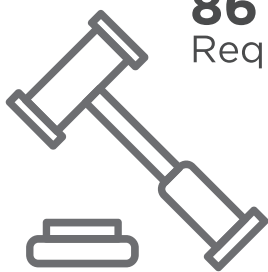
Governing King



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



86 Regulatory
Requests received

105 by-laws
executed by the Clerk



560+

**Council
requests actioned**

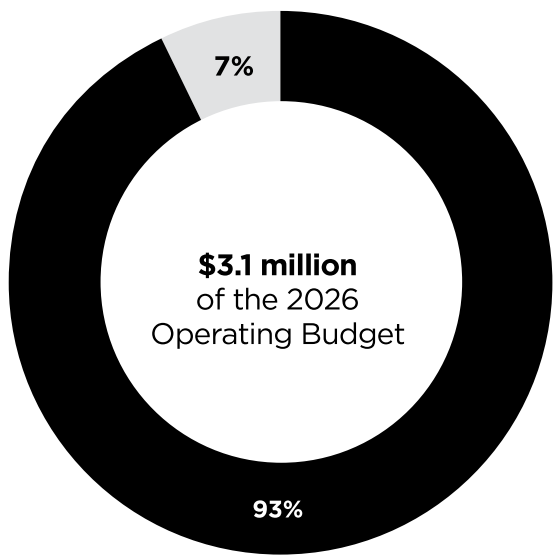


550+
households
received planning
circulations



2026 Operating Budget

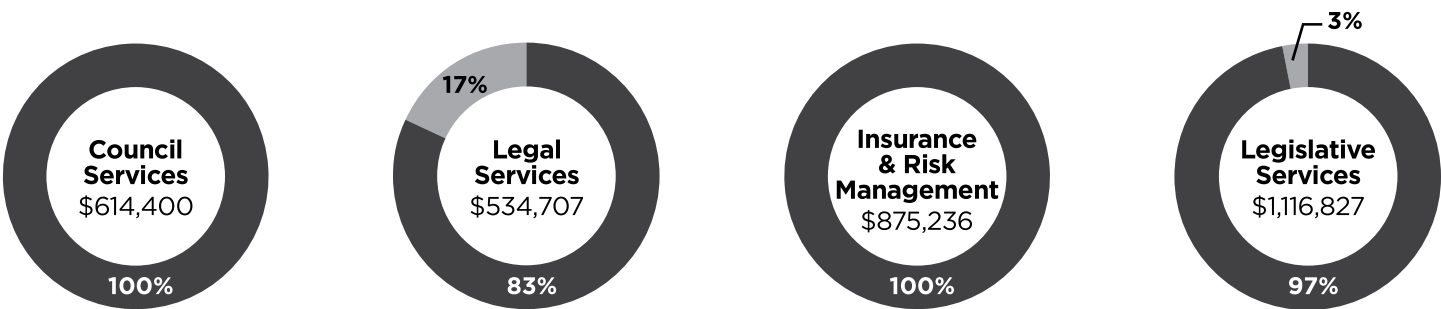
Percentage of 2026 Budget



● Governing King ● Remaining service themes

Services	2024 Approved Budget	2025 Approved Budget	2026 Total Expenses	2026 Total Revenues	2026 Program Changes	2026 Proposed Budget	\$ Change
Council Services	\$584,860	\$631,900	\$614,400	\$-	\$-	\$614,400	\$ (17,500)
Legal Services	\$510,552	\$510,552	\$644,707	\$ (110,000)	\$-	\$534,707	\$24,155
Insurance & Risk Management	\$770,287	\$830,417	\$875,236	\$-	\$-	\$875,236	\$44,819
Legislative Services	\$1,000,886	\$1,069,786	\$1,155,127	\$ (38,300)	\$-	\$1,116,827	\$47,041
Total Governing King	\$2,866,585	\$3,042,655	\$3,289,470	\$ (148,300)	\$-	\$3,141,170	\$98,515

Percentage of 2026 Operating Budget Funded by Property Taxes



● Property tax supported ● Other revenues and recoveries

Service Based Areas

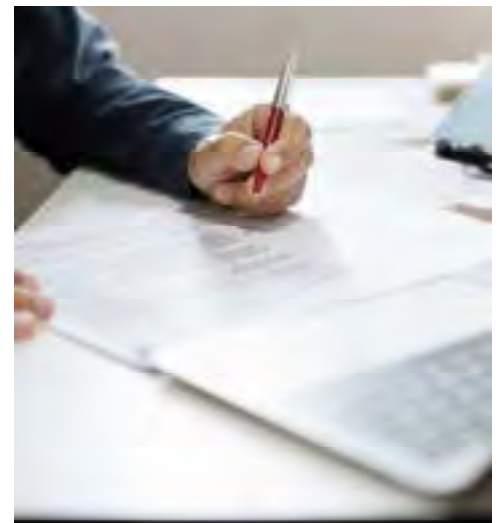
Council Services

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.



2025 Accomplishments by Service Area

Council Services

- 4 Council Education Sessions and 1 working session held to deepen understanding of strategic topics, studies and legislative changes.
- Promoted open dialogue and enhanced communications between citizens, Members of Council and staff by hosting a rebranded, Township-wide “Meet the Mayor and Ward Councillor” event on April 23, 2025.
- Developed policy and advocacy briefings to advance strategic priorities with the provincial government and the Small Urban Mayors of the Greater Toronto and Hamilton Area group.
- Updated the Council Request policy to streamline routine matters through ServiceKING.

Legal Services

- Established the Legal & Real Estate Coordinator position to manage real estate matters and legal agreements for the Township of King, providing expert guidance, developing policies and templates, coordinating outside legal services, overseeing technology for agreement management, and supporting staff across the organization on legal and real estate issues.
- Operationalized and maintained the new procedure for processing 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.



Insurance & Risk Management

- Efficiencies for Procurement by adding a dedicated section on the intranet and streamline processes with Laserfiche forms
- Updates to Procurement and P-Card Processes

Legislative Services

- Developed the 2026-2030 Multi Year Accessibility Plan. The creative process involved significant consultation with the Accessibility Advisory Committee and has resulted in an all-new design from previous versions. The plan will ensure the Township meets its requirements under the AODA in an effective and informed manner.
- The Clerks Division led a collaborative effort with Parks and Heritage Planning to continue rehabilitating the Laskay Successionist Presbyterian Cemetery. This involved the restoration of monuments and the grounds of the cemetery, and an application to the Superior Court of Justice to have the cemetery declared abandoned and ownership transferred to the Township. Staff have also started to review the statuses of the other pioneer cemeteries including surveying three additional cemeteries to determine legal boundaries.
- Completed the 2026 Election Project Plan to support full election readiness, including a comprehensive procurement process for internet voting vendors and the successful acquisition of voting tabulators.
- Launched the Farm 911 – Emily Project, a rural safety initiative providing civic addressing for vacant properties and agricultural field entrances. This program enhances emergency response capabilities by ensuring first responders can locate remote sites more efficiently.



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 departments. 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

- Enhance public engagement and service delivery through digital tools and programs.
- Streamline methods for routine Council inquiries through ServiceKing.

- Expanded service levels of interest may be impacted by limitations on funding.
- Volume of requests and maintaining respond times.

Legal Services

- The increasing complexity of municipal regulations and legal requirements continues to drive demand for legal support across all departments. This presents an opportunity to further strengthen internal expertise and ensure that the municipality remains well-prepared to address emerging legal challenges.
- Legal Services can play a key role in supporting other departments by providing timely guidance on regulatory changes, contract reviews, and policy development, thereby enhancing overall organizational resilience.

- The evolving nature of municipal, provincial, and federal regulations requires ongoing attention to ensure compliance and minimize potential challenges.
- Meeting the increasing demand for legal guidance and support across departments may require careful prioritization and allocation of available resources.

Opportunities

Risks

Insurance & Risk Management

- | | |
|--|--|
| <ul style="list-style-type: none">• Streamlining procurement process by utilizing existing technology to automate vendor performance program.• Review of options for insurance coverage and handling of claims. | <ul style="list-style-type: none">• Changes in the insurance market and impacts of increases to rates.• Increase in deductible to lower premium increases exposes the Township to increased liability of higher claims and legal costs. |
|--|--|

Legislative Services

- | | |
|--|---|
| <ul style="list-style-type: none">• Expanding the use of digital platforms can improve how residents access legislative information and participate in municipal processes, fostering a more connected and informed community.• Interactive tools and targeted outreach can support greater transparency and help to strengthen constructive engagement between the municipality and residents.• Ongoing monitoring of legislative changes at all government levels will enable departments to remain responsive and adapt to new requirements and best practices. | <ul style="list-style-type: none">• The frequent pace of legislative updates requires careful attention to ensure policies and procedures remain current and compliant.• Evolving community priorities and feedback may prompt periodic adjustments to legislative services to maintain alignment with public expectations.• Insufficient attention to legislative procedures could lead to challenges in effective governance and the management of municipal resources. |
|--|---|

2026 Priority Details

Council Services



- Finalize update to the Council-relations administrative and corporate policies.
- Further refine Council concierge services for specialized supports, management of non-routine matters, engagements and advocacy opportunities.
- Enhance the Government Relations framework to support the CAO and Council in building and balancing relationships with federal and provincial government entities.

Legal Services



- Conducting a comprehensive review of the land disposition policy to ensure the Township's approach to managing and transferring municipal land assets is current, transparent, and aligned with evolving regulatory requirements.
- Undertaking a thorough review and update of the Township's land and surplus property indexes to optimize the management and disposition of municipal assets, facilitate timely responses to internal and external inquiries, and enhance accountability in land-related matters.

Insurance & Risk Management



- Review options to join regional insurance pooling project to outline the pros and cons of such an arrangement.
- Vendor Performance Evaluation Pilot project to look assess how well suppliers are meeting contractual obligations and business expectations for quality, delivery, and cost.

Legislative Services



- Delivery of the 2026 Municipal and School Board Elections, including execution of the Election Project Plan and all necessary activities to support the accessible voting experience for electors, culminating in the inauguration and orientation of the new term of Council.
- Undertake a procedural by-law review to align with evolving meeting best practices and support continued improvements in meeting efficiency and governance transparency.





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

33% 
reduction in
water meters with
“no-read” errors

 **710K+** visits
king.ca



660+
e-billing users



265,500+
social media
video views



2.4M+
social media
impressions

12.1K+ engagements
on **SpeaKING**



2,800+ social media
posts published



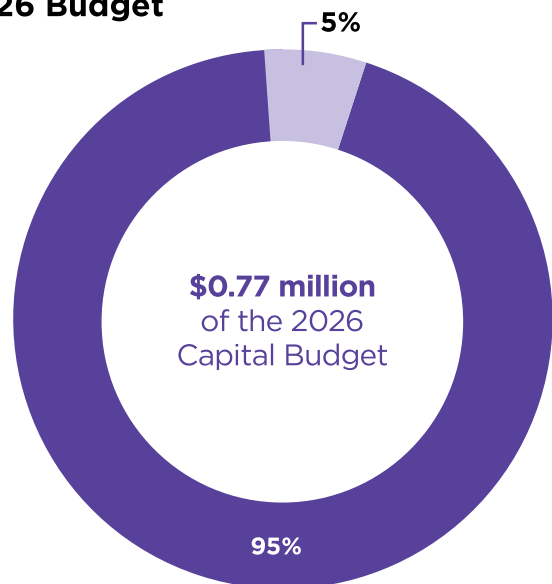
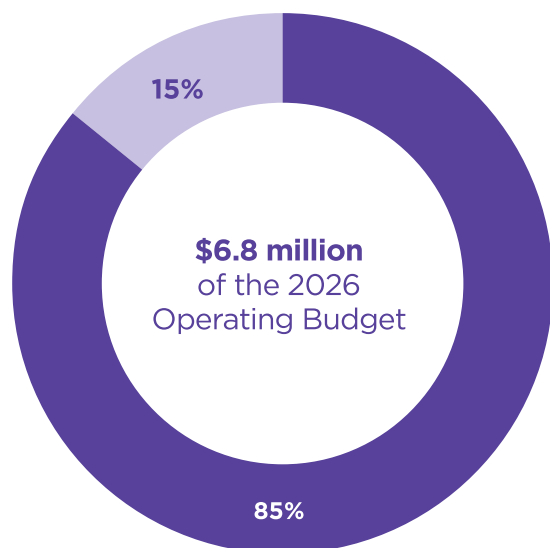
850+ in **King News**
subscriptions



9,500 Total followers
1,600 New followers

2026 Operating Budget

Percentage of 2026 Budget



● Support Services

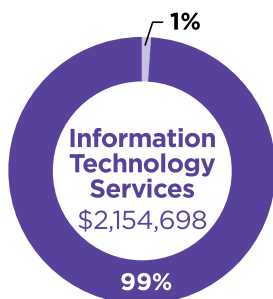
● Remaining service themes

Services	2024 Approved Budget	2025 Approved Budget	2026 Total Expenses	2026 Total Revenues	2026 Program Changes	2026 Proposed Budget	\$ Change
*Information Technology Services	\$1,836,202	\$1,992,428	\$2,169,700	(\$15,000)	\$-	\$2,154,698	\$162,270
**Financial Services	\$687,646	\$790,639	\$1,151,564	(\$123,100)	\$-	\$1,028,464	\$237,825
Human Resources Services	\$750,409	\$1,157,402	\$1,294,294	\$-	\$-	\$1,294,293	\$136,891
Corporate Strategy & Communications	\$2,115,392	\$2,290,493	\$2,311,434	\$-	\$-	\$2,311,434	\$20,941
Total Support Services	\$5,389,649	\$6,230,962	\$6,926,992	(\$138,100)	\$-	\$6,788,889	\$557,927

* Increase in licensing costs with new systems coming online.

** Increase in investment income based on trends with portfolio with some offset to interest income to reserve funds.

Percentage of 2026 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.



2025 Accomplishments by Service Area

Information Technology Services

- King earned MISA's Excellence in Municipal Systems Award for our AI Program.
- King earned AMCTO's E.A. Danby Award for our AI Program.
- Launch of Responsible AI Roadmap.
- Hosted various AI and Data literacy training programs internally.
- Upgraded GIS software to capitalize on new functionality and make mapping better.
- Digital Transformation Framework 2.0 set to release end of year 2025.
- Developed and Formalized Cyber Incident Response Plan.
- Hardened cyber security encryption of all user computers.
- Improved network capabilities at Fire Houses, and expanded communications resilience of Township's Primary and Backup Emergency Operations Centres.
- Designed and implemented sophisticated network capabilities for the launch of Zancor Centre, including a revenue-generating partnership to broadcast rink-based events.
- Upgraded electronic permitting system to one that is more secure and market-current.
- Initiated the integration of King Library systems into the Township's for greater security, management and future cost savings.

Financial Services

- Completed the first year of the Service Based Budget for 2025.
- Updated and Completed our Development Charge Background Study.
- Created a training document for all Service King staff in dealing with finance questions on either tax or water billing inquiries.
- In partnership with Public Works completed the funding strategy to fully fund the Township's asset management plan.



Human Resource Services

- Launched enhanced electronic workflows for automated Fitness Benefit Approval and Incident and Injury Reporting via integrated dashboards.
- Digitized Joint Health and Safety Committee (JHSC) Inspection Forms, improving compliance tracking and reporting efficiency.
- Initiated Payroll Time & Attendance Software Implementation, following a successful RFP process.
- Revamped the HR Intranet Portal to offer a more interactive, user-friendly experience, centralizing access to key HR forms, policies, and learning resources.
- Rolled out a comprehensive DEI survey to better understand employee experiences and inform future programming.
- Supported inclusive excellence through targeted communications and engagement initiatives.

Corporate Strategy & Communications

- Completed and presented the 2025 Customer Experience Roadmap and Action Plan to Council, to guide King in its ongoing improvement efforts to optimize citizen, business and customer experiences with service delivery.
- Updated the Township's Project Management Framework to include all processes associated with Project Planning to guide staff in their efforts to successful project delivery.
- Published King's Public Engagement Assessment Tool to strengthen and scale Township's public engagement practices ensuring thoughtful, consistent and meaningful engagement on municipal projects.
- Redesigned the King Bulletin and launched 'King News', the Township's email newsletter, and increased distribution frequency to bi-weekly to improve storytelling.
- Integrated King News with the Township's website, providing residents the option to subscribe to receive real-time email notifications on website alerts and news; Council meetings and agendas; Public Planning and Heritage Act notices; and events.
- Created 175th anniversary branding to celebrate King Township's milestone, along with marketing materials to support special events, including: the book launch of The History of King Township: A Community Shaped by the Land; Canada Day and the Raspberry Social and Community Picnic.
- Executed a successful marketing campaign that attracted over 2,000 attendees to the official opening of Zancor Centre on January 26, 2025.
- Facilitated public engagement in support of several Public Open Houses including: 'Our King' Official Plan Review; Updated Parks, Trails and Facilities Master Plans; Transportation Master Plan and Waste Collection; and Age-Friendly Community.

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 departments. 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

- Leveraging our data better via Data Warehousing
- Expand Automation & AI Use Cases
- Leverage client service, operational, and security capabilities of new staff.
- Leverage underutilized capabilities of existing systems
- Strong IT policy, governance, training and customer service competencies are now available as a resource.
- Capitalize on team members' Business Continuity Planning skillsets.

- Malicious actors are employing AI towards cyberattacks, making them more difficult to detect and defend.
- Institutional knowledge requires documentation and cross training to ensure business continuity.

Financial Services

- Balancing the needs of the community and the budget increase impacts.
- Increases to service levels while keeping expectations of the budget in line with inflation.
- Additional enrolment for e-billing due to mail service disruption.

- Changes in development charges and revenue declining due to the economy (inflation and interest rates) and its impact on growth-related capital projects.
- Reduction in overall development charge rate and ability to fund and finance future infrastructure needs for the Township.
- Delays with payments due to mail service disruption and communication with property owners.

Opportunities

Risks

Human Resource Services

- | | |
|--|--|
| <ul style="list-style-type: none">• The integration of artificial intelligence into HR workflows—such as recruitment screening, performance analytics, and compliance tracking—offers significant time savings and improved decision-making. King Township is exploring AI tools that complement human oversight, ensuring ethical and inclusive practices• Collaborations with High Schools and Universities are expanding access to co-op placements, custom training, and applied research. These initiatives support workforce upskilling and leadership development across municipal functions.• Enhanced digital tools and dashboards are enabling HR and departmental leaders to make informed decisions based on real-time metrics. This supports strategic planning, continuous improvement, and alignment with modernization goals• Hybrid work arrangements and alternative scheduling options are being refined to support employee well-being, engagement, and retention. These models are increasingly viewed as essential for attracting top talent and maintaining a high-performing workforce. | <ul style="list-style-type: none">• As HR strives to tailor processes to individual employee needs, maintaining consistency, fairness, and privacy remains a challenge. This is especially relevant in areas like performance management, accommodations, and benefits administration.• While hybrid models offer flexibility, they also introduce risks related to team cohesion, digital fatigue, and equitable access to development opportunities. Changes to hybrid arrangements could impact recruitment and retention, particularly among younger professionals who prioritize work-life balance.• With anticipated retirements in the public sector, the lack of formal succession planning poses a risk to institutional knowledge and leadership continuity. We are addressing this through cross-departmental development and targeted leadership programs.• Despite the benefits of digital transformation, some employees may resist new tools or lack the necessary training. Ensuring inclusive onboarding and ongoing support is critical to successful implementation. |
|--|--|

Opportunities

Risks

Corporate Strategy & Communications

- | | |
|---|--|
| <ul style="list-style-type: none">• The municipal sector is increasingly using data analytics to guide strategic planning and improve transparency. King Township is advancing its use of internal and external data to support evidence-based decisions, optimize resources, and monitor progress across corporate and service levels.• Continued investment in digital platforms and a customer-focused culture is enhancing service delivery and operational efficiency. Tools like online portals, automated workflows, and virtual assistants enable faster, more accessible services that meet community expectations while reducing administrative workload.• Internal transformation initiatives offer a unique opportunity to break down silos and foster collaboration across departments. Empowering deep into the organization through innovative project management and process improvement efforts, builds a culture of continuous improvement and better respond to evolving community needs.• Social media storytelling allows the Township to reach residents in real-time while providing the option for two-way communication (and reducing information-only calls and emails). The use of engaging photos and video creates more meaningful, memorable content that informs and strengthens community. | <ul style="list-style-type: none">• Sustaining public trust in municipal government institutions, systems, and processes through transparency, openness, and public awareness.• The public sector is working to foster a customer-first mindset but must ensure that digital transformation efforts do not leave behind residents facing barriers to technology access or digital literacy. Inclusive design and alternative service channels are essential to maintaining equitable access and public trust.• As transformation efforts accelerate, there is a need to monitor change fatigue, especially if corporate initiatives are not strategically aligned with service delivery goals across various service areas. Without clear prioritization and support, there's a risk of burnout, reduced engagement, and diminished project outcomes.• A rise in negative social media commentary and the spread of misinformation, driven by heightened public scrutiny and declining trust in government, requires constant monitoring to correct narratives and manage reputation.• Failure to prioritize accessibility on digital platforms can result in legal penalties, financial consequences, damage to public reputation, and social inequity. |
|---|--|

Opportunities

Risks

Corporate Strategy & Communications

- | | |
|---|---|
| <ul style="list-style-type: none">• Continuous improvements to user experience of the Township's website on its journey towards compliance with the Accessibility for Ontarians with Disabilities Act.• Proper media monitoring ensures proactive reputation and crisis management. Monitoring enables the detection of negative mentions, reviews, or misinformation in real time, allowing for swift and informed responses before issues escalate to help manage public perception. | <ul style="list-style-type: none">• Monitoring data can be unreliable due to "noise" from irrelevant mentions, duplicate content, spam, and bots. Setting up a comprehensive media monitoring program requires significant investment in time, budget, and human resources. |
|---|---|



2026 Priority Details

Information Technology Services



- Build more AI and Automation tools to increase efficiency.
- Enhance and improve GIS portal.
- Leverage data warehousing to increase organizational intelligence.
- Formalize Cyber Resilience Playbook.
- Strengthening Cyber Security Alliances across York Region Municipalities.
- Standardize device implementations through procurement and deployment strategies.
- Select and implement cyber security policies and products that address risk areas.
- Cross train and develop staff to enhance skill sets and competencies to better serve citizens and internal customer service base.

Financial Services



- Updating our website for the 2026 Development Charge Background study and revised rates
- Replacement of our Enterprise Resource Planning system and implementation plan over the next 2 years.
- Including the replacement of the tax, water and wastewater systems, with the core finance systems for payroll, accounts receivable, payables, and the general ledger.



Human Resources Services



- Finalize and expand the Time and Attendance System to include all seasonal and part-time divisions, with ongoing training and support for supervisors and staff.
- Centralize the Health and Safety Program through a comprehensive, trackable platform that includes automated reporting, compliance dashboards, and internal training modules.
- Advance the Corporate Performance Accountability Program by integrating metrics into township-wide dashboards for real-time visibility into retention, engagement, and training outcomes.
- Initiate a Data Master Plan to guide how Human Resources collects, stores, and analyzes employee data, supporting predictive workforce planning and strategic reporting.
- Enhance learning tools and technology across all staff levels, including mobile-accessible training, microlearning modules, and AI-powered coaching platforms.
- Deploy AI in Human Resources operations for resume screening, onboarding workflows, and employee feedback analysis, ensuring ethical use and transparency.

Corporate Strategy & Communications



- Update the Township's Customer Service Policy to ensure alignment with current performance expectations and practices when delivering municipal services.
- Deliver the 2023-2026 Community Report summarizing qualitative and quantitative strategic and operational service accomplishments over the current term.
- Facilitate engagement sessions with all Township service areas leveraging the Customer Relationship Management (CRM) software to tailor, improve and streamline customer service ticket process workflows for enhanced customer service delivery efforts.
- Develop and adopt a Memorandum of Understanding with York University and King to formalize a partnership and establish mutual goals around themes of community development, research, learning and employment, growth and sustainability.
- Develop a formal internal Project Management Training Program for all staff on the current Project Management Framework, to further standardize project planning, improve success rates, enhance collaboration and increase efficiency / quality of work on municipal projects.

Corporate Strategy & Communications



- Update the Township's Communications Policy to ensure alignment with newly established processes and procedures as well as municipal best practices.
- Refresh the Township of King's Corporate Branding and Style Guide to reflect updates made to visual identity, including typography and graphics.
- Conduct a review of the King Township website and make recommendations to improve accessibility and user experience.
- Implement a media monitoring process to automate and enhance tracking across online news, social media, broadcast, and print outlets.
- Enhance storytelling on King Township's LinkedIn to profile the work of staff.





HR Assistant

Business Case Summary - 2026 Budget

Reference #

2026-12

UNFUNDED

Initiative Details

Department:	Corporate Services	Tax Levy Impact:	Yes
Division:	Human Resources	Date:	19-Jun-25
Submitted By:	Jodi Mancini	Laserfiche Doc #:	

Recommendation

The HR department serves as the backbone of workforce management and development. As the organization undergoes rapid growth, the demand on HR has risen significantly, outpacing its current capacity. This proposal outlines the urgent need for additional HR staffing resources to address these challenges, improve operational efficiency, and enhance employee satisfaction. The Human Resources Division is currently operating under significant strain due to increased staffing demands, a lack of redundancy in critical functions such as payroll, recruitment and a shift in the HR associate responsibilities toward organizational development. With 202 full-time employees (including Library staff), approximately 150 volunteer firefighters, and 250 contract and seasonal staff, the current HR structure is insufficient to meet operational and strategic needs. Investing in expanded HR capacity will ensure the organization's ability to sustain its growth trajectory while maintaining a high-quality employee experience.

Corporate Strategic Plan Alignment

Impacted Area(s)		Discussion of Impact
Priority Area(s)		The HR department is currently stretched to its limits, managing responsibilities such as: - Payroll administration and back up - Employee relations and compliance - Training and development - Recruitment With rapid company expansion and higher turnover rates, the department is struggling to maintain efficiency and quality. This has led to delays in critical hiring processes, administrative overload, and insufficient focus on strategic initiatives. By increasing staffing, HR will gain the capacity to: - Alleviate workload pressure on current team members
Objective(s)		- Focus on strategic projects that drive organizational success - Ensure accurate and timely payroll processing through added backup support. A single point of failure in payroll processing poses a significant operational and reputational risk. - Legal and Investigative workload: Absence of support to the HR Manager increases vulnerability to compliance breaches and delayed response to HR issues. What Problems Will the Project Solve? Enhancing HR staffing levels will address several critical issues: - Enhanced accuracy and reliability of payroll operations, particularly during peak periods or during absences of current personnel. - Reduction of bottlenecks in the hiring process, enabling back-up in recruitment and onboarding - Minimization of employee burnout and turnover through improved HR support
Key Results		These improvements will contribute to a more consistent employee experience and a responsive HR team better equipped to meet workforce needs in real time.

Financial Impact (Operating Budget - Incremental)

One Time Request for Annual Budget Only?	No	Salary Pay Grade if Applicable			
2026 Budget		# of Months in 2026	Annualized Budget Impact (12 Months)	# of Staff	G/L Account #
Revenues					
				1	
	\$ -		\$ -		
Total Revenues	\$ -		\$ -		
Expenses					
Salaries	\$ 76,800	12	\$ 76,800	1	10-12-1212-2000
Benefits	\$ 24,600	12	\$ 24,600		10-12-1212-2200
Office supplies	\$ 500	12	\$ 500		10-12-1212-3000
Memberships			\$ -		
Training			\$ -		

Cell Phone			\$	-			
Furniture (If applicable)	\$	1,000	12	\$		-	10-12-1212-3000
Computer	\$	2,500	12	\$		-	10-12-1212-3019
Total Expenses	\$	105,400	12	\$		101,900	
Net Expenses/(Revenue)	\$	105,400		\$	101,900	1	
Rationale and Impact Review							
Rationale and Benefits				Impact of Not Proceeding			
Increasing HR staffing provides the organization with several competitive advantages: - Enhanced ability to attract and retain top talent through streamlined hiring and onboarding processes - A more engaged and productive workforce, supported by timely and effective HR interventions - Improved compliance and risk management, safeguarding the organization's reputation and financial stability - Scalability of HR services to sustain company growth and meet future challenges •Supports Payroll Continuity: Provides essential backup for payroll processing, minimizing risk during absences and ensuring uninterrupted compensation delivery. •Boosts HR Capacity: Addresses the surge in recruitment volume and specialized roles, ensuring timely hiring and reducing delays across departments •Strengthens Leadership Effectiveness: Frees up the HR Manager to focus on strategic planning, workforce development, and organizational initiatives. •Improves Staff Well-being: Reduces burnout and workload pressure on the existing HR team, enhancing morale and retention. •Enhances Organizational Resilience: Aligns HR staffing with municipal benchmarks and prepares the Township for continued growth and complexity.				•Operational Strain: Without additional HR support, the current team will continue to face unsustainable workloads, increasing the risk of burnout, errors, and delays in recruitment and payroll processing. •Service Disruption: Delays in hiring could lead to understaffed departments, impacting service delivery across the Township. •Strategic Setback: The HR Manager will remain overextended, limiting capacity for strategic planning, workforce development, and compliance initiatives. •Baseline Forecast: Recruitment volume has nearly doubled since 2023, while HR staffing has remained flat. Without intervention, this gap will widen, reducing efficiency and increasing risk. •Feasibility & Risk Mitigation: While there are moderate risks (e.g., funding, onboarding delays), the benefits—operational continuity, staff well-being, and strategic capacity—clearly outweigh them. The project is scalable and should be phased to align with budget cycles.			
Performance Measures							
Explanation				Explanation			
Additional Information (Optional)							



HOLLAND MARSH DRAINAGE SYSTEM

Joint Municipal Service Board

2026 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 all 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 2026 may be executed.

SUMMARY OF 2026 PLANNED ACTIVITIES

The following is a summary of the activities planned by the Board in 2026.

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.

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 2026:

- *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:

- | | |
|-----------------|--------------------|
| • King Drain 10 | • King Drain 15 |
| • King Drain 11 | • River Road Drain |
| • King Drain 12 | |
| • King Drain 14 | |

The annual maintenance and operation costs for 2026 are estimated at \$621,500.00. Revenue tallying this amount is derived from OMAFRA grants, landowner, and municipal contributions.

CAPITAL WORKS

The following capital works are proposed for 2026.

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 2026, and construction will be tendered in 2026.



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 final engineering report will be filed in 2026, and construction will be tendered in 2026.

MELIDY DRAIN

The Board received a Petition for Drainage Works by landowner at 122 Ondrey Street, Bradford to improve drainage. The Board has appointed an Engineer pursuant to Section 8 of the *Drainage Act* to make an examination of the area described in the petition. The final engineering report is expected to be filed in 2026, and thereafter construction.

COLBAR MARSH

The Board received a Petition for Drainage Works by landowners to improve the berms. The Board has appointed an Engineer pursuant to Section 8 of the *Drainage Act* to make an examination of the area described in the petition and to prepare a preliminary report.

FRASER CREEK

The Board received a Petition for Drainage Works by Road Authority to improve drainage. The Board has appointed an Engineer pursuant to Section 8 of the *Drainage Act* to make an examination of the area described in the petition and to prepare a preliminary report.

The Board plans to manage the following issues as top priorities in 2026:

- North Canal and Road Realignment/400 MTO Bridge – The final phase of the Canal Improvement Project involves realigning the Canal beneath the MTO North Bridge, along with the associated realignment of Canal Road. The Board will be engaging K. Smart Associates Limited, the original author of the Canal Improvement Project, to advance the design, determine land requirements, and address other matters related to the relocation.
- High-speed fibre internet is scheduled to be available at the Art Janse Pumping Station in 2026. This upgrade will enable the installation of a modernized SCADA system, enhancing reliability and functionality, reducing downtime and supporting more efficient maintenance.
- Continue investigating options for improved management of the Main Drain, which is first and foremost a municipal drain but is also used as an irrigation source. While Board staff make every effort to accommodate the current use of the drain as an

irrigation source, it is challenging to accommodate both the purpose of the drain and this ancillary use.

- 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 2025 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.
- On February 11, 2021, the Board passed a resolution to appoint a drainage engineer under Section 76 of the *Ontario Drainage Act* to develop an updated assessment schedule for the Main Drain and Pumping Operations. This work aimed to establish variable levy rates based on land use. Pursuant to the *Ontario Drainage Act*, the Board applied to the Agriculture, Food and Rural Affairs Appeal Tribunal for permission to procure a report to replace the Schedule of Assessment prepared in 1990 by Young-Smart Engineering Company. Permission was granted. The appointed Engineer was tasked with reviewing the existing levy structure and developing a new framework that could apply variable rates

to lands modified through development. As part of this process, the engineer held a landowner meeting, gathered landowner information, and developed land use categories. The Engineer presented findings at a Meeting to Consider. The Final Report was completed on June 30, 2025 and subsequently adopted by By-law.

- The Board remains actively engaged with the Ministry of Environment, Conservation and Parks on the Holland Marsh Phosphorus Recycling Facility Project, funding was secured in 2022. The Town of Bradford West Gwillimbury is the proponent and owner of the facility. The first phase of the project will focus on engineering, potential land acquisition, and the hiring of a project manager. The facility is anticipated to operate as a hybrid site, combining an engineered wetland with built infrastructure. The Board has actively participated in all stakeholder meetings, with the Drainage Superintendent providing direct engagement with the Ministry of Environment, Conservation and Parks.



- 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. The Committee Coordinator performs all duties of the Clerk under the *Drainage Act*.
- 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 2026.

- The Board has actively worked to educate and raise awareness about the Holland Marsh Drainage System, highlighting both its agricultural and historical significance. In 2025, the Holland Marsh Drainage Scheme proudly celebrated its 100th anniversary, commemorating the year the Holland Marsh was transformed into productive agricultural land. 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 \$166,000.00.

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 2026 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
2026 DRAFT Budget Overview - Revenues**

Budget 2026	Township of				Total Revenues	Total Expenditures
	OMAFRA	King	Town of BWG	Other*		
HMDSJMSB	\$ -	\$ 83,000	\$ 83,000	\$ -	\$ 166,000	\$ 166,000
Drainage Superintendent	48,780	28,780	20,000	-	97,560	97,560
Main Drain Maintenance (New Schedule)	78,652	166,477	98,791	16,310	360,230	360,230
Perimetre Canal Maintenance (New Schedule)	57,394	102,266	67,356	12,984	240,000	240,000
BWG Drains	5,246	-	63,754	-	69,000	69,000
TOK Drains	12,831	62,169	-	-	75,000	75,000
Melidy Drain	-	-	60,000	-	60,000	60,000
Colbar Marsh	26,667	53,333	-	-	80,000	80,000
Fraser Creek	20,000	-	40,000	-	60,000	60,000
North Canal Re-alignment	-	-	-	100,000	100,000	100,000
	\$ 249,570	\$ 496,025	\$ 432,901	\$ 129,294	\$ 1,307,790	\$ 1,307,790

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

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

	2023 Actual	2024 Actual	2025 Budget	2025 Actual 30-Sep-25	2026 Budget DRAFT	Variance 2026 Budget / 2025 Budget \$	
EXPENDITURES							
HMDSJMSB	164,219	165,795	150,000	127,685	166,000	16,000	A
Drainage Superintendent	78,001	64,177	89,000	54,628	97,560	8,560	A
Holland Marsh Drainage System	438,521	395,331	374,200	224,924	477,500	103,300	B
BWG Drains	77,393	26,224	81,000	167,231	69,000	(12,000)	C
TOK Drains	64,301	54,370	24,000	14,730	75,000	51,000	D
Contribution to Reserves			-	-	122,730	122,730	E
Section 76	13,788	25,695	-	51,038		-	
Professor Day Pumphouse Replacement	-	-	450,000	23,553		(450,000)	
Fleet	25,636	-	-	-		-	
Melidy Drain	50,697	10,064	-	1,349	60,000	60,000	
Drain 16	-	28,698	-	12,037		-	
Colbar Marsh					80,000	80,000	
Fraser Creek					60,000	60,000	
North Canal Re-alignment					100,000	100,000	
Total Expenditures	912,556	770,354	1,168,200	677,175	1,307,790	139,590	

Notes:

- A** to reflect actual and account for inflationary increases
- B** to reflect actual and account for inflationary increases
\$180,000 is earmarked for Interval 18 (MTO)

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

		<u>2026</u>
C Work on BWG drains includes:	Horlings	15,000
	Morris Road	50,000
	River Road	4,000
		<u>\$ 69,000</u>

		<u>2026</u>
D Work on TOK drains includes:	Drain 2	2,500
	Drain 3	2,500
	Drain 4	2,500
	Drain 5	2,500
	Drain 8	12,000
	Drain 10	10,000
	Drain 11	12,000
	Drain 12	12,000
	Drain 14	13,000
	Drain 15	6,000
		<u>\$ 75,000</u>

E Based on Option 1 below

	Option 1	Option 2	Option 3
	\$64.25/ha (agr)	\$67.25/ha (agr)	\$70/ha (agr)
	\$96.38/ha (non-agr)	\$101/ha (non-agr)	\$105/ha (non-agr)
Total Assessment	\$360,230	\$377,497	\$392,451
Estimated Operating Cost	(237,500)	(237,500)	(237,500)
Transfer to Reserves	<u>\$122,730</u>	<u>\$139,997</u>	<u>\$154,951</u>



XING

2026 Capital Program & Forecast 2026-2035



2026 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										
16-26-17 Nobleton Park Revitalization (Phase 2)	2,025,000							(2,025,000)		(2,025,000)
Forestry & Tree Management										
16-26-33 Tree Planting Program	250,000							(250,000)		(250,000)
Climate Change Initiatives										
16-26-41 Climate Change Initiatives	100,000	(100,000)								(100,000)
Total Greening King	2,375,000	(100,000)						(2,275,000)		(2,375,000)
Keeping King Safe										
Fire & Emergency Services										
14-26-01 Pumper Tanker - Stn 36 Schomberg	1,400,000	(750,000)	(650,000)							(1,400,000)
14-26-05 Personal Protective Equipment	75,000							(75,000)		(75,000)
14-26-13 Rapid Intervention Equipment	75,000		(75,000)							(75,000)
14-26-24 Radio Replacement / Upgrade	370,000	(370,000)								(370,000)
14-26-27 Upgrade Extrication Tools to Electric	150,000	(105,000)	(45,000)							(150,000)
14-26-30 Vehicle Replacement - Fire Prevention Officer	50,000	(50,000)								(50,000)
14-26-36 Information Technology (IT) Upgrade -- Fire Stations	30,000	(30,000)								(30,000)
14-26-59 Schomberg Fire Hall Generator	301,600	(301,600)								(301,600)
Traffic Calming										
15-26-26 Growth-Related Traffic Calming Implementation	75,000	(37,500)	(37,500)							(75,000)
Total Keeping King Safe	2,526,600	(1,644,100)	(807,500)					(75,000)		(2,526,600)
Maintaining King										
Road Maintenance										
15-26-04 2025 Gravel Conversion - Additional Funding	700,000	(70,000)	(630,000)							(700,000)
15-26-07 Stormwater Master Plan/Asset Management	784,000		(100,000)					(684,000)		(784,000)
15-26-11 Bridges & Culverts - Annual Relining/Rehabilitation	1,376,960	(1,176,960)					(200,000)			(1,376,960)
15-26-29 Roads & Related Infrastructure Improvements	2,054,000	(210,335)			(895,000)	(948,665)				(2,054,000)
15-26-48 Roadside Safety Assessment / Guide Rail Warrant Study	31,200	(31,200)								(31,200)
20-26-18 King City - Manitou (Watermain Replacement)	250,000						(250,000)			(250,000)
21-26-12 Burton Grove Stand-Alone Power Systems (SPS) Generator Retrofit	400,000						(400,000)			(400,000)
21-26-15 Supervisory Control and Data Acquisition (SCADA)	768,288						(768,288)			(768,288)
21-26-19 Nobleton Septic Conversion Phase 4 Feasibility Study	50,000						(50,000)			(50,000)
21-26-20 Inflow and Infiltration (I&I) Reduction - York Region Partnership	150,000						(150,000)			(150,000)



2026 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
Sidewalk Maintenance										
15-26-06 Sidewalk Replacement	400,000	(400,000)								(400,000)
15-26-25 Active Transportation Strategy Implementation	125,000	(62,500)	(62,500)							(125,000)
Street Lighting										
15-26-37 Traffic Signals - Various Locations	100,000	(100,000)								(100,000)
Facility Maintenance Services										
15-26-42 Facility Improvement - Asset Management	1,152,940	(1,152,940)								(1,152,940)
Fleet Services										
15-26-16 Fleet/Equipment (Repair & Replacement)	1,730,000	(1,730,000)	(450,000)							(1,730,000)
15-26-63 Fleet/Equipment (Growth & New)	450,000									(450,000)
Total Maintaining King	10,522,388	(4,933,935)	(1,242,500)		(895,000)	(948,665)	(1,818,288)	(684,000)		(10,522,388)
Planning & Growing King										
Planning & Policy Services										
18-26-44 Urban Areas Zoning By-law Update	150,000	(75,000)	(75,000)							(150,000)
Total Planning & Growing King	150,000	(75,000)	(75,000)							(150,000)
Serving King										
Public Library Services										
17-26-10 King City Library Lighting Upgrades	60,000								(60,000)	(60,000)
17-26-50 Collection Development	30,000		(30,000)							(30,000)
17-26-51 Information Technology Equipment Replacement	14,340	(14,340)								(14,340)
17-26-62 Schomberg Library Addition for Storage of Tables and Chairs	31,200								(31,200)	(31,200)
17-26-69 Library Camera Replacement	50,400	(50,400)								(50,400)
Total Serving King	185,940	(64,740)	(30,000)						(91,200)	(185,940)
Support Services										
Information Technology Services										
11-26-02 Hardware Replacement	195,000	(195,000)								(195,000)
11-26-03 Replacing Enterprise Resource Planning Solution - Phase 1	350,000	(273,000)					(70,000)	(7,000)		(350,000)
11-26-08 Software Initiatives	220,000	(220,000)								(220,000)
Total Support Services	765,000	(688,000)					(70,000)	(7,000)		(765,000)
Total Capital Service Based Budget	16,524,928	(7,505,775)	(2,155,000)		(895,000)	(948,665)	(1,888,288)	(3,041,000)	(91,200)	(16,524,928)

TOWNSHIP OF KING

Capital Projects

Project	11-26-02 Hardware Replacement			
Department	Administration			
Version	3. Approved Budget	Year	2026	

Description

The municipality is undertaking a phased, multi-year refresh of staff computing devices, including laptops and mobile phones, to ensure continued security and performance. This initiative is driven in part by the end-of-life status of Windows 10, which is no longer supported and poses increased vulnerability to cybersecurity threats. In addition, we are enhancing our cybersecurity infrastructure. This includes the implementation of additional firewalls and advanced protection measures against ransomware, data breaches, and other emerging threats. Improvements to our event logging and investigation capabilities will further strengthen our ability to monitor and respond to potential risks.

Justification

To maintain security and efficiency in its technology environment, the municipality is adopting a phased approach to upgrading staff devices. This distributes costs over multiple years, ensures continued compatibility with modern systems, security, and supports long-term sustainability. We're also optimizing mobile service plans to reduce costs while extending the lifecycle of devices. As cyber threats become more advanced, we're proactively strengthening our digital defenses to better protect sensitive information and ensure the resilience of our systems.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	195,000	48,750	48,750	48,750	48,750
Expenditures Total	195,000	48,750	48,750	48,750	48,750
Funding					
Capital Tax Levy	195,000	48,750	48,750	48,750	48,750
Funding Total	195,000	48,750	48,750	48,750	48,750

TOWNSHIP OF KING

Capital Projects

Project	11-26-03 Replacing Enterprise Resource Planning Solution - Phase 1			
Department	Corporate Services			
Version	3. Approved Budget	Year	2026	

Description

The current financial system has become obsolete and will not be supported by its vendor. The system supports several critical systems for operations:

- Accounts Receivable, Accounts Payable, General Ledger, Payroll
- Utility and Property Tax Billing
- Point of Sale terminals
- Reporting
- Integration with other systems
- Customer Service Portal

The project will be phased over 2 years given the amount of workload involved. Combined with the 2027 request (11-27-03) the total cost is \$700,000. The annual operating budget requirement for the licenses is estimated at \$100,000 will need to be adjusted when the system is fully in place.

Justification

The financial system controls all the transactions for the Township and is a vital to the operations of the core systems.

It is imperative that the system is implemented before it is unsupported by the vendor.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	350,000	87,500	87,500	87,500	87,500
Expenditures Total	350,000	87,500	87,500	87,500	87,500
Funding					
Reserve Funds	77,000	19,250	19,250	19,250	19,250
Capital Tax Levy	273,000	68,250	68,250	68,250	68,250
Funding Total	350,000	87,500	87,500	87,500	87,500

TOWNSHIP OF KING

Capital Projects

Project	11-26-08 Software Initiatives			
Department	Corporate Services			
Version	3. Approved Budget	Year	2026	

Description

The 2026 capital budget for IT software initiatives aims to support both foundational and forward-looking technology projects.

* **GIS Enhancement** - Upgrading the Geographic Information System to support improved spatial data analysis, mapping, and planning capabilities. * **HR Recruitment Automation** - Implementing technology to streamline and automate the recruitment process for human resources, enhancing efficiency and candidate experience. * **Cyber Security Improvements** - Strengthening cyber defenses to safeguard sensitive data and ensure secure operations. * **CRM/Citywide Work Order Integration** - Integrating customer relationship management systems and work order processes citywide for better coordination and service delivery. * **Laserfiche Exploration** - Exploring the use of Laserfiche, One Drive, Sharepoint for advanced document management and workflow automation. * **Increased Copilot/Agent Licences** - Expanding access to copilot and AI agent technologies to support staff and automate routine tasks. * **Additional Tracking Software** - Deploying new tracking solutions to enhance transparency, accountability, and operational oversight. * **New Technology Steering Committee Pilot Programmes** - Launching 2026 pilot initiatives to evaluate emerging technologies and their potential for broader implementation including Data Warehousing.

Justification

Each project has been carefully evaluated for its potential to deliver measurable value, reduce long-term costs, and empower teams to leverage technology for better decision-making and service delivery.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	220,000	55,000	55,000	55,000	55,000
Expenditures Total	220,000	55,000	55,000	55,000	55,000
Funding					
Capital Tax Levy	220,000	55,000	55,000	55,000	55,000
Funding Total	220,000	55,000	55,000	55,000	55,000

TOWNSHIP OF KING

Capital Projects

Project	14-26-01 Pumper Tanker - Stn 36 Schomberg		
Department	Community Services		
Version	3. Approved Budget	Year	2026

Description

We are requesting capital funding to replace the existing pumper and tanker with a more versatile and capable Pumper Tanker apparatus. This upgrade will enhance operational efficiency, reduce fleet size, lower maintenance costs, and support long-term infrastructure planning, including removing the necessary renovations at Station 36.

This replaces the 2001 Spartan Truck currently at the station.

Justification

Strategic and Financial Benefits

- Operational Efficiency: One versatile unit can handle a broader range of incidents.
- Cost Savings: Fewer vehicles mean lower long-term maintenance and replacement costs.
- Infrastructure Alignment: Reduces the scope and cost of necessary upgrades at Station 36.
- Sustainability: A leaner fleet supports environmental and fiscal responsibility goals

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	1,400,000				1,400,000
Expenditures Total	1,400,000				1,400,000
Funding					
Development Charges	650,000				650,000
Capital Tax Levy	750,000				750,000
Funding Total	1,400,000				1,400,000

TOWNSHIP OF KING

Capital Projects

Project	14-26-05 Personal Protective Equipment		
Department	Community Services		
Version	3. Approved Budget	Year	2026

Description

Most Personal protective gear has a life span of 10 years. We are always doing everything possible to maximum our life span. Generally speaking we attempt to change bunker gear in the 8th year of it's life, once new gear goes into service the old gear will become spare gear until it's expiry.
Personal protective gear would be the following but not limited to:

- Bunker Gear
- Boots
- Helmet
- Balaclava
- Face-piece

Justification

Personal Protective Equipment is essential for front-line firefighters to ensure their safety and effectiveness in hazardous environments. Firefighters face extreme heat, toxic smoke, falling debris, and sharp objects during operations. PPE—including helmets, Bunker Gear, gloves, boots, provides critical defense against burns, respiratory injuries, and physical trauma. It also enhances operational performance by allowing firefighters to work longer and more safely in dangerous conditions.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	75,000	37,500	37,500		
Expenditures Total	75,000	37,500	37,500		
Funding					
Reserve Funds	75,000	37,500	37,500		
Funding Total	75,000	37,500	37,500		

TOWNSHIP OF KING

Capital Projects

Project	14-26-13 Rapid Intervention Equipment		
Department	Fire & Emergency Services		
Version	3. Approved Budget	Year	2026

Description

This project proposes the conversion of an existing pickup truck into a Rapid Intervention Fire Truck (RIFT) to enhance the department's ability to respond quickly and effectively to small-scale fires, medical emergencies, and motor vehicle accidents. The RIFT will serve as a versatile, agile, and cost-effective response unit. The conversion will include :

Firefighting Equipment: Compact skid unit with water tank (approx. 50–100 gallons), pump, and hose reel, Portable extinguishers (ABC, CO₂), Basic hand tools (halligan, axe, pry bar).

Medical Equipment : BLS/ALS medical bag, AED (Automated External Defibrillator), Oxygen kit and trauma supplies.

Rescue & Safety Gear : Traffic cones, flares, and signage, Scene lighting and reflective markings, Basic extrication tools (glass breaker, seatbelt cutter).

Vehicle Modifications : Custom storage compartments or slide-out trays, Emergency lighting and siren system, Radio communications and MDT (Mobile Data Terminal) integration.

Justification

- Improve response times for minor incidents and medical calls.
- Reduce wear and tear on larger apparatus by deploying a smaller, more efficient vehicle.
- Enhance operational flexibility in areas with limited access or during special events.
- Provide rapid support during initial stages of fire suppression, rescue, or EMS operations.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	75,000	18,750	18,750	18,750	18,750
Expenditures Total	75,000	18,750	18,750	18,750	18,750
Funding					
Development Charges	75,000	18,750	18,750	18,750	18,750
Funding Total	75,000	18,750	18,750	18,750	18,750

TOWNSHIP OF KING

Capital Projects

Project	14-26-24 Radio Replacement / Upgrade		
Department	Community Services		
Version	3. Approved Budget	Year	2026

Description

The current Motorola radios used by the fire department are over 10 years old, significantly exceeding the manufacturer's recommended service life of seven years. As critical communication tools in emergency response, these radios are essential for firefighter safety, coordination, and operational efficiency. Aging equipment increases the risk of failure during high-stakes incidents, potentially compromising both responder and public safety. Additionally, older radios may not be compatible with newer communication infrastructure or technologies, limiting interoperability with other emergency services and reducing overall effectiveness.

To address these concerns while managing budget constraints, the department, along with other municipalities, will join a collaborated procurement with the RCMP which will lead to cost savings. This strategic upgrade is essential to maintaining the department's readiness and safeguarding the community.

Justification

The Departments critical Radio equipment is well past manufacturer recommended 7 year life span .

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	370,000	300,000	70,000		
Expenditures Total	370,000	300,000	70,000		
Funding					
Capital Tax Levy	370,000	300,000	70,000		
Funding Total	370,000	300,000	70,000		

TOWNSHIP OF KING

Capital Projects

Project	14-26-27 Upgrade Extrication Tools to Electric		
Department	Community Services		
Version	3. Approved Budget	Year	2026

Description

King City responds to over 400 motor vehicle collisions (MVCs) annually, placing significant demand on our current hydraulic and battery-powered vehicle extraction tools. These tools, many of which are aging and inconsistent across apparatus, are struggling to perform under the volume and complexity of modern vehicle extrications. Delays caused by under performing or incompatible equipment can directly impact patient outcomes and firefighter safety. Additionally, newer vehicle construction materials require more powerful and precise tools to ensure effective extrication.

Justification

This capital budget request proposes a phased, two-year replacement plan to standardize all front line apparatus with modern, extraction tools from a single manufacturer. Standardization will improve operational efficiency, reduce training complexity, and ensure inter-operability during multi-unit responses. The investment will enhance rescue capabilities, reduce maintenance costs, and ensure our crews are equipped to meet the growing demands of MVC response in King

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	150,000	75,000	75,000		
Expenditures Total	150,000	75,000	75,000		
Funding					
Development Charges	45,000	22,500	22,500		
Capital Tax Levy	105,000	52,500	52,500		
Funding Total	150,000	75,000	75,000		

TOWNSHIP OF KING

Capital Projects

Project	14-26-30 Vehicle Replacement - Fire Prevention Officer		
Department	Fire & Emergency Services		
Version	3. Approved Budget	Year	2026

Description

This vehicle would be utilized by our Prevention & Investigation staff as we continue to see additional growth and pressures within this specific division. This division is tasked with all Fire Code compliance matters, fire investigations, complaints, as well as updating our Community Risk Assessment (CRA) as mandated through the Province. This vehicle would be similar to a facilities vehicle which was recently purchased truck. This replaces the 2016 Chevy Equinox vehicle currently in use.

Justification

The current fire prevention vehicle has reached the end of its operational life, with increasing maintenance costs, reduced reliability and outdated safety features. A dependable vehicle is essential for fire prevention officers to conduct inspections, public education, and rapid response to fire code violations or hazards. Delays or breakdowns compromise community safety and hinder proactive fire risk reduction. A new vehicle will ensure consistent service delivery, improve fuel efficiency, reduce emissions, and support the department's commitment to public safety and operational readiness.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	50,000	50,000			
Expenditures Total	50,000	50,000			
Funding					
Capital Tax Levy	50,000	50,000			
Funding Total	50,000	50,000			

TOWNSHIP OF KING

Capital Projects

Project	14-26-36 Information Technology (IT) Upgrade -- Fire Stations		
Department	Community Services		
Version	3. Approved Budget	Year	2026

Description

As part of our ongoing commitment to operational excellence, responder safety, and community service, Staff is proposing a series of IT upgrades across our fire stations and apparatus. These enhancements are essential to modernize our infrastructure, improve emergency response capabilities, and ensure seamless communication and data management.

- **Fire Stations:**
 - Replacement of outdated IT equipment in the firehall.
- **Fire Apparatus:**
 - Tablet Command with GPS and real-time incident updates.
 - Dash cameras and telemetry systems for incident documentation and safety monitoring.

Justification

- Real-time data access and GPS navigation will reduce delays and improve route efficiency.
- Upgraded systems will ensure reliable communication between dispatch, command staff, and field units.
- Digital tools will streamline incident reporting, inspections, and compliance documentation.
- Cloud-based platforms will support remote training, certifications, and performance tracking.
- Telemetry and video systems will enhance situational awareness and post-incident reviews

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	30,000	15,000		15,000	
Expenditures Total	30,000	15,000		15,000	
Funding					
Capital Tax Levy	30,000	15,000		15,000	
Funding Total	30,000	15,000		15,000	

TOWNSHIP OF KING

Capital Projects

Project	14-26-59 Schomberg Fire Hall Generator			
Department	Fire & Emergency Services			
Version	3. Approved Budget	Year	2026	

Description

Proposal for Generator to be installed at Schomberg Fire Hall Station 36 as currently it does not have any back up for emergencies.

Justification

Fire Station only has a small portable generator to run some of the essential items in the building. Items that are essential and not run by generator include the Bay Doors which need to be opened manually and could cause a delay in response time.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	301,600			301,600	
Expenditures Total	301,600			301,600	
Funding					
Capital Tax Levy	301,600			301,600	
Funding Total	301,600			301,600	

TOWNSHIP OF KING

Capital Projects

Project	15-26-04 2025 Gravel Conversion - Additional Funding			
Department	Public Works			
Version	3. Approved Budget	Year	2026	

Description

To improve Road assets and infrastructure in accordance with minimum maintenance standards and extend the life-cycle of the road network through Gravel Road Conversions.

- 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 original funding is under 15-25-27 for \$1,000,000 with this additional funding of \$700,000 the total budget is now \$1,700,000

Justification

Additional funding requested in 2026 for the 2025 Conversion from Gravel to Paved roads program.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	700,000	175,000	175,000	175,000	175,000
Expenditures Total	700,000	175,000	175,000	175,000	175,000
Funding					
Development Charges	630,000	157,500	157,500	157,500	157,500
Capital Tax Levy	70,000	17,500	17,500	17,500	17,500
Funding Total	700,000	175,000	175,000	175,000	175,000

TOWNSHIP OF KING

Capital Projects

Project	15-26-06 Sidewalk Replacement		
Department	Public Works		
Version	3. Approved Budget	Year	2026

Description

This project involves the inspection, assessment, and rehabilitation of sidewalk infrastructure across the Township of King. The municipality maintains approximately 100 km of sidewalks and this initiative is part of an ongoing effort to ensure pedestrian safety, accessibility and compliance with municipal standards. The scope of work includes:

- Field inspection and condition assessment of existing sidewalks
- Data collection and reporting of deficiencies
- Prioritization of repair and replacement needs based on safety, usage, and accessibility
- Execution of necessary repairs or full replacements in identified areas

Justification

The sidewalk network is a critical component of the Township of King, supporting safe pedestrian movement and connectivity between residential, commercial and institutional areas. Regular inspection and timely repair of sidewalk deficiencies are essential to:

- Reduce liability risks associated with trip hazards and deteriorating infrastructure
- Improve accessibility for all users and support community safety goals
- Extend the lifecycle of municipal assets through proactive maintenance

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	400,000		300,000	100,000	
Expenditures Total	400,000		300,000	100,000	
Funding					
Capital Tax Levy	400,000		300,000	100,000	
Funding Total	400,000		300,000	100,000	

TOWNSHIP OF KING

Capital Projects

Project	15-26-07 Stormwater Master Plan/Asset Management		
Department	Public Works		
Version	3. Approved Budget	Year	2026

Description

This project includes updating both the Stormwater Master Plan and the stormwater infrastructure section of the 2025 Comprehensive Asset Management Plan (AMP) and various maintenance works including:

- Sediment removal in 1-3 stormwater management ponds;
- Identify locations where Township stormwater infrastructure is on private property but does not have a registered easement (Conditional on Available Budget);
- Create inventory of these stormwater assets on private property (RLCBs, culverts, pipes) for future easement registration (Conditional on Available Budget).
- Rectify stormwater drainage impacts to private property if the cause is determined to be from a defect in the design/maintenance of the Township's stormwater management system (Conditional on Available Budget).
- Conduct a Stormwater Management Study to review the efficacy of existing stormwater systems and explore potential solutions to improve stormwater management within the Township of King.

Justification

Sediment removal from ponds is required to ensure adequate water quality is maintained per the Environmental Compliance Approval (CLI-ECA). The easement inventory search and operation & maintenance activities are recommended from the Township's Stormwater Management Master Plan as good asset management practice.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	784,000		350,000	300,000	134,000
Expenditures Total	784,000		350,000	300,000	134,000
Funding					
Reserve Funds	684,000		250,000	300,000	134,000
Development Charges	100,000		100,000		
Funding Total	784,000		350,000	300,000	134,000

TOWNSHIP OF KING

Capital Projects

Project	15-26-11 Bridges & Culverts - Annual Relining/Rehabilitation			
Department	Public Works			
Version	3. Approved Budget	Year	2026	

Description

To re-line and replace Bridges and Culverts on an annual basis in accordance with the Ontario Structure Inspection Manual (OSIM) recommendations taken every 2 years.

Year 2026 (Design/Studies):

•Hydraulic study program, CIPPLiningProgram, Culvert 305, Culvert 316, Bridge 22

Year 2026 (Construction):

•Culverts <3m replacements (various), Bridge 22 utility relocations, Leonard Rd Bridge, Culvert 1229, Culvert 1176, Culvert 1177, Culvert 1248

Justification

To prolong the life of aging infrastructure and to replace on an annual basis in accordance with the Ontario Structure Inspection Manual (OSIM) recommendations.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	1,376,960	344,240	344,240	344,240	344,240
Expenditures Total	1,376,960	344,240	344,240	344,240	344,240
Funding					
Reserve Funds	200,000	50,000	50,000	50,000	50,000
Capital Tax Levy	1,176,960	294,240	294,240	294,240	294,240
Funding Total	1,376,960	344,240	344,240	344,240	344,240

TOWNSHIP OF KING

Capital Projects

Project	15-26-16 Fleet/Equipment (Repair & Replacement)			
Department	Public Works			
Version	3. Approved Budget	Year	2026	

Description

The following equipment are recommended for replacement:

Parks & Forestry

755-09 - **2009 John Deere 1445 Mower**

756-12 – **2012 John Deere 1445 Mower**

757-16 – **2016 John Deere 1570 Mower**

758-17 - **2017 John Deere 1570 Mower**

Transportation Services

804-18 - **2018 Chevrolet Silverado 2500 4 x 4**

809-16 – **2016 Chevrolet Silverado 4 x 4**

814-18 – **2018 International 7600 Dump Truck w/Plow**

Justification

Vehicles are part of a fleet replacement schedule based on age, maintenance, and utilization.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	1,730,000	432,500	432,500	432,500	432,500
Expenditures Total	1,730,000	432,500	432,500	432,500	432,500
Funding					
Capital Tax Levy	1,730,000	432,500	432,500	432,500	432,500
Funding Total	1,730,000	432,500	432,500	432,500	432,500

TOWNSHIP OF KING

Capital Projects

Project	15-26-25 Active Transportation Strategy Implementation		
Department	Public Works		
Version	3. Approved Budget	Year	2026

Description

Upgrade existing segments of asphalt paths along Highway 27 in Nobleton to Township-standard concrete sidewalk. As part of the active transportation program.

Justification

To ensure pedestrian infrastructure complies with Township standards and accessibility requirements. Upgrade sidewalks to match surrounding network for consistent maintenance operations.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	125,000		62,500	62,500	
Expenditures Total	125,000		62,500	62,500	
Funding					
Development Charges	62,500		31,250	31,250	
Capital Tax Levy	62,500		31,250	31,250	
Funding Total	125,000		62,500	62,500	

TOWNSHIP OF KING

Capital Projects

Project	15-26-26 Growth-Related Traffic Calming Implementation			
Department	Public Works			
Version	3. Approved Budget	Year	2026	

Description

As traffic increase due to growth the following objects need to be addressed:

- achieving slow speeds for motor vehicles, reducing collision frequency and severity,
- increasing the safety and the perception of safety for non-motorized users of the street(s),
- reducing the need for police enforcement,
- enhancing the street environment (e.g. streetscaping), and encouraging water infiltration into the ground

This can be achieved by providing a combination of mostly physical features that are intended to improve traffic use on local collector roads in order to alter driver behaviour and improve safety conditions for everyone who uses the Township Right of Way (ROW). This is to address requests from the public to review traffic calming measures and community concerns each year as required .

Justification

In keeping with the Township paving Strategy to incorporate traffic calming measures to improve traffic flow and address safety conditions.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	75,000	18,750	18,750	18,750	18,750
Expenditures Total	75,000	18,750	18,750	18,750	18,750
Funding					
Development Charges	37,500	9,375	9,375	9,375	9,375
Capital Tax Levy	37,500	9,375	9,375	9,375	9,375
Funding Total	75,000	18,750	18,750	18,750	18,750

TOWNSHIP OF KING

Capital Projects

Project	15-26-29 Roads & Related Infrastructure Improvements			
Department	Public Works			
Version	3. Approved Budget	Year	2026	

Description

To maintain Road assets and infrastructure in accordance with minimum maintenance standards and extend the life-cycle of the road network. In 2026, road improvements include:

2026 Construction

- Holancin Road from Hwy 9 to 2nd Concession, McKellar Lane from Kinscross Drive to End Cul-de-Sac,
- Strawberry Lane from Keele St to Aileen Avenue, Caledon King Town Line South from Columbia Way to Mount Pleasant Road and Caledon King Town Line South from Mount Pleasant Road to 12th Concession, Greenside Drive from King Rd to Noblewood Drive, Showa Court from Hwy 9 to End Cul-de-Sac

2026 Design

- Magnum Drive from Proctor to End Cul-de-Sac, Manitou Drive from Kingscross Drive to Fork and Manitou from Fork to East and South of the Cul-de-Sac, Station Road from Keele Street to West St, 11th Concession from 18th Sideroad east-jog to 19th Sideroad, 11th Concession from 17th to 18th Sideroad west-jog, 11th Concession from 18th Sideroad west-jog and east-jog,
- 8th Concession from 16th Sideroad east-jog to 17th Sideroad east-jog, 8th Concession 17th Sideroad east-jog to 17th Sideroad west-jog, 8th Concession 17th west-jog to 18th east-jog

Justification

In keeping with the 10 year paving strategy as amended on a bi-annual basis.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	2,054,000	500,000	500,000	500,000	554,000
Expenditures Total	2,054,000	500,000	500,000	500,000	554,000
Funding					
Reserve Funds	895,000	223,750	223,750	223,750	223,750
Grant	948,665	237,166	237,166	237,166	237,167
Capital Tax Levy	210,335	39,084	39,084	39,084	93,083
Funding Total	2,054,000	500,000	500,000	500,000	554,000

TOWNSHIP OF KING

Capital Projects

Project	15-26-37 Traffic Signals - Various Locations			
Department	Public Works			
Version	3. Approved Budget	Year	2026	

Description

Installation of new traffic signals or modification of existing signals requested by the Township where associated costs must be shared with York Region.

Justification

New traffic signals or pedestrian crossings to maintain efficient traffic flow and pedestrian safety.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	100,000	25,000	25,000	25,000	25,000
Expenditures Total	100,000	25,000	25,000	25,000	25,000
Funding					
Capital Tax Levy	100,000	25,000	25,000	25,000	25,000
Funding Total	100,000	25,000	25,000	25,000	25,000

TOWNSHIP OF KING

Capital Projects

Project	15-26-42 Facility Improvement - Asset Management			
Department	Public Works			
Version	3. Approved Budget	Year	2026	

Description

The Facility Improvement budget is used for capital replacement, repairs, and preventative maintenance of municipal facility assets based on the building condition assessment including asset age relative to expected useful life and current condition. This work includes facility items identified in the building condition assessment and improvements including the items listed below in addition to required emergency works and capital or preventative maintenance projects based on our facility needs.

King City Seniors Center and Library - Re-stain Siding
 King Fire hall Station 3-4 - Exterior Entrance Doors, Vehicle Bay Entry Doors, Carpet Flooring, Shower Fixtures, Washrooms and Kitchen Exhaust Fans, Vehicle Bay Exhaust Fan, HRV
 Schomberg Firehall Stn. 3-6 - Carpet Stair Treads, Furnace
 Nobleton Arena and EMS - Metal Staircase and Vinyl Landing, Ice Rink Compressors, Cooling Tower, Dehumidification Unit and Zamboni Room Floor
 Alex Campbell Pumping Station - Vinyl Siding
 Schomberg Community Hall - Service Windows
 Trisan Centre - Changeroom refresh and water fill stations replacement

Justification

Based on the asset management plan, facility condition audits, emergency situations and community needs. Required facility updates/improvements are imperative to extend life cycle, preserve building structure and ensure health and safety.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	1,152,940	288,235	288,235	288,235	288,235
Expenditures Total	1,152,940	288,235	288,235	288,235	288,235
Funding					
Capital Tax Levy	1,152,940	288,235	288,235	288,235	288,235
Funding Total	1,152,940	288,235	288,235	288,235	288,235

TOWNSHIP OF KING

Capital Projects

Project	15-26-48 Roadside Safety Assessment / Guide Rail Warrant Study		
Department	Public Works		
Version	3. Approved Budget	Year	2026

Description

The initiation of a Roadside Safety Assessment and Guide Rail Warrant Study to support the Township's ongoing commitment to transportation safety and infrastructure planning. The study will provide potential approaches for evaluating roadside safety risks across the road network and provide appropriate methodologies and frameworks for conducting a comprehensive safety assessment, including but not limited to the evaluation of guide rail needs.

Justification

The Township recognizes the importance of proactively managing roadside safety risks as part of its broader asset management and capital planning efforts.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Consulting	31,200			15,600	15,600
Expenditures Total	31,200			15,600	15,600
Funding					
Capital Tax Levy	31,200			15,600	15,600
Funding Total	31,200			15,600	15,600

TOWNSHIP OF KING

Capital Projects

Project	15-26-63 Fleet/Equipment (Growth & New)			
Department	Public Works			
Version	3. Approved Budget	Year	2026	

Description

Assets related to the DC Background study. They include the following items:

Parks & Forestry - \$400,000

Aerial Bucket Truck - to support in-house block pruning/trimming of trees, tree removal as well as support for Special Events (banner installation etc)

Building Services - passenger vehicle - \$50,000 to support increase in staffing request.

Justification

Both fleet requests are growth related and identified in the Development Charge (DC) Background study to be funded by DC's.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	450,000				450,000
Expenditures Total	450,000				450,000
Funding					
Development Charges	450,000				450,000
Funding Total	450,000				450,000

TOWNSHIP OF KING

Capital Projects

Project	16-26-17 Nobleton Park Revitalization (Phase 2)			
Department	Public Works			
Version	3. Approved Budget	Year	2026	

Description

Updating the Nobleton Park amenities, including:

- adding a water feature-ice rink hybrid system
- adding an amphitheatre
- updating the soccer field
- renovating the pool house; and
- various other smaller components.

This is a term of council project for \$4,050,000 2023-2026 to be funded by Municipal Capital Funding Agreements (MCFA) as they are received.

The operating cost associated with this project is split over 2026 & 2027 with \$45,800 in 2026 and \$137,080 in 2027.

Justification

To align with the block plan study and supplement the proposed new downtown Nobleton core revitalization.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	2,025,000	506,250	506,250	506,250	506,250
Expenditures Total	2,025,000	506,250	506,250	506,250	506,250
Funding					
Reserve Funds	2,025,000	506,250	506,250	506,250	506,250
Funding Total	2,025,000	506,250	506,250	506,250	506,250

TOWNSHIP OF KING

Capital Projects

Project	16-26-33 Tree Planting Program		
Department	Community Services		
Version	3. Approved Budget	Year	2026

Description

In 2026, we aim to advance forest management and canopy cover restoration through a series of strategic initiatives:

Residential Tree Planting Program: Explore the development of a program to increase canopy cover on private property. Restoration Opportunities: Continuously identify new areas for restoration to enhance overall canopy coverage. Canopy Tracking Technology: Assess available datasets and technologies to monitor canopy cover losses and gains. Development Impact Monitoring: Track the number and size of trees removed through the development process and associate a CO₂e fall to quantify environmental impact. Planting Dashboard: Investigate the creation of a public-facing dashboard map to highlight restoration areas and progress. Forest Study Implementation: Review, develop and implement short-term actions based on recommendations from the Forest Study.

These initiatives support long-term sustainability goals and align with council-endorsed environmental priorities .

Justification

The proposed initiatives have been endorsed by Council through the Corporate Strategic Plan and are essential to achieving the canopy cover targets recommended by the Region of York and Toronto & Region Conservation Authority. These initiatives are embedded within approved plans and policies, which now require actionable implementation. The associated action items such as restoration efforts, tracking canopy changes, and incentive enhancements are directly aligned with the priorities outlined in the Corporate Strategic Plan. This budget supports these priorities and ensures measurable progress toward regional and municipal environmental goals.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Materials	250,000	25,000	75,000	75,000	75,000
Expenditures Total	250,000	25,000	75,000	75,000	75,000
Funding					
Reserve Funds	250,000	25,000	75,000	75,000	75,000
Funding Total	250,000	25,000	75,000	75,000	75,000

TOWNSHIP OF KING

Capital Projects

Project	16-26-41 Climate Change Initiatives			
Department	Community Services			
Version	3. Approved Budget	Year	2026	

Description

The 2026 capital initiatives are structured across three key phases to advance our environmental and energy goals:

January to March 2026: Completion of the Natural Asset Inventory (CSP), implementation of Energy Cap tracking, participation in the Mayor's Megawatt Challenge, and renewal of ChargePoint infrastructure.

April to June 2026: Execution of Building Envelope Upgrades and Retrofits to improve energy efficiency and reduce emissions.

July to September 2026: Activation of Climate Action Plan Short-Term Initiatives (CSP) and rollout of Corporate Energy Management Plan measures to support long-term sustainability (CSP).

These initiatives are designed to align with council-approved strategies and contribute directly to our net-zero targets.

Justification

The proposed 2026 projects have received council approval/endorsement and are essential to achieving our net-zero emissions target by 2050. Each initiative aligns with established plans and policies, transitioning them from strategic frameworks into actionable outcomes. Key accomplishments—including the Natural Asset Inventory, Corporate and Community Energy Reduction, and Climate Action Plan implementation—are directly tied to the priorities outlined in the Corporate Strategic Plan. This budget supports the operationalization of these priorities and ensures continued progress toward our sustainability commitments.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	100,000	25,000	25,000	25,000	25,000
Expenditures Total	100,000	25,000	25,000	25,000	25,000
Funding					
Capital Tax Levy	100,000	25,000	25,000	25,000	25,000
Funding Total	100,000	25,000	25,000	25,000	25,000

TOWNSHIP OF KING

Capital Projects

Project	17-26-10 King City Library Lighting Upgrades		
Department	Library (Levy)		
Version	3. Approved Budget	Year	2026

Description

Update lighting system controls to keep lights on during hours of operation.

Justification

The lighting system at the King City branch was set up with motion sensors in public areas. If users are not in close vicinity or not moving a lot, the lights will go out, which leads some users to think branch is closing, as well being in darkness during winter months. The objective is to have the lights in public use areas stay on during hours of operation.

Budget

		Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures						
Construction		60,000	60,000			
Expenditures Total		60,000	60,000			
Funding						
Other		60,000	60,000			
Funding Total		60,000	60,000			

TOWNSHIP OF KING

Capital Projects

Project	17-26-50 Collection Development			
Department	Library (Levy)			
Version	3. Approved Budget	Year	2026	

Description

As the community grows, the Library collection needs to grow to maintain the service standard that the community has received. The Collection is eligible for Development Charge (DC) funding. The service standard is calculated based on the quantity and value of holdings over a 10 year period, from which a DC funding strategy is developed in the 2026 DC growth eligible has been held at \$30,000 funding.

Justification

Public libraries serve as inclusive community hubs that provide free access to knowledge, technology, and educational resources for people of all ages and backgrounds. Consequently, current provincial legislation still provides for the application of Development Charge funding to support the growth both of the collection and the facilities. A public library's core service continues to be the collection offered to the community. Maintaining the collection service level ensures that as a community grows, it continues to receive the quality of service that existed prior to its growth with relevant, current material.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	30,000			30,000	
Expenditures Total	30,000			30,000	
Funding					
Development Charges	30,000			30,000	
Funding Total	30,000			30,000	

TOWNSHIP OF KING

Capital Projects

Project	17-26-51 Information Technology Equipment Replacement		
Department	Library (Levy)		
Version	3. Approved Budget	Year	2026

Description

The 2026 Information Technology Equipment Replacement includes: update of 10 i-pads for Maker Lab that are over 6 years old and no longer supported; replacement of 3 staff monitors and 1 printer now over 5 years old; upkeep of aging IT infrastructure - ethernet switches and routers; update of Maker Lab equipment/peripherals.

Justification

All Library IT equipment has been captured on an Asset Inventory table, and assigned average life span given type of usage and equipment type. This information then provides a 10 year outlook on replacement needs. The above listed are now at or over recommended replacement intervals. This creates a risk of unplanned downtime, disruption of services, and in the case of unsupported devices, security issues. This also ensures that the community has access to reliable, relevant and current technology for exploration and access to digital resources.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	14,340		8,500	3,340	2,500
Expenditures Total	14,340		8,500	3,340	2,500
Funding					
Capital Tax Levy	14,340		8,500	3,340	2,500
Funding Total	14,340		8,500	3,340	2,500

TOWNSHIP OF KING

Capital Projects

Project	17-26-62 Schomberg Library Addition for Storage of Tables and Chairs			
Department	Library (Levy)			
Version	3. Approved Budget	Year	2026	

Description

Addition to storage space at Schomberg Library for various items including tables and chairs making space for programming space.

Justification

Schomberg Branch is lacking space for storage of tables are chairs. Items are stacked in program room and other areas that take up usable space for programming.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	31,200		31,200		
Expenditures Total	31,200		31,200		
Funding					
Developer Contribution	31,200		31,200		
Funding Total	31,200		31,200		

TOWNSHIP OF KING

Capital Projects

Project	17-26-69 Library Camera Replacement		
Department	Library (Levy)		
Version	3. Approved Budget	Year	2026

Description

This project involves replacing the existing Hikvision camera systems at the King City and Ansnorveldt Library branches. Due to recent federal directives, Hikvision has been ordered to cease operations in Canada, necessitating the transition to a new, compliant security system.

Justification

Maintaining reliable and secure surveillance infrastructure is essential for public safety and asset protection. Replacing the Hikvision systems ensures compliance with government regulations, mitigates potential security risks, and supports uninterrupted monitoring capabilities at both library locations.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	50,400	50,400			
Expenditures Total	50,400	50,400			
Funding					
Capital Tax Levy	50,400	50,400			
Funding Total	50,400	50,400			

TOWNSHIP OF KING

Capital Projects

Project	18-26-44 Urban Areas Zoning By-law Update		
Department	Planning		
Version	3. Approved Budget	Year	2026

Description

The Urban Areas Zoning By-law Review is a key implementation initiative following the completion of the Official Plan Review (OPR), anticipated in 2026. As a Corporate Strategic Plan priority, this project will ensure that the municipality's zoning framework aligns with the updated Official Plan and supports future growth and development.

Spanning two capital plan years (2026 and 2027), the project is budgeted at \$150,000 per year, for a total of \$300,000. The review will result in a comprehensive, modernized Zoning By-law that conforms to the new Official Plan policies, provides clarity and consistency for land use regulation, and sets the stage for sustainable and strategic urban development.

The updated Zoning By-law will serve as a critical tool to guide development, support economic vitality, and reflect community priorities and planning objectives established through the OPR.

Justification

The Urban Areas Zoning By-law Review is a critical and statutory initiative to ensure alignment with the updated Official Plan, expected to be completed in 2027. The current Zoning By-laws for Nobleton (2016), King City, and Schomberg (2017) are now outdated and do not reflect the evolving policy directions, growth management strategies, and land use priorities identified through the Official Plan Review. Without an updated Zoning By-law, there is a risk of misalignment between planning policy and regulatory implementation, which could hinder development approvals and create uncertainty for landowners, developers, and the community.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Consulting	150,000			50,000	100,000
Expenditures Total	150,000			50,000	100,000

TOWNSHIP OF KING

Capital Projects

Project	20-26-18 King City - Manitou (Watermain Replacement)			
Department	Public Works			
Version	3. Approved Budget	Year	2026	

Description

Due to aging infrastructure, King plans to replace the existing watermain and complete road improvements along Manitou Dr. in Northwest King City. This budget request is only for the design phase of the project which is to begin in 2026 with construction to follow.

Justification

As recommended from the Asset Management Plan and road needs study.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	250,000	50,000	75,000	50,000	75,000
Expenditures Total	250,000	50,000	75,000	50,000	75,000
Funding					
Reserve Funds	250,000	50,000	75,000	50,000	75,000
Funding Total	250,000	50,000	75,000	50,000	75,000

TOWNSHIP OF KING

Capital Projects

Project	21-26-12 Burton Grove Stand-Alone Power Systems (SPS) Generator Retrofit			
Department	Public Works			
Version	3. Approved Budget	Year	2026	

Description

Install a backup generator at the Burton Grove sanitary pumping station.

Justification

In order to protect against wastewater spills/overflows during power outages it is important to have a reliable back-up power source (generator) .

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	400,000	25,000	25,000	150,000	200,000
Expenditures Total	400,000	25,000	25,000	150,000	200,000
Funding					
Reserve Funds	400,000	25,000	25,000	100,000	250,000
Funding Total	400,000	25,000	25,000	100,000	250,000

TOWNSHIP OF KING

Capital Projects

Project	21-26-15 Supervisory Control and Data Acquisition (SCADA)			
Department	Wastewater			
Version	3. Approved Budget	Year	2026	

Description

Create a Township wide Supervisory Control and Data Acquisition (SCADA) standard and implement a SCADA system into all Township sanitary pumping stations.

**SCADA is a system of software and hardware elements that allows organizations to control and monitor industrial processes by directly interfacing with plant-floor machinery and viewing real-time data.*

Justification

To allow the Township to better monitor and control sanitary pumping stations and enable the Township to collect data to improve processes and maximize the use of resources.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	768,288	25,000	90,000	450,000	203,288
Expenditures Total	768,288	25,000	90,000	450,000	203,288
Funding					
Reserve Funds	768,288	25,000	90,000	450,000	203,288
Funding Total	768,288	25,000	90,000	450,000	203,288

TOWNSHIP OF KING

Capital Projects

Project	21-26-19 Nobleton Septic Conversion Phase 4 Feasibility Study		
Department	Public Works		
Version	3. Approved Budget	Year	2026

Description

Conduct a study to determine the feasibility and funding requirements for the last phase of the Nobleton Septic Conversion Program.

Justification

To fulfill Township commitments to the MECP per requirements of the approved Environmental Assessment for the construction of a Regional sewage treatment plant and pumping station in Nobleton.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Consulting	50,000		25,000	25,000	
Expenditures Total	50,000		25,000	25,000	
Funding					
Reserve Funds	50,000		25,000	25,000	
Funding Total	50,000		25,000	25,000	

TOWNSHIP OF KING

Capital Projects

Project	21-26-20 Inflow and Infiltration (I&I) Reduction - York Region Partnership		
Department	Public Works		
Version	3. Approved Budget	Year	2026

Description

Rehabilitation and/or Replacement projects to support York Region Inflow and Infiltration (I&I) Reduction targets for the next 5 to 10 years. Projects are aimed at reducing flooding caused by extreme storm events.

Continue King Township's efforts to meet York Region's Inflow and Infiltration (I&I) reduction target of 0.12 megalitres per day (MLD) by 2026.

Justification

Under the framework of the Inflow and Infiltration (I&I) Reduction Strategy in collaboration with York Region

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	150,000		50,000	50,000	50,000
Expenditures Total	150,000		50,000	50,000	50,000
Funding					
Reserve Funds	150,000		50,000	50,000	50,000
Funding Total	150,000		50,000	50,000	50,000



2026 1 Year Annual Capital Budget (Unfunded) - 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
Keeping King Safe										
Fire & Emergency Services										
14-26-54 Vehicle Replacement - Community Risk Reduction Officer	50,000	(50,000)								(50,000)
Total Keeping King Safe	50,000	(50,000)								(50,000)
Maintaining King										
Facility Maintenance Services										
15-26-56 Public Works Yard Parking Lot Repaving	346,320	(346,320)								(346,320)
Total Maintaining King	346,320	(346,320)								(346,320)
Planning & Growing King										
Planning & Policy Services										
18-26-09 Heritage Conservation District Preliminary study for the Village of Schomberg	100,000	(100,000)								(100,000)
Total Planning & Growing King	100,000	(100,000)								(100,000)
Serving King										
Public Library Services										
17-26-60 King City Library Bird Hit Deterrent Window Treatment	57,200	(57,200)								(57,200)
17-26-65 Library Access Controls	37,200	(37,200)								(37,200)
Heritage & Culture										
16-26-55 King Heritage Culture Center - Security Camera Enhancements	36,000	(36,000)								(36,000)
Total Serving King	130,400	(130,400)								(130,400)
Total Capital Service Based Budget	626,720	(626,720)								(626,720)

Capital Projects

Project	14-26-54 Vehicle Replacement - Community Risk Reduction Officer		
Department	Fire & Emergency Services		
Version	3. Approved Budget	Year	2026

Description

This vehicle would be utilized by our Prevention & Investigation staff as we continue to see additional growth and pressures within this specific division. This division is tasked with all Fire Code compliance matters, fire investigations, complaints, as well as updating our Community Risk Assessment (CRA) as mandated through the Province. This vehicle would be similar to a facilities vehicle which was recently purchased truck. This is to replace the current 2016 Chevy 1500 truck.

Justification

The current fire prevention vehicle has reached the end of its operational life, with increasing maintenance costs, reduced reliability and outdated safety features. A dependable vehicle is essential for fire prevention officers to conduct inspections, public education, and rapid response to fire code violations or hazards. Delays or breakdowns compromise community safety and hinder proactive fire risk reduction. A new vehicle will ensure consistent service delivery, improve fuel efficiency, reduce emissions, and support the department's commitment to public safety and operational readiness.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Fleet & Equipment	50,000	50,000			
Expenditures Total	50,000	50,000			
Funding					
Capital Tax Levy	50,000	50,000			
Funding Total	50,000	50,000			

Capital Projects

Project	15-26-56 Public Works Yard Parking Lot Repaving		
Department	Public Works		
Version	3. Approved Budget	Year	2026

Description

2024 BCA Item outside of the 10 Year Capital Plan that has been requested to be brought forward.

- Public Works Yard Parking Lot Paving

Justification

Item has been addressed as a health and safety concern by Roads Department

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	346,320			346,320	
Expenditures Total	346,320			346,320	
Funding					
Capital Tax Levy	346,320			346,320	
Funding Total	346,320			346,320	

Capital Projects

Project	16-26-55 King Heritage Culture Center – Security Camera Enhancements			
Department	Community Services			
Version	3. Approved Budget	Year	2026	

Description

This project proposes the installation of new security cameras at the recently renovated Church and Train Station buildings located at the King Heritage & Cultural Centre (KHCC) site. The scope may also include upgrades to the existing camera system at the museum, subject to available budget.

Justification

The addition of security cameras will enhance safety and asset protection at the newly renovated facilities. Including the potential for museum system upgrades ensures a cost-effective approach to modernizing surveillance across the KHCC site, improving overall site security and operational oversight.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	36,000		36,000		
Expenditures Total	36,000		36,000		
Funding					
Capital Tax Levy	36,000		36,000		
Funding Total	36,000		36,000		

TOWNSHIP OF KING

UNFUNDED

Capital Projects

Project	17-26-60 King City Library Bird Hit Deterrent Window Treatment		
Department	Library (Levy)		
Version	3. Approved Budget	Year	2026

Description

King City Library Bird Strike Window Deterrent.

Justification

Fatal Bird Strikes happening weekly outside children's play area balcony.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	57,200	57,200			
Expenditures Total	57,200	57,200			
Funding					
Capital Tax Levy	57,200	57,200			
Funding Total	57,200	57,200			

TOWNSHIP OF KING

UNFUNDED

Capital Projects

Project	17-26-65 Library Access Controls			
Department	Library (Levy)			
Version	3. Approved Budget	Year	2026	

Description

This project proposes the installation of standardized access control systems at the Schomberg and Nobleton Library branches. The systems will match those currently in place at the King City and Ansnorveldt Libraries, ensuring consistent security and operational protocols across all township library facilities.

Justification

Implementing uniform access controls enhances safety for staff and patrons, streamlines facility management, and supports equitable service standards across all locations. It also aligns with existing infrastructure, reducing training and maintenance complexity.

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Construction	37,200	37,200			
Expenditures Total	37,200	37,200			
Funding					
Capital Tax Levy	37,200	37,200			
Funding Total	37,200	37,200			

TOWNSHIP OF KING

UNFUNDED

Capital Projects

Project	18-26-09 Heritage Conservation District Preliminary study for the Village of Schomberg			
Department	Planning			
Version	3. Approved Budget	Year	2026	

Description

This is a preliminary assessment of the creation of a Heritage Conservation District (HCD) under Part V of the Ontario Heritage Act to manage and guide future change in the District through the adoption of a plan with policies and guidelines for conservation, protection and enhancement of the area's unique characteristics and heritage assets demonstrated through the group of properties sharing common or similar themes, collection of buildings, streets, vistas, views, and open spaces that are determined to be of special significance to the community. The primary purpose of an HCD Plan is to encourage heritage conservation in a specific area through controls on demolition and alteration of buildings. Criteria for regulating design for new buildings, structures, and landscapes to ensure that change and growth are compatible with the area's special character. The development of the regulation criteria is done with extensive public and resident collaboration and consultation, which is essential in understanding the values and principles informing the guidelines to manage change within the HCD. The Heritage Permit process allows a municipality to guide the change that happens in a HCD by reviewing the proposal against the policies and guidelines established by the community for the future of the area.

Justification

Designation would allow for the safeguarding of buildings, structures and landscapes from alterations and/or demolitions that would detract from the character of the area by way of individual designations under Part IV or by way of a grouped designation in a Heritage Conservation District. By not undertaking an HCD for Schomberg the Township would have less ability to protect the contextual value of the neighbourhood (i.e., streetscape).

Budget

	Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expenditures					
Consulting	100,000	25,000	25,000	25,000	25,000
Expenditures Total	100,000	25,000	25,000	25,000	25,000
Funding					
Capital Tax Levy	100,000	25,000	25,000	25,000	25,000
Funding Total	100,000	25,000	25,000	25,000	25,000



10 Year Capital (Funded) - by service

Capital Service Based Budget

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Project Cost	Capital Tax Levy	Development Charges	Growth (Tax Supported)	Canada Building Fund (Gas Tax)	OCIF Grant	Water/ Wastewater	Reserves (Other)	Others/ Developer Contributions	Total Funding
Greening King																				
Parks, Trails & Open Spaces																				
15-27-10 Trails Design Standard		100,000									100,000	(100,000)								(100,000)
15-27-33 Parks Design Standard Update		50,000									50,000	(50,000)								(50,000)
16-26-17 Nobleton Park Revitalization (Phase 2)	2,025,000										2,025,000							(2,025,000)		(2,025,000)
16-27-29 Park Improvements - Asset Management		1,250,000									1,250,000	(1,250,000)								(1,250,000)
16-27-55 Neighbourhood Park - Tomlinson Garden - Phase 2		35,200	200,000								235,200		(235,200)							(235,200)
16-27-56 Artificial Turf (Including lights)		1,250,000	1,250,000								2,500,000	(500,000)	(2,000,000)							(2,500,000)
16-27-62 King City Intensification Site - North (St. Andrews)		600,000									600,000		(600,000)							(600,000)
16-28-03 Community Park - Memorial Park			4,000,000								4,000,000		(4,000,000)							(4,000,000)
16-28-04 Neighbourhood Park 1 - King East			1,327,100								1,327,100		(1,327,100)							(1,327,100)
16-28-16 Maidenstone Park			57,518	517,664							575,182		(575,182)							(575,182)
16-28-26 Nobleton North West - Neighbourhood Park - Phase 1			90,000	810,000							900,000		(900,000)							(900,000)
16-28-27 Schomberg - Intensification Site			30,000	270,000							300,000		(300,000)							(300,000)
16-28-32 Park Improvements - Asset Management			35,000								35,000	(35,000)								(35,000)
16-28-34 New Sports Park (incl. parking)			1,000,000	3,000,000	3,000,000						7,000,000		(7,000,000)							(7,000,000)
16-28-35 King North East - Neighbourhood Park 1 & 2			120,000	700,000	700,000						1,520,000		(1,520,000)							(1,520,000)
16-29-36 Cold Creek Splash Pad/Park				66,350	597,150						663,500		(663,500)							(663,500)
16-29-38 King North West - Neighbourhood Park				70,000	630,000						700,000		(700,000)							(700,000)
16-30-13 Nobleton North East - Neighbourhood Park					60,000	540,000	300,000				900,000		(900,000)							(900,000)
16-30-20 Park Improvements - Asset Management					1,400,000						1,400,000	(1,400,000)								(1,400,000)
16-30-40 Nobleton North West - Neighbourhood Park NW3 - Phase 2					70,000	630,000					700,000		(700,000)							(700,000)
16-30-45 King South West - Neighbourhood Park					70,000	630,000					700,000		(700,000)							(700,000)
16-30-59 King South East - Neighbourhood Park					90,000	810,000					900,000		(900,000)							(900,000)
16-31-19 Park Improvements - Asset Management						70,000					70,000	(70,000)								(70,000)
16-31-39 Community Park - King East						1,000,000	3,000,000	3,000,000			7,000,000		(7,000,000)							(7,000,000)
16-32-06 Park Improvements - Asset Management							71,000				71,000	(71,000)								(71,000)
16-32-19 King City Trail Development (DC) N9							162,500				162,500		(162,500)							(162,500)
16-32-27 Nobleton Trails Development (DC) N2							325,000				325,000		(325,000)							(325,000)
16-32-41 Nobleton North West - Neighbourhood Park NW2 - Phase 2							70,000	630,000			700,000		(700,000)							(700,000)
16-33-13 Park Improvements - Asset Management								1,400,000			1,400,000	(1,400,000)								(1,400,000)
16-34-04 Parks Improvements - Asset Management									1,400,000		1,400,000	(1,400,000)								(1,400,000)
16-35-06 Park Improvements - Asset Management										3,300,000	3,300,000	(3,300,000)								(3,300,000)
Forestry & Tree Management																				
16-26-33 Tree Planting Program	250,000										250,000							(250,000)		(250,000)
Climate Change Initiatives																				
16-26-41 Climate Change Initiatives	100,000										100,000	(100,000)								(100,000)
16-27-24 Climate Change Initiatives		100,000									100,000	(100,000)								(100,000)
16-28-28 Climate Change Initiatives			100,000								100,000	(100,000)								(100,000)
16-29-24 Climate Change Initiatives				100,000							100,000	(100,000)								(100,000)
16-30-18 Climate Change Initiatives					100,000						100,000	(100,000)								(100,000)
16-31-16 Climate Change Initiatives						100,000					100,000	(100,000)								(100,000)
16-32-05 Climate Change Initiatives							100,000				100,000	(100,000)								(100,000)
16-33-19 Climate Change Initiatives								100,000			100,000	(100,000)								(100,000)
16-34-17 Climate Change Initiatives									100,000		100,000	(100,000)								(100,000)
16-35-17 Climate Change Initiatives										100,000	100,000	(100,000)								(100,000)
Total Greening King	2,375,000	3,385,200	8,209,618	5,534,014	6,717,150	3,780,000	4,028,500	5,130,000	1,500,000	3,400,000	44,059,482	(10,576,000)	(31,208,482)					(2,275,000)		(44,059,482)
Keeping King Safe																				
Fire & Emergency Services																				
14-26-01 Pumper Tanker - Stn 36 Schomberg	1,400,000										1,400,000	(750,000)	(650,000)							(1,400,000)
14-26-05 Personal Protective Equipment	75,000										75,000							(75,000)		(75,000)
14-26-13 Rapid Intervention Equipment	75,000										75,000		(75,000)							(75,000)
14-26-24 Radio Replacement / Upgrade	370,000										370,000	(370,000)								(370,000)



10 Year Capital (Funded) - by service

Capital Service Based Budget

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Project Cost	Capital Tax Levy	Development Charges	Growth (Tax Supported)	Canada Building Fund (Gas Tax)	OCIF Grant	Water/ Wastewater	Reserves (Other)	Others/ Developer Contributions	Total Funding
14-26-27 Upgrade Extrication Tools to Electric	150,000										150,000	(105,000)	(45,000)							(150,000)
14-26-30 Vehicle Replacement - Fire Prevention Officer	50,000										50,000	(50,000)								(50,000)
14-26-36 Information Technology (IT) Upgrade -- Fire Stations	30,000										30,000	(30,000)								(30,000)
14-26-59 Schomberg Fire Hall Generator	301,600										301,600	(301,600)								(301,600)
14-27-01 Fire Master Plan (Complete Review)		71,000									71,000	(35,500)		(35,500)						(71,000)
14-27-14 SCBA Upgrades		675,000									675,000	(337,500)						(337,500)		(675,000)
14-27-15 Personal Protective Equipment		70,000									70,000							(70,000)		(70,000)
14-27-26 Fire Utility Vehicles (3)		75,000	75,000	75,000							225,000		(225,000)							(225,000)
14-27-34 Rapid Intervention Equipment		135,000									135,000		(135,000)							(135,000)
14-27-35 Provision for Fire Facilities Expansions - Nobleton		163,350	907,500	907,500	907,500						2,885,850		(2,885,850)							(2,885,850)
14-27-38 Vehicle Replacement (360-2019)		65,000									65,000	(65,000)								(65,000)
14-27-50 Electronic Equipment Upgrades		60,000									60,000	(60,000)								(60,000)
14-27-64 Pumper Tanker Station 38		1,400,000									1,400,000	(750,000)	(650,000)							(1,400,000)
14-28-07 Pumper Rescue Truck (382-2007)			950,000								950,000	(950,000)								(950,000)
14-28-11 Personal Protective Equipment			70,000								70,000							(70,000)		(70,000)
14-29-05 Station #4 New Pumper Tanker				1,400,000							1,400,000	(750,000)	(650,000)							(1,400,000)
14-29-06 Single to Tandem Tanker Upgrade				700,000							700,000	(469,000)	(231,000)							(700,000)
14-29-29 Personal Protective Equipment				70,000							70,000							(70,000)		(70,000)
14-30-07 Station #4 Utility Pickup w/ Rapid Intervention Capabilities					150,000						150,000		(150,000)							(150,000)
14-30-12 Tanker Replacement (345-2010)					700,000						700,000	(700,000)								(700,000)
14-30-23 Personal Protective Equipment					70,000						70,000							(70,000)		(70,000)
14-30-27 Tanker Replacement (384-2010)					700,000						700,000	(700,000)								(700,000)
14-31-23 Vehicle Replacement (3401A-2021)						65,000					65,000	(65,000)								(65,000)
14-31-24 Personal Protective Equipment						70,000					70,000							(70,000)		(70,000)
14-31-29 New Fire Station #4						163,350	907,500	907,500	907,500		2,885,850		(2,885,850)							(2,885,850)
14-32-07 Personal Protective Equipment							70,000				70,000							(70,000)		(70,000)
14-32-23 Pickup Truck (3323-2032)							65,000				65,000	(32,500)						(32,500)		(65,000)
14-32-24 Fire Prevention Vehicle							40,000				40,000	(40,000)								(40,000)
14-32-25 Vehicle Replacement (3116-2032)							65,000				65,000							(65,000)		(65,000)
14-33-12 Vehicle Replacement (3216-2033)								65,000			65,000	(65,000)								(65,000)
14-33-22 Personal Protective Equipment								70,000			70,000							(70,000)		(70,000)
14-33-23 New Fire Station #4 Equipment								863,600			863,600		(863,600)							(863,600)
14-34-01 Vehicle Replacement (L346-2013)									2,500,000		2,500,000	(2,500,000)								(2,500,000)
14-34-08 Personal Protective Equipment									70,000		70,000							(70,000)		(70,000)
14-35-03 Training Facility										168,795	168,795	(42,200)	(126,595)							(168,795)
Traffic Calming																				
15-26-26 Growth-Related Traffic Calming Implementation	75,000										75,000	(37,500)	(37,500)							(75,000)
15-27-52 Growth-Related Traffic Calming Implementation		150,000									150,000							(150,000)		(150,000)
15-28-15 Growth-Related Traffic Calming Implementation			150,000								150,000							(150,000)		(150,000)
15-29-13 Growth-Related Traffic Calming Implementation				150,000							150,000							(150,000)		(150,000)
15-30-11 Growth-Related Traffic Calming Implementation					150,000						150,000							(150,000)		(150,000)
15-31-05 Growth-Related Traffic Calming Implementation						150,000					150,000							(150,000)		(150,000)
15-32-02 Growth-Related Traffic Calming Implementation							150,000				150,000							(150,000)		(150,000)
15-33-07 Growth-Related Traffic Calming Implementation								150,000			150,000							(150,000)		(150,000)
15-34-07 Growth-Related Traffic Calming Implementation									150,000		150,000							(150,000)		(150,000)
15-35-09 Traffic Calming Implementation - Growth-Related										150,000	150,000							(150,000)		(150,000)
15-35-12 Traffic Signals - Various Location										100,000	100,000	(100,000)								(100,000)
Total Keeping King Safe	2,526,600	2,864,350	2,152,500	3,302,500	2,677,500	448,350	1,297,500	2,056,100	3,627,500	418,795	21,371,695	(9,305,800)	(9,610,395)	(35,500)				(2,420,000)		(21,371,695)
Maintaining King																				
Road Maintenance																				
15-26-04 2025 Gravel Conversion - Additional Funding	700,000										700,000	(70,000)	(630,000)							(700,000)
15-26-07 Stormwater Master Plan/Asset Management	784,000										784,000		(100,000)					(684,000)		(784,000)
15-26-11 Bridges & Culverts - Annual Relining/Rehabilitation	1,376,960										1,376,960	(1,176,960)					(200,000)			(1,376,960)



10 Year Capital (Funded) - by service

Capital Service Based Budget

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Project Cost	Capital Tax Levy	Development Charges	Growth (Tax Supported)	Canada Building Fund (Gas Tax)	OCIF Grant	Water/ Wastewater	Reserves (Other)	Others/ Developer Contributions	Total Funding
15-26-29 Roads & Related Infrastructure Improvements	2,054,000										2,054,000	(210,335)			(895,000)	(948,665)				(2,054,000)
15-26-48 Roadside Safety Assessment / Guide Rail Warrant Study	31,200										31,200	(31,200)								(31,200)
15-27-09 Bridges & Culverts - Annual Relining/Rehabilitation		2,331,375									2,331,375	(2,331,375)								(2,331,375)
15-27-14 Road Needs Assessment (every 4 years)		182,000									182,000	(167,000)		(15,000)						(182,000)
15-27-17 Conversion of Gravel Roads to Paved Roads		1,000,000									1,000,000		(1,000,000)							(1,000,000)
15-27-18 Bridge & Culvert Structure Assessment		135,000									135,000	(108,000)	(27,000)							(135,000)
15-27-19 Roads & Related Infrastructure Improvements		3,204,938									3,204,938	(1,274,938)			(930,000)	(1,000,000)				(3,204,938)
15-27-20 Stormwater Asset Management Maintenance		1,730,000									1,730,000							(1,730,000)		(1,730,000)
15-27-53 King City - Main Street Typology		750,000									750,000	(150,000)	(600,000)							(750,000)
15-28-01 Conversion of Gravel Roads to Paved Roads			1,000,000								1,000,000		(1,000,000)							(1,000,000)
15-28-07 8th Conc - 15th S.R. to King Road			500,000								500,000	(250,000)	(250,000)							(500,000)
15-28-12 Bridges & Culverts - Annual Relining/Rehabilitation			1,649,000								1,649,000	(1,649,000)								(1,649,000)
15-28-20 Roads & Related Infrastructure Improvements			3,579,190								3,579,190	(1,649,190)			(930,000)	(1,000,000)				(3,579,190)
15-28-21 Stormwater Asset Management Maintenance			1,026,000								1,026,000							(1,026,000)		(1,026,000)
15-28-33 Nobleton Area - Main Street Typology			1,625,000								1,625,000		(1,625,000)							(1,625,000)
15-28-40 Enhanced Treatment Study Dry Pond Retrofit Options (4 sites)			150,000								150,000							(150,000)		(150,000)
15-29-01 Conversion of Gravel Roads to Paved Roads				1,000,000							1,000,000		(1,000,000)							(1,000,000)
15-29-07 Bridges & Culverts - Annual Relining/Rehabilitation				175,000							175,000	(175,000)								(175,000)
15-29-15 Kaake Road (from Northcott way)				347,000							347,000		(347,000)							(347,000)
15-29-16 Bridge & Culvert Structure Assessment				135,000							135,000	(108,000)	(27,000)							(135,000)
15-29-17 Roads & Related Infrastructure Improvements				3,683,080							3,683,080	(1,753,080)			(930,000)	(1,000,000)				(3,683,080)
15-29-18 Stormwater Asset Management Maintenance				1,227,000							1,227,000							(1,227,000)		(1,227,000)
15-29-23 Transportation Master Plan Update including Traffic Calming Strategy and				300,000							300,000	(150,000)	(150,000)							(300,000)
15-29-32 Active Transportation Strategy Implementation				500,000							500,000	(250,000)	(250,000)							(500,000)
15-29-45 Main Street Schomberg Streetscape				4,270,000							4,270,000	(2,989,000)	(1,281,000)							(4,270,000)
15-30-05 Bridges & Culverts - Annual Relining/Rehabilitation					1,253,000						1,253,000	(1,253,000)								(1,253,000)
15-30-08 Active Transportation Strategy Implementation					500,000						500,000	(250,000)	(250,000)							(500,000)
15-30-14 Roads & Related Infrastructure Improvements					4,046,978						4,046,978	(2,116,978)			(930,000)	(1,000,000)				(4,046,978)
15-30-15 Stormwater Asset Management Maintenance					811,000						811,000							(811,000)		(811,000)
15-30-16 Conversion of Gravel Roads to Paved Roads					1,000,000						1,000,000		(1,000,000)							(1,000,000)
15-31-03 Conversion of Gravel Roads to Paved Roads						1,000,000					1,000,000		(1,000,000)							(1,000,000)
15-31-07 Bridges & Culverts - Annual Relining/Rehabilitation						1,130,000					1,130,000	(1,130,000)								(1,130,000)
15-31-08 Road Needs Assessment (every 4 years)						75,000					75,000	(60,000)		(15,000)						(75,000)
15-31-09 Roads & Related Infrastructure Improvements						3,488,792					3,488,792	(1,558,792)			(930,000)	(1,000,000)				(3,488,792)
15-31-10 Stormwater Asset Management Maintenance						1,222,000					1,222,000							(1,222,000)		(1,222,000)
15-31-11 Bridge & Culvert Structure Assessment						135,000					135,000	(108,000)	(27,000)							(135,000)
15-31-22 Stormwater Management Master Plan (every 5 years)						365,700					365,700							(365,700)		(365,700)
15-31-27 Active Transportation Strategy Implementation						500,000					500,000	(250,000)	(250,000)							(500,000)
15-32-09 Roads & Related Infrastructure Improvements							4,175,370				4,175,370	(2,245,370)			(930,000)	(1,000,000)				(4,175,370)
15-32-11 Active Transportation Strategy Implementation							500,000				500,000							(500,000)		(500,000)
15-32-12 Stormwater Asset Management Maintenance							1,472,000				1,472,000							(1,472,000)		(1,472,000)
15-32-16 Conversion of Gravel Roads to Paved Roads							1,000,000				1,000,000		(1,000,000)							(1,000,000)
15-32-20 Bridges & Culverts - Annual Relining/Rehabilitation							866,000				866,000	(866,000)								(866,000)
15-33-02 William St								666,200			666,200	(333,100)	(333,100)							(666,200)
15-33-03 Conversion of Gravel Roads to Paved Roads								1,000,000			1,000,000		(1,000,000)							(1,000,000)
15-33-04 Bridges & Culverts - Annual Relining/Rehabilitation								941,000			941,000	(941,000)								(941,000)
15-33-05 Roads & Related Infrastructure Improvements								10,132,183			10,132,183	(8,202,183)			(930,000)	(1,000,000)				(10,132,183)
15-33-06 Active Transportation Strategy Implementation								500,000			500,000	(250,000)	(250,000)							(500,000)
15-33-10 Bridge & Culvert Structure Assessment								135,000			135,000	(108,000)	(27,000)							(135,000)
15-33-21 Stormwater Asset Management Maintenance								1,834,000			1,834,000							(1,834,000)		(1,834,000)
15-34-06 Stormwater Asset Management Maintenance									2,083,000		2,083,000							(2,083,000)		(2,083,000)
15-34-10 Active Transportation Strategy Implementation									500,000		500,000	(250,000)	(250,000)							(500,000)
15-34-21 Transportation Master Plan Update including Traffic Calming Strategy and									300,000		300,000	(150,000)	(150,000)							(300,000)



10 Year Capital (Funded) - by service

Capital Service Based Budget

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Project Cost	Capital Tax Levy	Development Charges	Growth (Tax Supported)	Canada Building Fund (Gas Tax)	OCIF Grant	Water/ Wastewater	Reserves (Other)	Others/ Developer Contributions	Total Funding
15-34-27 Roads & Related Infrastructure Improvements									11,104,379		11,104,379	(9,174,379)			(930,000)	(1,000,000)				(11,104,379)
15-34-28 Conversion of Gravel Roads to Paved Roads									1,000,000		1,000,000		(1,000,000)							(1,000,000)
15-34-29 Bridges & Culverts - Annual Relining/Rehabilitation									680,000		680,000	(680,000)								(680,000)
15-35-05 Stormwater Asset Management Maintenance										1,705,000	1,705,000							(1,705,000)		(1,705,000)
15-35-07 Bridge & Culvert Structure Assessment										135,000	135,000	(108,000)	(27,000)							(135,000)
15-35-08 Bridges & Culverts - Annual Relining/Rehabilitation										1,945,000	1,945,000	(1,945,000)								(1,945,000)
15-35-13 Roads & Related Infrastructure Improvements										10,892,518	10,892,518	(8,962,518)			(930,000)	(1,000,000)				(10,892,518)
15-35-15 Road Needs Assessment (every 4 years)										75,000	75,000			(75,000)						(75,000)
18-27-15 King Boulevard (Great Huron Court)		500,000									500,000		(500,000)							(500,000)
20-26-18 King City - Manitou (Watermain Replacement)	250,000	516,869									766,869						(766,869)			(766,869)
20-27-04 Schomberg Industrial Area (Watermain Replacement)		228,960	1,180,945								1,409,905						(1,409,905)			(1,409,905)
20-27-27 King City South East Watermain Phase1		228,960	1,006,508								1,235,468						(1,235,468)			(1,235,468)
20-27-39 Watermain along McClure Dr		220,495	878,099								1,098,594						(1,098,594)			(1,098,594)
20-27-40 Watermain along Charles St. Melrose ave, and John st		139,795	556,719								696,514						(696,514)			(696,514)
20-27-44 Watermain along Jane St south of King rd		204,369	813,877								1,018,246						(1,018,246)			(1,018,246)
20-27-46 Watermain along Jane St north of King rd		211,270	841,362								1,052,632						(1,052,632)			(1,052,632)
20-27-55 Bulk Water Filling Station		150,000									150,000						(150,000)			(150,000)
20-28-48 King City SE Watermain Improvements - Phase 2 - Patricia Dr.			254,400	1,388,261							1,642,661						(1,642,661)			(1,642,661)
20-29-34 Water and Wastewater Master Plan Study				350,000							350,000		(350,000)							(350,000)
20-29-37 Water Wastewater Rate Study				50,000							50,000						(50,000)			(50,000)
20-29-51 Watermain along Burns Blvd and Station Rd			708,022	2,819,625							3,527,647						(3,527,647)			(3,527,647)
20-29-54 Watermains connecting 2955 King Rd and Burns Blvd				309,529	1,232,670						1,542,199						(1,542,199)			(1,542,199)
20-29-57 Watermains for Mansions of King				263,007	1,047,398						1,310,405						(1,310,405)			(1,310,405)
20-29-58 King City SE Watermain Improvements Phase 3 - Elizabeth Grove, Patton				254,400	1,404,848						1,659,248						(1,659,248)			(1,659,248)
20-29-61 Watermains along King Rd, Nobleview Dr & Simon Henry Ave				201,518	802,527						1,004,045						(1,004,045)			(1,004,045)
20-30-64 Watermains along Lavender Valley Rd and Spring Hill Dr					231,168	920,603					1,151,771						(1,151,771)			(1,151,771)
20-30-65 Watermains along Russell Snider Dr					251,755	1,002,590					1,254,345						(1,254,345)			(1,254,345)
20-31-66 Watermains along Moore Park Dr, Roselena Dr, Marlynn Crt to McGuire C						496,637	2,021,516				2,518,153						(2,518,153)			(2,518,153)
20-31-67 Watermains along Cooper Dr						128,827	513,041				641,868						(641,868)			(641,868)
20-32-68 Nobleton East Watermain Replacement - King Rd, Noblewood Dr							203,520	535,130			738,650						(738,650)			(738,650)
20-32-69 Watermains along Chuck Ormsby Cres and Richard Serra Crt							111,320	443,322			554,642						(554,642)			(554,642)
20-34-26 Water Wastewater Rate Study									50,000		50,000						(50,000)			(50,000)
21-26-12 Burton Grove Stand-Alone Power Systems (SPS) Generator Retrofit	400,000										400,000						(400,000)			(400,000)
21-26-15 Supervisory Control and Data Acquisition (SCADA)	768,288										768,288						(768,288)			(768,288)
21-26-19 Nobleton Septic Conversion Phase 4 Feasibility Study	50,000										50,000						(50,000)			(50,000)
21-26-20 Inflow and Infiltration (I&I) Reduction - York Region Partnership	150,000										150,000						(150,000)			(150,000)
21-27-47 Nobleton Sewers Phase 4 - Gilbert Fuller & Woodhill		300,000	3,358,180								3,658,180							(2,900,000)	(758,180)	(3,658,180)
21-28-26 Sewermain in park area between Hogan Ct and Keele St, from Station Rd			400,000	5,230,464							5,630,464						(5,630,464)			(5,630,464)
21-28-37 Inflow and Infiltration (I&I) Reduction - York Region Partnership			150,000								150,000						(150,000)			(150,000)
21-29-10 Sewermain along Hwy 27, Old King Rd. and King Rd.				400,000	2,737,344						3,137,344						(3,137,344)			(3,137,344)
21-29-21 Sewermain along Paradise Valley Trail, Kettle Vly Trl & Parkheights Trail				400,000	1,658,688						2,058,688						(2,058,688)			(2,058,688)
21-30-03 Sewermain along King Rd					400,000	3,083,328					3,483,328						(3,483,328)			(3,483,328)
21-30-25 Inflow and Infiltration (I&I) Reduction - York Region Partnership					150,000						150,000						(150,000)			(150,000)
21-30-28 Sewermain along Keele St					264,000	1,074,586					1,338,586						(1,338,586)			(1,338,586)
21-31-26 Sewermain along King Rd and Alex Campbell Cres						400,000	1,831,680				2,231,680						(2,231,680)			(2,231,680)
21-32-17 Inflow and Infiltration (I&I) Reduction - York Region Partnership							150,000				150,000						(150,000)			(150,000)
21-34-05 Inflow and Infiltration (I&I) Reduction - York Region Partnership									150,000		150,000						(150,000)			(150,000)
21-35-02 Inflow and Infiltration (I&I) Reduction - York Region Partnership										150,000	150,000						(150,000)			(150,000)
21-35-14 Upgrade of Alex Campbell SPS (130 to 150 L/s)										200,000	200,000						(200,000)			(200,000)
Sidewalk Maintenance																				
15-26-06 Sidewalk Replacement	400,000										400,000	(400,000)								(400,000)
15-26-25 Active Transportation Strategy Implementation	125,000										125,000	(62,500)	(62,500)							(125,000)
15-27-12 Sidewalk Replacement		400,000									400,000	(400,000)								(400,000)



10 Year Capital (Funded) - by service

Capital Service Based Budget

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Project Cost	Capital Tax Levy	Development Charges	Growth (Tax Supported)	Canada Building Fund (Gas Tax)	OCIF Grant	Water/ Wastewater	Reserves (Other)	Others/ Developer Contributions	Total Funding
15-28-06 Sidewalk Replacement			400,000								400,000	(400,000)								(400,000)
15-29-04 Sidewalk Replacement				400,000							400,000	(400,000)								(400,000)
15-30-04 Sidewalk Replacement					400,000						400,000	(400,000)								(400,000)
15-31-06 Sidewalk Replacement						400,000					400,000	(400,000)								(400,000)
15-32-13 Sidewalk Replacement							400,000				400,000	(400,000)								(400,000)
15-33-08 Sidewalk Replacement								400,000			400,000	(400,000)								(400,000)
15-34-13 Sidewalk Replacement									400,000		400,000	(400,000)								(400,000)
15-35-10 Active Transportation Strategy Implementation										500,000	500,000	(250,000)	(250,000)							(500,000)
15-35-11 Sidewalk Replacement										400,000	400,000	(400,000)								(400,000)
Street Lighting																				
15-26-37 Traffic Signals - Various Locations	100,000										100,000	(100,000)								(100,000)
15-27-01 Street Lighting Recommendations Implementation		150,000									150,000	(150,000)								(150,000)
15-27-15 Street Lighting Itron Nodes Installation		150,000									150,000	(150,000)								(150,000)
15-27-23 Traffic Signals - Various Location		100,000									100,000	(100,000)								(100,000)
15-28-25 Traffic Signals - Various Location			100,000								100,000	(100,000)								(100,000)
15-29-08 Street Lighting Recommendations				50,000							50,000	(50,000)								(50,000)
15-29-22 Traffic Signals - Various Location				100,000							100,000	(100,000)								(100,000)
15-30-17 Traffic Signals - Various Location					100,000						100,000	(100,000)								(100,000)
15-31-13 Traffic Signals - Various Location						100,000					100,000	(100,000)								(100,000)
15-32-10 Traffic Signals - Various Location							100,000				100,000							(100,000)		(100,000)
15-32-29 Streetlight Study/Inventory Analysis							150,000				150,000	(150,000)								(150,000)
15-33-09 Traffic Signals - Various Location								100,000			100,000	(100,000)								(100,000)
15-34-14 Traffic Signals - Various Location									100,000		100,000	(100,000)								(100,000)
Facility Maintenance Services																				
15-26-42 Facility Improvement - Asset Management	1,152,940										1,152,940	(1,152,940)								(1,152,940)
15-27-25 Facility Improvements Asset Management		2,659,000									2,659,000	(2,659,000)								(2,659,000)
15-28-08 Joint Operations Centre (Construction)			15,250,000	15,250,000	7,625,000						38,125,000	(7,625,000)	(30,500,000)							(38,125,000)
15-28-29 Facility Improvements Asset Management			2,476,000								2,476,000	(2,476,000)								(2,476,000)
15-29-09 Provision for Miscellaneous Equipment - Expansion of Operations facility				238,000							238,000		(238,000)							(238,000)
15-29-25 Facility Improvements Asset Management				3,427,000							3,427,000	(3,427,000)								(3,427,000)
15-29-43 Building Condition Assessment (5 year cycle)				75,000							75,000	(75,000)								(75,000)
15-29-44 Facilities, Parks, Trails Master Plan Update (5 year cycle)				125,000							125,000	(62,500)	(62,500)							(125,000)
15-30-19 Facility Improvements Asset Management					2,950,000						2,950,000	(2,950,000)								(2,950,000)
15-31-17 Facility Improvements Asset Management						4,920,000					4,920,000	(4,920,000)								(4,920,000)
15-32-08 Facility Improvements Asset Management							752,000				752,000	(752,000)								(752,000)
15-33-20 Facility Improvements Asset Management								3,166,000			3,166,000	(3,021,000)					(145,000)			(3,166,000)
15-34-22 Building Condition Assessment (5 year cycle)									75,000		75,000	(75,000)								(75,000)
15-34-23 Facilities, Parks, Trails Master Plan Update (5 yr cycle)									125,000		125,000	(62,500)	(62,500)							(125,000)
15-34-24 Facility Improvements Asset Management									2,162,000		2,162,000	(2,032,000)					(130,000)			(2,162,000)
15-35-01 Facility Improvements Asset Management										6,260,000	6,260,000	(6,260,000)								(6,260,000)
Fleet Services																				
15-26-16 Fleet/Equipment (Repair & Replacement)	1,730,000										1,730,000	(1,730,000)								(1,730,000)
15-26-63 Fleet/Equipment (Growth & New)	450,000										450,000		(450,000)							(450,000)
15-27-11 Fleet Replacement Water/Wastewater		108,000									108,000						(108,000)			(108,000)
15-27-13 Fleet/Equipment (Repair & Replacement)		3,389,500									3,389,500	(3,389,500)								(3,389,500)
15-27-50 Fleet/Equipment (Growth & New)		675,000									675,000		(675,000)							(675,000)
15-28-14 Fleet/Equipment (Repair & Replacement)			4,061,000								4,061,000	(4,061,000)								(4,061,000)
15-28-43 Fleet/Equipment (Growth & New)			260,000								260,000		(260,000)							(260,000)
15-29-10 Fleet Replacement Water/Wastewater				127,000							127,000						(127,000)			(127,000)
15-29-12 Fleet/Equipment (Repair & Replacement)				3,373,000							3,373,000	(3,373,000)								(3,373,000)
15-30-09 Fleet Replacement Water/Wastewater					90,000						90,000						(90,000)			(90,000)
15-30-10 Fleet/Equipment (Repair & Replacement)					4,889,000						4,889,000	(4,889,000)								(4,889,000)
15-31-04 Fleet/Equipment (Repair & Replacement)						2,901,000					2,901,000	(2,901,000)								(2,901,000)



10 Year Capital (Funded) - by service

Capital Service Based Budget

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Project Cost	Capital Tax Levy	Development Charges	Growth (Tax Supported)	Canada Building Fund (Gas Tax)	OCIF Grant	Water/ Wastewater	Reserves (Other)	Others/ Developer Contributions	Total Funding
15-31-30 Fleet Replacement Water/Wastewater						110,000					110,000						(110,000)			(110,000)
15-32-18 Fleet/Equipment (Repair & Replacement)							5,525,500				5,525,500	(5,525,500)								(5,525,500)
15-32-26 Fleet Replacement Water/Wastewater							146,000				146,000						(146,000)			(146,000)
15-33-16 Fleet/Equipment (Repair & Replacement)								10,708,000			10,708,000	(10,708,000)								(10,708,000)
15-33-25 Fleet Replacement Water/Wastewater								259,000			259,000						(259,000)			(259,000)
15-34-11 Fleet Replacement Water/Wastewater									399,000		399,000						(399,000)			(399,000)
15-35-03 Fleet Replacement Water/Wastewater										270,000	270,000						(270,000)			(270,000)
15-35-04 Fleet/Equipment (Repair & Replacement)										5,265,000	5,265,000	(5,265,000)								(5,265,000)
Asset Management																				
15-29-03 Asset Management Plan Update				100,000							100,000	(100,000)								(100,000)
15-34-15 Asset Management Plan Update									100,000		100,000	(100,000)								(100,000)
20-33-24 Water Asset Management								2,000,000			2,000,000						(2,000,000)			(2,000,000)
Total Maintaining King	10,522,388	19,665,531	42,224,302	46,568,884	33,845,376	23,454,063	19,917,947	32,819,835	19,228,379	27,797,518	276,044,223	(140,639,838)	(48,261,600)	(105,000)	(9,265,000)	(9,948,665)	(49,256,240)	(17,809,700)	(758,180)	(276,044,223)
Planning & Growing King																				
Development Engineering Services																				
18-28-09 Development Guidelines and Engineering Design Criteria Manual Update			75,000								75,000			(75,000)						(75,000)
18-30-06 Development Guidelines and Engineering Design Criteria Manual Update					50,000						50,000			(50,000)						(50,000)
18-32-22 Development Guidelines and Engineering Design Criteria Manual Update							50,000				50,000			(50,000)						(50,000)
18-34-19 Development Guidelines and Engineering Design Criteria Manual Update								50,000	50,000		100,000			(100,000)						(100,000)
Planning & Policy Services																				
18-26-44 Urban Areas Zoning By-law Update	150,000	150,000									300,000	(150,000)	(150,000)							(300,000)
18-27-35 Zoning By-law Review - Planning Contract Staff Support		125,000									125,000	(125,000)								(125,000)
18-27-42 Comprehensive Zoning By-law Review (Countryside)		175,000									175,000	(87,500)	(87,500)							(175,000)
18-28-15 Major Transit Station Area Study (Inclusionary Zoning)			150,000								150,000	(75,000)	(75,000)							(150,000)
18-28-22 CPPS - Phase 2 Expansion			150,000								150,000	(150,000)								(150,000)
18-29-11 Urban Design Guidelines Review				175,000							175,000	(175,000)								(175,000)
18-29-30 Commercial Study (OP Background)				150,000							150,000	(150,000)								(150,000)
18-29-46 Housing Study / Action Plan (OP Background)				175,000							175,000	(175,000)								(175,000)
18-29-47 Highway 400 Study (OP Background)				150,000							150,000	(150,000)								(150,000)
18-30-24 Population & Employment Monitoring/Projections (OP Background)					250,000						250,000	(25,000)	(225,000)							(250,000)
18-30-31 Intensification Study (OP Background)					150,000						150,000	(150,000)								(150,000)
18-30-32 Natural Heritage Background Study (OP Background)					175,000						175,000	(96,250)	(78,750)							(175,000)
18-30-33 ThinkKING Green Development Standards Review					100,000						100,000	(100,000)								(100,000)
18-31-15 10 Year Official Plan Review						350,000					350,000	(175,000)	(175,000)							(350,000)
18-31-21 Neighbourhood Plan & CPPS 5 Year Review						150,000					150,000	(150,000)								(150,000)
18-32-30 Secondary Plan							250,000				250,000	(250,000)								(250,000)
18-32-31 Urban Areas Zoning By-law Review							300,000				300,000	(300,000)								(300,000)
18-33-11 Countryside Zoning By-law Review								200,000			200,000	(200,000)								(200,000)
18-34-25 Urban Design Guidelines Review									175,000		175,000	(175,000)								(175,000)
Business Attraction and Retention																				
11-27-17 King City/Nobleton Downtown Revitalization Strategies		60,000									60,000	(60,000)								(60,000)
11-28-19 Economic Development Strategy			50,000								50,000	(50,000)								(50,000)
11-28-36 Community Improvement Plan Review			60,000								60,000	(60,000)								(60,000)
11-29-31 King City/Nobleton Downtown Revitalization Strategies				60,000							60,000	(60,000)								(60,000)
11-30-26 Update to Community Tourism Strategy					20,000						20,000	(20,000)								(20,000)
Total Planning & Growing King	150,000	510,000	485,000	710,000	745,000	500,000	600,000	250,000	225,000		4,175,000	(3,108,750)	(791,250)	(275,000)						(4,175,000)
Serving King																				
Recreational Services																				
16-28-30 Schomberg Tennis Courts (lighting)			250,000								250,000	(250,000)								(250,000)
Public Library Services																				
17-26-10 King City Library Lighting Upgrades	60,000										60,000								(60,000)	(60,000)
17-26-50 Collection Development	30,000										30,000		(30,000)							(30,000)
17-26-51 Information Technology Equipment Replacement	14,340										14,340	(14,340)								(14,340)



10 Year Capital (Funded) - by service

Capital Service Based Budget

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Project Cost	Capital Tax Levy	Development Charges	Growth (Tax Supported)	Canada Building Fund (Gas Tax)	OCIF Grant	Water/ Wastewater	Reserves (Other)	Others/ Developer Contributions	Total Funding
17-26-62 Schomberg Library Addition for Storage of Tables and Chairs	31,200										31,200								(31,200)	(31,200)
17-26-69 Library Camera Replacement	50,400										50,400	(50,400)								(50,400)
17-27-30 Nobleton Expansion		103,200		4,743,200	4,743,200	4,743,200					14,332,800	(7,430,392)	(6,902,408)							(14,332,800)
17-27-31 Collection Development		50,573									50,573		(50,573)							(50,573)
17-27-32 Information Technology Equipment Replacement		130,136									130,136	(130,136)								(130,136)
17-27-52 Library Services Master Plan		75,000									75,000	(45,000)	(30,000)							(75,000)
17-28-05 Information Technology Equipment Replacement			7,844								7,844	(7,844)								(7,844)
17-28-22 Integrated Library System			91,000								91,000	(45,500)	(45,500)							(91,000)
17-28-32 Collection Development			195,573								195,573		(195,573)							(195,573)
17-28-34 Collection Assessment			35,000								35,000								(35,000)	(35,000)
17-29-14 Information Technology Equipment Replacement				18,946							18,946	(18,946)								(18,946)
17-29-28 Collection Development				50,573							50,573		(50,573)							(50,573)
17-30-01 North East Quadrant Facility					145,200	653,400	653,400				1,452,000		(1,452,000)							(1,452,000)
17-30-21 Collection Development					50,573						50,573		(50,573)							(50,573)
17-30-22 Information Technology Equipment Replacement					66,585						66,585	(66,585)								(66,585)
17-31-01 Library Services Master Plan						75,000					75,000	(45,000)	(30,000)							(75,000)
17-31-20 Collection Development						50,573					50,573		(50,573)							(50,573)
17-31-25 Information Technology Equipment Replacement						58,467					58,467	(58,467)								(58,467)
17-32-01 Collection Development							50,573				50,573		(50,573)							(50,573)
17-32-03 Information Technology Equipment Replacement							31,839				31,839	(31,839)								(31,839)
17-33-14 Collection Development								50,573			50,573		(50,573)							(50,573)
17-33-15 Information Technology Equipment Replacement								59,494			59,494	(59,494)								(59,494)
17-34-02 Collection Development									50,573		50,573		(50,573)							(50,573)
17-34-03 Information Technology Equipment Replacement									52,027		52,027	(52,027)								(52,027)
17-35-14 Schomberg Expansion									103,200	7,842,624	7,945,824	(2,461,400)	(5,484,424)							(7,945,824)
17-35-15 Collection Development										50,573	50,573		(50,573)							(50,573)
17-35-16 Information Technology Equipment Replacement										7,089	7,089	(7,089)								(7,089)
Total Serving King	185,940	358,909	579,417	4,812,719	5,005,558	5,580,640	735,812	110,067	205,800	7,900,286	25,475,148	(10,774,459)	(14,574,489)						(126,200)	(25,475,148)
Support Services																				
Information Technology Services																				
11-26-02 Hardware Replacement	195,000										195,000	(195,000)								(195,000)
11-26-03 Replacing Enterprise Resource Planning Solution - Phase 1	350,000										350,000	(273,000)					(70,000)	(7,000)		(350,000)
11-26-08 Software Initiatives	220,000										220,000	(220,000)								(220,000)
11-27-02 Hardware Replacement / Software Initiatives		150,000									150,000	(150,000)								(150,000)
11-27-03 Replacing Enterprise Resource Planning Solution - Phase 2		350,000									350,000	(273,000)					(70,000)	(7,000)		(350,000)
11-28-02 Hardware Replacement / Software Initiatives			150,000								150,000	(150,000)								(150,000)
11-29-02 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)
11-33-01 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	765,000	500,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		2,315,000	(2,161,000)					(140,000)	(14,000)		(2,315,000)
Total Capital Service Based Budget	16,524,928	27,283,990	53,800,837	61,078,117	49,140,584	33,913,053	26,729,759	40,516,002	24,936,679	39,516,599	373,440,548	(176,565,847)	(104,446,216)	(415,500)	(9,265,000)	(9,948,665)	(49,396,240)	(22,518,700)	(884,380)	(373,440,548)

A photograph of the ZANCOR CENTRE building, a modern structure with a red brick facade and large glass windows. The entrance is visible, and a person is walking towards it. A red signpost with white text and arrows is located on the right side of the image. The sky is blue with some clouds.

**ZANCOR
CENTRE**

**ZANCOR
CENTRE**



Entry



Clubhouse

KING

KING

User Fees

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "A" – COMMUNITY SERVICES
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% change from previous year
Ice Rental Rates:					
Prime Time Ice Rate – Single Use	per hour	T	\$298.28	\$304.25	2%
Prime Time Ice Rate – Season Rate	discount/hour	n/a	3%	\$0.03	0%
Last minute ice	discount/hour	T	30% of Regular Rates	30% of Regular Rates	0%
Public Skating	per skater	T	\$3.00	\$3.00	0%
Family Public Skating, Season Pass — combination of four family members as follow — (two parents, two children – one adult, three children)–	per skater	T	\$156.83	\$159.97	2%
Non-Prime Time Ice	per hour	T	\$148.63	\$151.60	2%
Summer Ice	per hour	T	\$154.78	\$157.88	2%
Shinny Hockey – Family — combination of four family members — (two parents, two children / one adult, three children)–	per family	T	\$12.00	\$12.00	0%
Shinny Hockey – Adult	per skater	T	\$9.00	\$9.00	0%
Shinny Hockey – Youth/ Senior	per skater	T	\$6.00	\$6.00	0%
Curling Rates:					
Curling Prime Time Ice Rate (Labour Day - Mar 31)	per sheet/per hr.	T	\$66.64	\$67.97	2%
Curling Weekend Rate	per sheet/per hr.	T	\$51.25	\$52.28	2%
Curling Non-Prime Time (Formerly Day Rate)	per sheet/per hr.	T	\$33.83	\$34.51	2%
Curling Bonspiel Rate	per event	T	\$643.70	\$656.57	2%
Curling Prime Time – Season Rate	discount/hour	n/a	3%	\$0.03	0%
Curling Rental Staff - Instruction	per hour as required	T	\$29.73	\$30.32	2%
Facility/Site Rentals:					
Community Centre multi-use hall - large	per hour	T	\$78.93	\$80.51	2%
Community Centre multi-use hall - medium	per hour	T	\$47.15	\$48.09	2%
Community Centre multi-use hall - small	per hour	T	\$32.80	\$33.46	2%
Meeting Room	per hour	T	\$15.40	\$15.71	2%
Community Centre multi-use tournament rate	per day	T	\$205.00	\$209.10	2%
Community Centre multi-use hourly rate, long term/seasonal	per hour	T	\$35.88	\$36.60	2%
Community Centre Multiple Day use (inclusive of two days use)	per event	T	\$1,277.15	\$1,302.69	2%
Community Facilities kitchen use	per hour	T	\$33.83	\$34.51	2%
Community Centre multi-use hall - large Off Season Hall Rental (King City & Nobleton Arena Only)	per hour	T	\$95.33	\$97.24	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "A" – COMMUNITY SERVICES
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% change from previous year
Community Centre Off Season staffing costs (for additional booking of the hall outside of designated event times) - minimum three hour booking	per hour	T	\$32.80	\$33.46	2%
Arena Floor Rental (No Ice)	per hour	T	\$117.88	\$120.24	2%
Curling Floor Rental (No Ice)	per hour	T	\$109.68	\$111.87	2%
King City Seniors Centre Rental - Member	per hour	T	\$110.70	\$112.91	2%
Cold Creek Site Rate – All Buildings plus grounds	per hour	T	\$197.83	\$201.79	2%
Cold Creek Site Rate – Grounds only	per hour	T	\$35.88	\$36.60	2%
Damage Deposit Hall Rental (without alcohol)	per event	E		\$200.00	
Damage Deposit Hall Rental (with alcohol)	per event	E		\$400.00	
Key Replacement	per item	T	\$28.70	\$29.27	2%
Hourly Parking Space Rental (up to a max of \$16/day)	per hour	T	\$2.05	\$2.05	0%
Annual Parking Space Rental	per space per year	T	\$205.00	\$209.10	2%
Special Event Parking Lot Rental	per space per day	T	\$5.13	\$5.13	0%
King Heritage and Cultural Centre - Room Rental	per hour	T	\$82.00	\$83.64	2%
King Heritage and Cultural Centre - Site Rental	per hour	T	\$35.88	\$36.60	2%
King Heritage and Cultural Centre - Full Site Rental	per hour	T	\$250.10	\$255.10	2%
King Heritage and Cultural Centre - Damage Deposit Museum (Gallery Only)	per event	E	\$332.10	\$338.74	2%
Snorzelen Room Rental	per hour	T	\$10.25	\$10.46	2%
Gymnasium Rental (KTMC - 2585 King Road)	per hour	T	\$75.00	\$76.50	2%
Council Chamber Rental (KTMC - 2585 King Road)	per event	T	\$153.75	\$156.83	2%
Prime-Time Zancor turf	per hour	T	\$140.00	\$180.00	29%
Non-Prime Zancor turf	per hour	T	\$100.00	\$110.00	10%
Summer Turf - May 1 to August 31	per hour	T	\$90.00	\$91.80	2%
Cramp-on Rental			\$5.00	\$5.00	0%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "A" – COMMUNITY SERVICES
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% change from previous year
Summer Camp:					
General Camps	per week	E	\$200.00-\$300.00	\$200.00-\$300.00	
Adventure / Sport Camps	per week	E	\$220.00-\$500.00	\$220.00-\$500.00	
Cultural Camps	per week	E	\$220.00-\$325.00	\$220.00-\$325.00	
Partnership Camps	per week	E	\$300.00-\$500.00	\$300.00-\$500.00	
Leaders in Training/Counselor in Training	per program	E	\$98.00	\$100.00	2%
Extended Care – Late pickup fee	15 min.	E	\$6.00	\$6.50	8%
P.A. Day Camp, One day Camp Fee	per day	E	\$55.50	\$60.00	8%
Lunch Program	per item	E	\$10.00	\$15.00	50%
In School Programming (5 hour min)	per day	E	\$89.00	\$89.00	0%
Recreation Programs					
Drop-in program (General and Specialized)	per person/day	E	\$3.00-\$12.00	\$3.00-\$15.00	
Drop-in Pass (General and Specialized)	per 10 session	E	\$40.00-\$120.00	\$40.00-\$120.00	
Recreation Programs - Children & Youth	per Hour	E	\$13.00 - \$16.00	\$13.00 - \$16.00	
Recreation Programs - Adults & Seniors	per Hour	T	\$13.00 - \$16.00	\$13.00 - \$16.00	
Special Interest Programs (Sport, Fitness, Cooking, Arts, Cultural, Learn to Skate, etc.) - Children & Youth	per Hour	E	\$16.00 - \$25.00	\$16.00 - \$25.00	
Special Interest Programs (Sport, Fitness, Cooking, Arts, Cultural, Learn to Skate, etc.) - Adults & Seniors	per Hour	T	\$16.00 - \$25.00	\$16.00 - \$25.00	
Partnership Programs	per Hour	E	\$25.00-\$100.00	\$25.00-\$100.00	
Workshops - Children & Youth	per Hour	E	\$18.00 - \$30.00	\$18.00 - \$30.00	
Workshops - Adults & Seniors	per Hour	T	\$18.00 - \$30.00	\$18.00 - \$30.00	
High Five Course: Principles of Healthy Child Development	per day	T	\$75.00	\$80.00	7%
Quest 2	per person	T	\$104.00	\$110.00	6%
King Township Leagues (Individual registration - Children)	per Session	E	\$80.00 - \$550.00	\$80.00 - \$550.00	
King Township Leagues (Individual registration - Adults)	per Session	T	\$80.00 - \$550.00	\$80.00 - \$550.00	
King Township Leagues (Team Registration - Children)	per Session	E	\$100.00 - \$8,000.00	\$100.00 - \$8,000.00	
King Township Leagues (Team Registration - Adults)	per Session	T	\$100.00 - \$8,000.00	\$100.00 - \$8,000.00	
Camp, Program T-shirt	per shirt	E	\$31.00	\$32.00	3%
Gift Shop Tuck Shop Items	per item	T	\$1.00 - \$500.00	\$1.00 - \$500.00	
Inclusion Staff	per hour	E	\$20.00	\$21.00	5%
Accessible equipment rental program	per item	T	\$8.00-\$15.00	\$8.00-\$15.00	
Seniors Programming Membership (single)	per person	T	\$15.00-\$25.00	\$15.00-\$25.00	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "A" – COMMUNITY SERVICES
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% change from previous year
Aquatics:					
Private pool rentals (Lap Pool Only)	per hour	T	\$130.00	\$132.60	2%
Cost for additional lifeguards for private pool rentals	per hour	T	\$33.00	\$33.66	2%
Private Pool Rental (1/2 Pool)	per Hour	T	\$64.06	\$65.34	2%
Private Pool rental - Leisure pool	per Hour	T	\$66.63	\$67.96	2%
Private Pool Rental - Per lane	per hour	T	\$15.00	\$18.00	20%
Cost per child for public swimming	per visit	E	\$4.10	\$4.10	0%
Cost per youth/ senior for public swimming	per visit	T	\$4.10	\$4.10	0%
Cost per adult for public swimming	per visit	T	\$6.15	\$6.15	0%
Daily Pass - Family - combination of four family members (two parents, two children / one adult, three children)	per visit	T	\$15.38	\$15.68	2%
Youth (13-15yrs) /Seniors (55+)	per visit	T	\$9.23	\$9.41	2%
Adult (16-55)	per visit	T	\$12.30	\$12.55	2%
LSS Examiners & Advanced Instructor Clinic	per program	T	\$87.13	\$88.87	2%
NL Recertification	per program	T	\$101.48	\$103.50	2%
NL Course	per program	T	\$317.75	\$324.11	2%
LSS Assistant Instructor	per program	T	\$158.88	\$162.05	2%
LSS Swim & Lifesaving Instructor	per program	T	\$420.25	\$428.66	2%
LSS Standard First Aid & CPR - C	per program	T	\$174.25	\$177.74	2%
LSS Standard First Aid & CPR - C Recertification	per program	T	\$76.88	\$78.41	2%
Aquatics Supervisor Training	per program	T	\$153.75	\$156.83	2%
Bronze Cross	per program	T	\$189.63	\$193.42	2%
Bronze Cross Re-Exam	per program	T	\$65.60	\$66.91	2%
Bronze Star	per program	T	\$107.63	\$110.00	2%
Bronze Medallion	per program	T	\$231.65	\$236.28	2%
Bronze Medallion Re-Exam	per program	T	\$34.85	\$35.55	2%
LSS Emergency First Aid	per program	T	\$100.45	\$102.46	2%
NL Instructor	per program	T	\$200.90	\$204.92	2%
Lifesaving Society Swimming Lesson Fee	per prog	E	\$10.00-\$20.00 per class	\$10.00-\$20.00 per class	
Lifesaving Leadership certifications	per program	E		\$50-\$1000	
Private swimming lesson fees	per prog	E	\$32.60	\$33.25	2%
Semi-private swimming lesson fees	per prog	E	\$26.14	\$26.92	3%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "A" – COMMUNITY SERVICES
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% change from previous year
Museum:					
School Programs	per person/day	E	\$5.00-\$20.00	\$5.00-\$20.00	
School Programs - off-site (travel fee)	per hour/staff	T	\$35.00	\$35.00	
Refreshments	per person	T	\$5.00-\$30.00	\$5.00-\$30.00	
General Admission	per person	T	\$5.00	\$5.00	
Gift Shop Items	per Item	T	\$1.00-\$500.00	\$1.00-\$500.00	
Travelling Exhibit Fee	per week	T	\$100.00-\$500.00	\$100.00-\$500.00	
Artist Fees	per show	T	\$20.00-\$50.00	\$20.00-\$50.00	
Community Groups (i.e. brownies, guides, etc.)	per person	E	\$5.00-\$20.00	\$5.00-\$20.00	
Full Day program with refreshments (lunch not included)	per day/per child	E	\$21.00	\$21.00	
Museum Research Fee for Activities Undertaken on Request by Individuals (e.g. research on historical or genealogical matters, cemetery records, etc.)	per hour	E	\$30.00	\$30.00	
Scan of image - sent by email	per image	T	\$8.00	\$8.00	
Use of image for publication, for -profit	per image	T	\$139.00	\$139.00	
Use of image for publication, not-for -profit	per image	T	\$10.00	\$10.00	
Use of image for display	per image	T	\$25.00	\$25.00	
Filming Fees:					
Commercial	4 hr. day	T	\$536.00	\$546.72	2%
	8 hr. day	T	\$1,072.00	\$1,093.44	2%
Deposit	per event	E	\$1,211.00	\$1,235.22	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "A" – COMMUNITY SERVICES
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% change from previous year
Cold Creek Programs:					
Cold Creek group booking	per 2 hours	E	\$20.50	\$21.00	2%
Cold Creek High/Low Ropes/Rock Wall additional hours	per hour	E	\$89-\$99 per 3 staff	\$89-\$99 per 3 staff	
Cold Creek Rec/Education Program – BBQ lunch	per student	E	\$10.00	\$10.00	0%
Cold Creek Group Overnight Programming	per person	E	\$16.00	\$17-\$20	
Cold Creek Group Overnight, Facility Only	per night	T	\$245.00	\$245.00	0%
Cross Country Ski Rentals	per 1.5 hour	T	\$20.00	\$20.00	0%
Snowshoe Rentals	per 1.5 hour	T	\$10.00	\$10.00	0%
Additional participants for Corporate package	per person	T	\$35.00	\$35.00	0%
Disc Golf Set Rental	per day	T	\$10.00	\$10.00	0%
Disc Golf Deposit	per day	T	\$40.00	\$40.00	0%
Mountain bike rentals	per day	T	\$20.00	\$20.00	0%
Cold Creek - High ropes/climbing wall private rental min 3 hours	per event	T	\$160.00	\$160.00	0%
Cold Creek - Forest School Daily Fee	per day	T	\$25.00	\$25.00	0%
Cold Creek - Forest School add'l student	per day	T	\$2.65	\$2.65	0%
Cold Creek Group/overnight programming high ropes/climbing wall	per person	T	\$20.00	\$21-\$25	
Additional Staff	per hour	T	\$32.00	\$32.00	0%
SPECIAL EVENTS					
Community Events					
Staffing for Special Events	per hr/per staff	T	\$32.00	\$32.00	
Portable Toilets	per unit/per event	T	\$150.00-\$300.00	\$150.00-\$300.00	
Birthday Parties Packages	per event	T	\$200.00-\$1000.00	\$200.00-\$1000.00	
Birthday Parties, extra child fee	per person	T	\$20.00	\$20.00	
Wedding hosted through Community Services	per event	T	\$500-\$5000	\$500-\$5000	
Corporate Package up to 30 ppl	per event	T	\$650.00-\$1150.00	\$650.00-\$1150.00	
Municipal Events:					
Vendor Fee - Community Organization (Not For Profit)	per event	T	\$25.00-\$100.00	\$25.00-\$100.00	
Vendor Fee - Corporate Vendors	per event	T	\$25.00-\$500.00	\$25.00-\$500.00	
Vendor Fee - Table Rentals	per event/ table	T	\$15.00	\$15.00	
Vendor Fee - Chairs	per item	T	\$5.00	\$5.00	
Special Event Admission Fees	per person	T	\$5.00-\$250.00	\$5.00-\$250.00	
Special Event VIP Fees	per person		\$20.00-\$200.00	\$20.00-\$200.00	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "A" – COMMUNITY SERVICES
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% change from previous year
FITNESS CENTRE					
Adult Memberships:					
Full membership – Adult, 1 month, Standard	1 month	T	\$85.08	\$86.78	2%
Full membership – Adult, 3 month, Standard	3 months	T	\$172.20	\$175.64	2%
Full membership – Adult, 1 Year, Standard	1 Year	T	\$475.60	\$485.11	2%
10 Pass, Adult, Standard	10 Visits	T	\$103.53	\$105.60	2%
Single Use, Adult, Standard	per visit	T	\$12.30	\$12.55	2%
Student/Senior Memberships:					
(Students are defined as 14 – 24 years of age, Seniors are defined as 55+)					
Full membership – Student/Seniors, 1 month, Standard	1 month	T	\$58.43	\$59.59	2%
Full membership – Student/Seniors, 3 month, Standard	3 months	T	\$131.20	\$133.82	2%
Full membership – Student/Seniors, 4 month, Standard	4 months	T	\$144.53	\$147.42	2%
Full membership – Student/Seniors, 1 Year, Standard	1 Year	T	\$362.85	\$370.11	2%
10 Pass, Student/Seniors, Standard	10 Visits	T	\$78.93	\$80.50	2%
Full Membership, Single Use, Student/Seniors, Standard	per visit	T	\$9.23	\$9.41	2%
Full Membership, Annual, Family Discount(1 additional member)	1 year	E	10 % off secondary membership	10 % off secondary membership	
Full Membership, Annual, Family Discount (2+additional memberships)	1 year	E	15 % off third, fourth, etc., memberships	15 % off third, fourth, etc., memberships	
Corporate Rate, Standard Rate	1 year	T	15% off each membership	15% off each membership	
Township of King, Employee Rate	1 year	T	35% off each membership	35% off each membership	
Gym Only Memberships					
Adult Memberships:					
Adult – Resident	1 year	T	\$410.40	\$418.61	2%
Student/Seniors Gym Only:					
(Students are defined as 14 – 24 years of age, Seniors are defined as 55+)					
Student/Senior – Resident	1 year	T	\$309.60	\$315.79	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "A" – COMMUNITY SERVICES
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% change from previous year
Track Only Memberships (TRISAN CENTRE)					
Adult Memberships:					
Track Only – Adult, 3 month, Standard	3 months	T	\$73.80	\$75.28	2%
Track Only – Adult, 1 Year, Standard	1 Year	T	\$208.08	\$212.24	2%
Track Only, Single Use, Adult, Standard	Visit	T	\$4.10	\$4.18	2%
Student Senior/Memberships:					
(Students are defined as 14 – 24 years of age, Seniors are defined as 55+)					
Track Only – Student/Seniors, 3 month, Standard	3 months	T	\$57.40	\$58.55	2%
Track Only – Student/Seniors, 1 Year, Standard	1 Year	T	\$154.78	\$157.87	2%
Track Only, Single Use, Student/Seniors, Standard	Visit	T	\$3.08	\$3.14	2%
Personal Trainer Rates:					
Note: 1:1 denotes ratio of one client to one trainer; 2:1 denotes ratio of 2 clients to one trainer					
Personal Trainer Rates - Fitness Center, 1:1	1 – 4 one hour sessions	T	\$46.13	\$47.05	2%
Personal Trainer Rates - Fitness Center, 2:1	1 – 4 one hour sessions	T	\$33.83	\$34.50	2%
Personal Trainer Rates - Fitness Center, 1:1	5 – 9 one hour sessions	T	\$41.00	\$41.82	2%
Personal Trainer Rates - Fitness Center, 2:1	5 – 9 one hour sessions	T	\$29.73	\$30.32	2%
Personal Trainer Rates - Fitness Center, 1:1	10 - 20 one hour sessions	T	\$35.88	\$36.59	2%
Personal Trainer Rates - Fitness Center, 2:1	10 – one hour sessions	T	\$25.63	\$26.14	2%
Personal Trainer Rates - Fitness Center, 1:1	20+ - one hour sessions	T	\$33.83	\$34.50	2%
Personal Trainer Rates - Fitness Center, 2:1	20+ - one hour sessions	T	\$24.60	\$25.09	2%
Personal Trainer Rates - Fitness Center, Team, 15:1	1 – one hour session	T	\$126.08	\$128.60	2%
Personal Trainer Rates - Fitness Center, Team, 15:1	5 – one hour sessions	T	\$569.90	\$581.30	2%
Personal Trainer Rates - Fitness Center, Team, 15:1	10 – one hour sessions	T	\$1,013.73	\$1,034.00	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "A" – COMMUNITY SERVICES
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% change from previous year
Locker Rentals:					
1 Month	per locker	T	\$10.25	\$10.46	2%
3 Months	per locker	T	\$27.68	\$28.23	2%
Annual	per locker	T	\$70.73	\$72.14	2%
Large Storage Rental	per locker/per year	T	\$113.78	\$116.05	2%
Environmental Stewardship:					
Community Garden - 4' x 4' Plot Rental	Annual Rental	T	\$14.00	\$14.00	
Community Garden - 4' x 8' Plot Rental	Annual Rental	T	\$24.00	\$24.00	
Rain Barrels	per item	T	\$75.00-\$90.00	\$75.00-\$90.00	
Backyard Composter	per item	T	\$42.63-\$60.00	\$42.63-\$60.00	
Apiary Veil	each	T	\$20.00-\$25.00	\$20.00-\$25.00	
Apiary Tour	per person/per session	T	\$20.00-\$26.00	\$20.00-\$26.00	
EV Charging Rate Level 2	per hour		\$1.00-3.00	\$1.00-3.00	
EV Charging Rate Level 3	per minute		\$0.5-\$1.00	\$0.5-\$1.00	
Foodcycler Kitchen Composter	each	T	\$150.00-\$510.00	\$150.00-\$510.00	
Green Yards Program- Wildflowers Individual purchase	each	T	\$4.00-\$10.00	\$4.00-\$10.00	
Green Yards Program- Wildflower Kit	each	T	\$35.00-\$50.00	\$35.00-\$50.00	
Other General Services:					
Additional Photocopying Fee for documents over 100 pages	each	T	\$23.00	\$23.00	
Equipment Package Rental Rate (flip chart, screen, projector, microphone/speaker)	per item	T	\$25.00	\$25.00	
Equipment Rental, projector and screen	per item	T	\$10.00	\$10.00	
Equipment Rental, flip chart	per item	T	\$5.00	\$5.00	
Equipment Rental, microphone/speaker	per item	T	\$14.00	\$14.00	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "A" – COMMUNITY SERVICES
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% change from previous year
Eligible Refund % for Cancellation:					
Ice Rentals	per booking		20%-100%	20%-100%	
Facility Rentals	per booking		20%-100%	20%-100%	
Summer Camp, one week notice	per booking		20%	20%	
Summer Camp, 5 days notice	per booking		50%	50%	
Summer Camp, less than 48 hours for daily registration	per booking		\$0.00	\$0.00	
Summer Camp, less than 2 business days (after 4pm on previous Thursday)	per booking		\$0.00	\$0.00	
General Program	per booking		20%	20%	
Non-Resident Surcharge %:					
Non Resident Rate	each		10%	10%	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "A" – COMMUNITY SERVICES
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% change from previous year
Fire					
Fire Prevention inspections for buildings and properties and for all requested fire prevention inspections, excluding complaints:					
i) Commercial & Industrial Occupancies	each	E	\$197.00	\$200.94	2%
ii) Multiple Unit Occupancies including apartment buildings/complexes, condominiums, government-funded or private day care centres	each	E	\$133.00	\$135.66	2%
iii) All institutional occupancies – public & private schools, churches	each	E	\$133.00	\$135.66	2%
iv) Residential change of occupancy	each	E	\$133.00	\$135.66	2%
v) Re-inspection (if required)	each	E	50% of original fee	50% of original fee	
vi) Review of Fire Safety Plans - 2nd or Subsequent Revisions	each	E	50% of inspection fee	50% of inspection fee	
vii) Review and Approval of: Technical Drawings, Applications, and Risk Safety Management Plans - if necessary retain 3rd party engineer or other firm	each	E	\$ at cost	\$ at cost	
viii) Fire Safety training workshops and seminars	each	E	\$ at cost	\$ at cost	
Records:					
Search and/or copies of fire inspection reports	each	E	\$60.00	\$60.00	0%
Search and/or copies of emergency response reports	each	E	\$60.00	\$60.00	0%
Fire Department Attendance - Re: Open Air Burning:					
1. For attendance where no permit is issued	each	E	Items 1 – 10 inclusive. Current MTO Rates or Charged Costs	Items 1 – 10 inclusive. Current MTO Rates or Charged Costs	
2. For attendance where failed to supervise Open Air Burning					
3. For attendance where failed to have adequate water or tools to contain a fire					
4. For attendance when Open Air Burning is not permitted					
5. For attendance when burning unauthorized material(s)					
6. For attendance where failed to supervise a recreational fire					
7. For attendance where failed to have adequate means to extinguish a recreational fire					
8. For attendance at a recreational fire during a fire ban					
9. For attendance at a recreational fire where size of fire exceeds established guidelines					
10. For attendance of each fire apparatus as determined needed to attend and extinguish or control Open Air Burning					

**TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "A" – COMMUNITY SERVICES**

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% change from previous year
Fire Department Attendance:					
1. Response to the third and all subsequent false fire alarms per building on a property in a calendar year.	each	E	Items 1 – 6 inclusive. Current MTO Rates or Vehicle and Firefighter Crew Costs	Items 1 – 6 inclusive. Current MTO Rates or Vehicle and Firefighter Crew Costs	
2. Response to a vehicle accident which is not owned or operated by a Township of King resident or property owner. Billing is applied to all parties involved and only charged to non-residents ONLY.					
3. Response to a hazardous materials incident involving a vehicle and/or property which is owned or operated by a resident or non resident, and/or operator, and property owner (resident/ non-resident, and/or operator) shall be invoiced for apparatus and materials used including the use of outside municipal fire services or contractors.					
4. Recovery of costs through a third party related to emergency response (including damage or loss of equipment, consumables) from insurance companies. Should the insurer pay the coverage to the property owners, the property owner is liable to remit these funds to the municipality or its representative.					
4. Fees shall also be levied to include total replacement costs for any contaminated or damaged equipment or materials used in the response to any of the aforementioned emergencies.					
5. Fees imposed under this By-law shall be billed to the owner(s) of the building(s) from which the services are provided and in the case of emergency responses to vehicle incidents, to the owner of the vehicle or the vehicle owner's insurance company.					
A Cost Recovery Fee for staff services and fire apparatus and any materials expended by the Township in carrying out the requirements of a Notice, Order, written correspondence in whole or in part, or cost incurred as necessary for King Fire and Emergency Services, its fire officers, firefighters, and/or fire inspectors to remediate or take the necessary enforcement action to obtain compliance for services including but not limited to: *Investigation of a legal and/or illegal Marijuana Grow-op or clandestine drug operation where the actual and/or potential fire and life safety hazard exists involving utilities (hydro, natural gas, propane, alternative fuels and services) *Assisting the surrounding police agencies, Office of the Fire Marshal with the investigation and inspection of a legal and/or illegal Marijuana Grow-op or clandestine drug operation with air monitoring, ventilation, forcible entry, decontamination of staff (police, fire, EMS, OFM) and for standby purposes *Where the need to notify/assist the Electrical Safety Authority, Hydro, Technical Standards and Safety Authority, Building Department, Bylaw Enforcement, King Township Public Works Department, animal control, or Parks Department exists to assist in mitigating/remediating an actual/potential hazard (fire, life, or property)	each	E	Items 1 – 5 inclusive. Current MTO Rates or Vehicle and Firefighter Crew Costs	Items 1 – 5 inclusive. Current MTO Rates or Vehicle and Firefighter Crew Costs	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "A" – COMMUNITY SERVICES
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% change from previous year
Miscellaneous Expenses, where not included in any of the above costs and where not exempt		T	\$ at cost	\$ at cost	0%
Open Air Burning (Fire) permit	per permit	E	\$51.00	\$51.00	2%
Fireworks Display Permit	per permit	E	\$150.00	\$150.00	2%
Fireworks Vendor Permit - consumer fireworks	per permit	E	\$51.00	\$51.00	2%
Fireworks Consumer Permit - display held on days other than Victoria Day and Canada Day and Diwali Day	per permit	E	\$51.00	\$51.00	2%
Testing of a private fire hydrant (dry hydrant or holding tank)	each	E	\$276.00	\$276.00	2%
Facility Use	per event	E	\$450.00	\$450.00	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "B" – CORPORATE SERVICES

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Previous Year
Commission Affidavits and Certify True Copies - Township Residents	each	T	\$20.50	\$21.50	5%
Commission Affidavits and Certify True Copies - Non-Township Residents	each	T	\$26.50	\$28.00	6%
Commission Affidavits - Pension (Seniors)	each	T	Waived	Waived	
Closing & Sale of Road Allowance; or Sale of other Township owned lands (Administration –where initiated by others than the Township)	each	E	\$700.00	\$800.00	14%
Film Permit Fee	each	E	\$675.00	\$700.00	4%
Film Permit Fee: Post-Secondary Film Projects	each	E	Waived	Waived	
Film Permit Expedited Processing Fee (Less than 14 Days Notice)	each	E		\$300.00	
Property Identification Sign Blades	each	T	\$30.00	\$32.00	7%
Post & Hardware for Property Identification Signs	each	T	\$30.00	\$32.00	7%
Property Identification Sign, Post and hardware	each	T	\$60.00	\$64.00	7%
Emily 911 Sign and Hardware	each	T		\$0.00	
Administrative processing fee for Ontario Land Tribunal (OLT) submissions	per application	E	\$260.00	\$450.00	73%
Municipal Freedom of Information & Protection of Privacy Act(MFIPPA) - Requests for Access	per request	E	Fees as set out in the Current MFIPPA and Regulations	Fees as set out in the Current MFIPPA and Regulations	
Administration Fee for Activities Undertaken on Request by Individuals (E.g. Research on historical or genealogical matters, property research, research of Council minutes & other Township records, preparation/packaging of information)	per 15 minutes	E	\$20.00	\$20.50	3%
Lottery License (Alcohol & Gaming Commission of Ontario)	per license	E	3% of Prize Board	3% of Prize Board	
Marriage License	per license	E	\$192.00	\$195.00	2%
Marriage License - Non-Resident	per license	E	\$225.00	\$245.00	9%
Indoor - Civil Marriage Ceremony	per ceremony	T	\$325.00	\$350.00	8%
Indoor - Civil Marriage Ceremony - Non-Resident	per ceremony	T	\$475.00	\$550.00	16%
Outdoor - Civil Marriage Ceremony	per ceremony	T	\$530.00	\$540.00	2%
Outdoor - Civil Marriage Ceremony - Non-Resident	per ceremony	T	\$700.00	\$715.00	2%
Civil Marriage Witness Fee	per witness	E	\$58.00	\$60.00	3%
Civil Marriage Ceremony Cancellation Fee (less than 48 hours)	per ceremony	T	\$60.00	\$65.00	8%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "B" – CORPORATE SERVICES

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Previous Year
Civil Marriage Ceremony Cancellation Fee (less than 48 hours) - Non Resident	per ceremony	T	\$78.00	\$80.00	3%
Kennel New Licence	annual fee	E	\$190.00	\$195.00	3%
Doggie Day Care New Licence	annual fee	E	\$190.00	\$195.00	3%
Kennel Licence – Renewal Fee	annual fee	E	\$100.00	\$110.00	10%
Doggie Day Care Licence – Renewal Fee	annual fee	E	\$100.00	\$110.00	10%
Noise Exemption Permit (where applicable)	per exemption	E	\$95.00	\$100.00	5%
AGCO Consents, Resolutions, Authorizations or any other related documentation	each	E	\$150.00	\$175.00	17%
Special Occasion Permit Letter	per letter	E	\$90.00	\$95.00	6%
Change of Municipal Street Address Fee	per application	E	\$1,160.00	\$1,183.00	2%
Change of Municipal Street Name Fee	per permit	E	\$5,800.00	\$5,916.00	2%
Municipal Street Address Exemption Provision	per application	E	\$5,300.00	\$5,406.00	2%
Large Scale Event 250-500 people	per application	E	\$175.00	\$200.00	14%
Large Scale Event 501-1000 people	per application	E	\$350.00	\$400.00	14%
Large Scale Event - More than 1000 people	per application	E	\$500.00	\$600.00	20%
Large Scale Event - Security Deposit - Less than 1000 people	per application	E	\$1,500.00	\$1,500.00	0%
Large Scale Event - Security Depoist - 1001 to 5000	per application	E	\$5,000.00	\$5,000.00	0%
Large Scale Event - Security Deposit - More than 5000	per application	E	\$20,000.00	\$20,000.00	0%
Road Occupancy Permit for Special Events (Charity / Non-Profit)	per application	E		\$100.00	
Road Occupancy Permit for Special Events (Private / Commercial)	per application	E		\$200.00	
Temporary Patio Permit	per application	E	\$105.00	\$125.00	19%
Administrative processing fee for appeals filed under COR-POL-158 Public Conduct Policy	each	E	\$200.00	\$205.00	3%
New Address Assignment	each	E		\$250 + \$25 per lot/unit	
Address Assignment for Accessory Dwelling Units	each	E		\$100.00	
Street Number - Lot Through Consent (Per Address)	each	E		\$500.00	
New Street Name - Proposed (Per Street Name)	per application	E		\$2,000.00	
New Street Name - From Township's Pre-Approved List	per application	E		\$700.00	
Street Sign Rental	each	T		\$40.00	
Cemetery					
Sale of Burial Plots	each	T	\$2,160.00	\$2,400.00	11%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "B" – CORPORATE SERVICES

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Previous Year
Sale of Cremation Plots	each	T	\$1,140.00	\$1,400.00	23%
Cornerstone	each	T	\$98.00	\$125.00	28%
Interment: Open /Close Grave: Adult	each	T	\$1,080.00	\$1,200.00	11%
Interment: Open /Close Grave: Child (2-10)	each	T	\$640.00	\$675.00	5%
Interment: Open /Close Grave: Infant (under 2)	each	T	\$320.00	\$350.00	9%
Interment: Open /Close Cremated Remains	each	T	\$540.00	\$600.00	11%
After Hours Burial Surcharge: (after 4:00 p.m. weekdays; burials on Statutory Holidays and Saturday)	each	T	\$400.00	\$425.00	6%
Winter Burial Surcharge: (December 15 to April 15)	each	T	\$390.00	\$400.00	3%
Disinterment: Casket Only	each	T	\$1,540.00	\$1,580.00	3%
Disinterment: Casket and Vault	each	T	\$1,660.00	\$1,700.00	2%
Disinterment: Cremated Remains	each	T	\$420.00	\$450.00	7%
Foundations: Preparing Foundation for Pillow Marker	cu ft	T	\$33.50	\$34.00	1%
Foundations: Preparing Foundation for Upright Monument 24" to 30"	each	T	\$650.00	\$663.00	2%
Foundations: Preparing Foundation for Upright Monument 36" to 42"	each	T	\$890.00	\$908.00	2%
Foundations: Preparing Foundation for Upright Monument 48" to 54"	each	T	\$1,088.00	\$1,110.00	2%
Foundations: Flat Marker Installation / Preparation	each	T	\$185.00	\$189.00	2%
Foundations: Care and Maintenance: Flat Marker less than 1,116.13 square centimeres or 173sq. Inches	each		\$0.00	\$0.00	
Foundations: Care and Maintenance: Flat Marker over 173sq. Inches	each	T	\$100.00	\$100.00	0%
Foundations: Care and Maintenance: Upright Marker 4ft. or less including base	each	T	\$200.00	\$200.00	0%
Foundations: Care and Maintenance: Upright Marker 4ft. or more including base	each	T	\$400.00	\$400.00	0%
Monument Foundation Removal	each	T	actual cost	actual cost	
Care and Maintenance: Interments - Pre-1955 Graves (where no Care and Maintenance was charged)	each	T	\$200.00	\$200.00	0%
Transfer Fee: For all services and documents in connection with transfer of ownership of plot and issuance of a new Certificate of Internment Rights			\$130.00	\$133.00	2%
Administrative Fee for the Resale of Cemetery Lots back to Township of King	each	T	\$200.00	\$300.00	50%
Animal Services					
Dog Licence	each	E	\$25.00	\$25.00	0%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "B" – CORPORATE SERVICES

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Previous Year
Dog Licence, owned by Senior	each	E	\$12.50	\$12.50	0%
Cat Licence	each	E	\$25.00	\$25.00	0%
Cat Licence, owned by Senior	each	E	\$12.50	\$12.50	0%
Replacement Tags	each	T	\$14.00	\$14.00	0%
Service Animals	each	E	Waived	Waived	
Biting or Menacing Dog Licence	each	E	\$55.00	\$55.00	0%
Dog Appeal Fee (Animal Control By-law)	each	E	\$250.00	\$300.00	20%
Other General Services:					
Black & White Photocopies (5+ pages) – Letter size	per page	T	\$0.50	\$0.75	50%
Black & White Photocopies – Legal size	per page	T	\$0.50	\$0.75	50%
Black & White Photocopies – Larger than Legal	per page	T	\$0.50	\$0.75	50%
Colour copies – add to the above	per page	T	\$0.20	\$0.25	25%
External Printing	actual	T	Actual cost, plus courier fees	Actual cost, plus courier fees	
Shipping Costs	actual	T	Actual cost, plus courier fees	Actual cost, plus courier fees	
Bell Canada- small cell location install on Municipal property or infrastructure		T	\$500.00	\$500.00	0%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "C" – FINANCE
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change over Previous Year
Tax Certificate	each	E	\$90.00	\$92.00	2%
Search of Tax Records (minimum one hour)	per hour	E	\$40.00	\$41.00	2%
Tax - Bill Reprint	each	E	\$25.00	\$26.00	4%
Returned Cheque	each	E	\$47.00	\$48.00	2%
Tax Statement or Tax Receipt	each	E	\$25.00	\$26.00	4%
(Note: If the tax statement is for Canada Revenue Agency (CRA) audit or request there is no charge. Letter from CRA is required as proof)				\$0.00	
Water – Account Open	per account	E	\$40.00	\$41.00	2%
Water – Bill Reprint	each	E	\$25.00	\$26.00	4%
Tax - New Account or Ownership fee	each	E	\$40.00	\$41.00	2%
Tax - Mortgage addition	per addition	E	\$25.00	\$26.00	4%
Tax - addition to the roll (per addition) i.e. water, by-law	per addition	E	\$30.00	\$31.00	3%
Arrears Notice - water only	each	E	\$5.00	\$5.00	0%
Tax Arrears Notice	each	E	\$5.00	\$5.00	0%
RUSH Tax Certificates	each	E	\$110.00	\$112.00	2%
Mortgage Administration Fee	each	E	\$10.00	\$10.00	0%
Administration Fee - For transfers for corrections in payments	each	E		\$10.00	
Administration Fee - Transfer to Property Tax Account	each	E		\$20.00	
Tax Sales Costs:					
Information Package for Tax Sale	each	E	\$30.00	\$30.00	
Warning Letter sent by Treasurer	per letter	E	\$65.00	\$65.00	
Administration Fee – Township	each	E	\$420.00	\$420.00	
Notices under the Farm Debt Mediation Act	per notice	T	Recovery of actual costs	Recovery of actual costs	
First Notice, Final Notice, Form 5, Form 10	per notice	T	Recovery of actual costs	Recovery of actual costs	
Print Parcel Register	per PIN	T	Recovery of actual costs	Recovery of actual costs	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "C" – FINANCE
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change over Previous Year
Execution Searches	per name	T	Recovery of actual costs	Recovery of actual costs	
Send Tax Deed or Notice of Vesting to Ministry	each	T	Recovery of actual costs	Recovery of actual costs	
Additional fees for complex title searches	actual	T	Recovery of actual costs	Recovery of actual costs	
Additional fees for mailing notices to the U.S.A. and internationally	each	T	Recovery of actual costs	Recovery of actual costs	
Tax Sale Set-up Fee, Engage Professional Services	each	T	Recovery of actual costs	Recovery of actual costs	
Tax Registration - Part 1 - Obtain and analyze title search and execution searches - Prepare report on searches, - Prepare list of interested parties - Prepare tax arrears certificate - Prepare file folder and etc.	each	T	Recovery of actual costs	Recovery of actual costs	
Tax Registration - Part 2 - Register Tax Arrears Certificate - Register Cancellation Certificate, Tax Deed or Notice of Vesting, when required - Update Title Search - Preparation of First Notices - Register Treasurer's Statutory Declaration	each	T	Recovery of actual costs	Recovery of actual costs	
Tax Registration - Part 3 - Update searches - Prepare/print and mail final notices	each	T	Recovery of actual costs	Recovery of actual costs	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "C" – FINANCE
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change over Previous Year
Tax Sale - Treasurer statutory declaration - Advertisement - Tender packages and execution of tender process - Payment into court requisition and statement of facts (Does not include cost of advertisement, auctioneer's fee nor the cost of survey)	each	T	Recovery of actual costs	Recovery of actual costs	
Re-advertise Tax Sale	each	T	Recovery of actual costs	Recovery of actual costs	
Advertising Costs	actual	T	Recovery of actual costs, plus 15% Township Administration Fee	Recovery of actual costs, plus 15% Township Administration Fee	
Tendering Property For Sale	actual	T	Recovery of actual costs, plus 15% Township Administration Fee	Recovery of actual costs, plus 15% Township Administration Fee	
Tendering related costs - attend tender opening - attend tender auction - and any relating costs / activities	actual	T	Recovery of actual costs, plus 15% Township Administration Fee	Recovery of actual costs, plus 15% Township Administration Fee	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "C" – FINANCE
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change over Previous Year
Payment out of court - obtain payment out of court of excess funds - plus additional fees apply in some cases	actual	T	Recovery of actual costs, plus 15% Township Administration Fee	Recovery of actual costs, plus 15% Township Administration Fee	
Cost of Auctioneer's Fee	actual	T	Recovery of actual costs, plus 15% Township Administration Fee	Recovery of actual costs, plus 15% Township Administration Fee	
Cost of Survey	actual	T	Recovery of actual costs, plus 15% Township Administration Fee	Recovery of actual costs, plus 15% Township Administration Fee	
Any additional costs relating to Tax Sale	actual	T	Recovery of actual costs, plus 15% Township Administration Fee	Recovery of actual costs, plus 15% Township Administration Fee	
Collection Agency fee (third party)	each	E	15% on overall bill.	15% on overall bill.	
<i>NOTE: CREDIT CARD PAYMENTS MAXIMUM IS \$10,000 for non-tax or water payments.</i>					
<i>Third party fee for credit card payments for both tax and water at 2.5%</i>					

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
BUILDING DIVISION						
NOTE: For work permit not listed below, fee shall be determined by the Chief Building Official.						
Section A: New Construction, Additions and Alterations (includes HVAC, Plumbing and Occupancy)						
Group A: Assembly						
Finished	per square meter	E		\$21.00	\$21.00	0%
Shell only	per square meter	E		\$13.00	\$13.00	0%
Finishing of Shell/Fit out/ Alteration	per square meter	E	\$400.00	\$8.00	\$8.00	0%
Additions of GFA incl. mezzanines	per square meter	E	\$400.00	\$21.00	\$21.00	0%
Portable Classrooms - new or relocated	each	E		\$557.00	\$568.00	2%
Outdoor public pool	flat fee	E		\$557.00	\$568.00	2%
Group B: Institutional						
Finished New Construction	per square meter	E		\$21.00	\$21.00	0%
Shell only	per square meter	E		\$13.00	\$13.00	0%
Finishing of Shell/Fit out/ Alteration	per s.m./min. per unit	E	\$400.00	\$8.00	\$8.00	0%
Additions of GFA, incl. mezzanines	per s.m./min. per unit	E	\$400.00	\$21.00	\$21.00	0%
Group C: Residential						
Single Family Dwellings (single, semi, link, towns, row, incl finished basement personal use as part of new build, incl attached garage as part of new build. Applies also to replacement on existing foundation	per s.m./min. per unit	E	\$3,000.00	\$20.00	\$20.00	0%
Multi-residential (stacked towns, apartments, condos, secondary suite in SFD as part of new build	per s.m./min. per unit	E	\$3,000.00	\$23.00	\$23.00	0%
Additions	per square meter	E	\$1,000.00	\$20.00	\$20.00	0%
Interior/Exterior Alterations	per square meter	E	\$400.00	\$8.00	\$8.00	0%
Retrofit or Finish Residential secondary suite or home business space within existing dwelling (existing unfinished basement)	per square meter	E	\$400.00	\$11.00	\$11.00	0%
Finished Basement (personal use) in existing dwelling (existing unfinished basement)	per square meter	E	\$400.00	\$8.00	\$8.00	0%
Certification of Model Plans - excl. zoning, grading review (up to 3 elevations, 2 grade conditions, 1 opt/alt plan)						
For building area less than 250 m2	flat	E		\$700.00	\$714.00	2%
For building area 251m2 to 500m2	flat fee	E		\$1,000.00	\$1,020.00	2%
For building area 501m2 or greater	flat fee	E		\$1,300.00	\$1,326.00	2%
Certification of Model Plans - additional plans/elevations	per plan/elevation	E		\$150.00	\$153.00	2%
Certified Model construction	per s.m./min. per unit	E	\$3,000.00	\$20.00	\$20.00	0%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
Change to Certified Model Plans - excl. Zoning, grading review	hourly	E	1 hr	\$334.00	\$341.00	2%
Change to House Type Model after permit issuance (req's creation of new permit)	hourly + additional area fee	E	1 hr	\$334 + \$20/sm additional area	\$334 + \$20/sm additional area	0%
New detached accessory building (incl garage, carport, shed, cabana, deck, etc)	per square meter	E	\$400.00	\$8.00	\$8.00	0%
New attached garage or attached carport (attached to existing building)	per square meter	E	\$400.00	\$9.00	\$9.00	0%
Attached deck, porch, unheated enclosed porch (as part of new building, attached to existing building, or alterations to existing)	per square meter	E	\$200.00	\$4.00	\$4.00	0%
Fire Systems Retrofitting	flat fee	E		\$446.00	\$455.00	2%
Other Group C new construction (hotel/motel/lodging/rooming/shelters)	per square meter	E	\$3,000.00	\$16.00	\$16.00	0%
Temporary Shipping Container (for storage only)	flat fee	E		\$424.00	\$432.00	2%
Group D: Business and Personal Services						
Finished	per square meter	E		\$20.00	\$20.00	0%
Shell only	per square meter	E		\$12.00	\$12.00	0%
Finishing of Shell/Fit out/ Alteration	per square meter	E	\$400.00	\$8.00	\$8.00	0%
Additions of GFA	per square meter	E	\$400.00	\$20.00	\$20.00	0%
Group E: Mercantile						
Finished	per square meter	E		\$20.00	\$20.00	0%
Shell only	per square meter	E		\$12.00	\$12.00	0%
Finishing of Shell/Fit out/ Alteration	per square meter	E	\$400.00	\$8.00	\$8.00	0%
Additions of GFA	per square meter	E	\$400.00	\$20.00	\$20.00	0%
Group F: Industrial						
Finished	per square meter	E		\$13.00	\$13.00	0%
Shell only	per square meter	E		\$10.00	\$10.00	0%
Finishing of Shell/Fit out/Alteration (including addition of shelf and rack system in existing building)	per square meter	E	\$400.00	\$6.00	\$6.00	0%
Additions of GFA	per square meter	E	\$400.00	\$13.00	\$13.00	0%
Gas Stations/Auto Repair Stations/ including overhead canopy	per square meter	E	\$400.00	\$13.00	\$13.00	0%
Parking Garage (if applicable will be determined by CBO)		E				
Mechanical/Storage and Roof Top Amenity	per square meter	E		\$20.00	\$20.00	0%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
Group G: Agricultural (with proof of Farm Business Registration only)						
G1 (High Hazard)	per square meter	E	\$400.00	\$12.00	\$12.00	0%
G4 (Agricultural with no human occupancy)	per square meter	E	\$400.00	\$5.00	\$5.00	0%
G3 (Agricultural green house including hoop & poly)	per square meter	E	\$400.00	\$5.00	\$5.00	0%
G2 (other agricultural not listed in Group G)	per square meter	E	\$400.00	\$5.00	\$5.00	0%
Section H: Demolition						
Residential Dwelling (full or partial)	per unit	E		\$446.00	\$455.00	2%
Residential Accessory Building (full or partial)	per unit	E		\$279.00	\$285.00	2%
Section I: Designated Structures						
Communications Tower (where applicable)	flat fee each	E		\$697.00	\$711.00	2%
Wind Turbine Support Structure (where applicable)	flat fee each	E		\$697.00	\$711.00	2%
Retaining walls subject to OBC approval - res. SDD - per linear meter of wall (Over entire length of wall)	per linear meter	E	\$400.00	\$9.00	\$9.00	0%
Retaining Walls subject to OBC approval - non-residential - per linear meter of wall (Over entire length of wall)	per linear meter	E	\$800.00	\$12.00	\$12.00	0%
Sign regulated by Building Code (construction permit fee, excl. sign bylaw fee)	flat fee	E		\$697.00	\$711.00	2%
Solar Domestic Hot Water - serving one dwelling	flat fee	E		\$446.00	\$455.00	2%
Solar Domestic Hot Water - all others	flat fee	E		\$446.00	\$455.00	2%
Solar Photovoltaic - serving one dwelling excl. ESA permit and inspection fee	flat fee	E		\$446.00	\$455.00	2%
Solar Photovoltaic - all others excl. ESA permit and inspection fee	flat fee	E		\$446.00	\$455.00	2%
Geothermal systems - serving one dwelling	flat fee	E		\$557.00	\$568.00	2%
Geothermal systems - all others	flat fee	E		\$780.00	\$796.00	2%
Pedestrian Bridge attached to a building	flat fee	E		\$1,393.00	\$1,421.00	2%
Shoring/ Tie-Backs	per linear meter	E		\$12.00	\$12.00	0%
Storage Tanks	flat fee per tank	E		\$446.00	\$455.00	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
Section J: Stand Alone Permits and Miscellaneous Work (In addition to base building permit fee)						
Mechanical/HVAC/Fire Protection:						
Heating Ventilation Air Conditioning residential stand alone, conversion	per unit	E		\$446.00	\$455.00	2%
HVAC non-residential	per square meter	E	\$ 400.00	\$5.00	\$5.00	0%
Fire Alarm System Non-residential	flat per story served	E		\$668.00	\$681.00	2%
Replacement Annunciator/Control Panel only	flat per story served	E		\$446.00	\$455.00	2%
Sprinkler system	flat per story served	E		\$668.00	\$681.00	2%
In-Rack sprinkler system	per square meter	E	\$ 400.00	\$1.00	\$1.00	0%
Emergency Power - Residential low rise excl. ESA permit and fee	Each power unit	E		\$222.00	\$226.00	2%
Emergency Power - all other excl. ESA permit and fee	Each Power unit	E		\$446.00	\$455.00	2%
Fireplace/woodstove/fuel burning appliance, chimney	each, flat fee	E		\$446.00	\$455.00	2%
Replacement heating plant (ICI)	each, flat fee	E		\$668.00	\$681.00	2%
Special ventilation systems	each, flat fee	E		\$668.00	\$681.00	2%
Fire Suppression system other than sprinkler	each, flat fee	E		\$668.00	\$681.00	2%
Fire Systems Retrofitting - Non-res.	each per story	E		\$668.00	\$681.00	2%
Plumbing/Septic/Drainage						
Onsite Sewage System:						
Sewage System Maintenance Inspection Program Inspection	flat fee	E		\$186.00	\$190.00	2%
New sewage system installation/expansion due to structure addition	flat fee	E		\$1,672.00	\$1,705.00	2%
Repair/minor alteration to sewage system	flat fee	E		\$334.00	\$341.00	2%
Septic Decommission	flat fee	E		\$279.00	\$285.00	2%
Tank replace/remedial work for Class 2, 3, or 5 tanks	flat fee	E		\$334.00	\$341.00	2%
Septic to municipal service conversion: residential, include decommission	flat fee	E		\$334.00	\$341.00	2%
Municipal Connections new or replacement: water, sanitary or storm (property line to foundation, excl. connection fee)	per trench	E		\$279.00	\$285.00	2%
Plumbing:						
Stand alone plumbing - Residential	flat fee	E		\$446.00	\$455.00	2%
Stand alone plumbing - Non-residential	flat fee	E		\$668.00	\$681.00	2%
Site Servicing, Water Service Domestic and Fire	per linear meter	E	\$ 400.00	\$2.00	\$2.00	0%
Storm and sanitary services	per linear meter	E	\$ 400.00	\$2.00	\$2.00	0%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
Other						
Temporary structure, including presentation area, air supported structure, tent, demountable stages and platforms	per square meter	E	\$ 360.00	\$6.00	\$6.00	0%
Below grade entrance/stair	flat fee each	E		\$446.00	\$455.00	2%
Electro magnetic locking devices	flat per story	E		\$668.00	\$681.00	2%
Foundation for relocated building	flat fee	E		\$1,783.00	\$1,819.00	2%
Footing and Foundation only - Residential Dwelling	per square meter	E	\$ 1,000.00		\$7.00	
Footing and Foundation only - all others	per square meter	E	\$ 2,000.00		\$10.00	
Section K: Administrative Fees (non-refundable unless otherwise noted)						
Property Information Report - Sewage System Inquiries	per doc	E		\$131.00	\$134.00	2%
Property Information Report - General Inquiries	per doc	E		\$222.00	\$226.00	2%
Legacy Permit Closure and final inspection	per permit	E		\$212.00	\$216.00	2%
Register OBC Order on title	each	E		\$363.00	\$370.00	2%
Discharge OBC Order on title	each	E		\$363.00	\$370.00	2%
Review or amendment of plans after permit (minimum 1 hour upfront)	per hour + any increase in size	E		\$207.00	\$211.00	2%
Occupancy Inspection After Occupied (Without Approval)	each	E		\$557.00	\$568.00	2%
Additional inspection or Reinspection due to failed, defective, not ready, or no access	each	E		\$279.00	\$285.00	2%
Liquor Control Board Ontario Letters, includes zoning, building comment	each	E		\$334.00	\$341.00	2%
Conditional Permits - no credit to final permit (with a minimum of \$1500.00 to a Maximum as per CBO)	10% of building permit fee in addition to building permit fee	E		\$0.00		
Change of Use permit (Part 10 with no compensating construction)	each	E		\$668.00	\$681.00	2%
Request for Deferral of Revocation of Permit	each	E		\$222.00	\$226.00	2%
Transfer of Owner	per permit	E		\$222.00	\$226.00	2%
Request for Document Search	each	E	\$ 50.00		\$50.00	
Reproduction of Building documents - Residential - copies of electronic files	each structure	E		\$50.00	\$51.00	2%
Reproduction of Building documents - Residential - only hard copies exist - scan to pdf	each structure	E		\$202.00	\$206.00	2%
Reproduction of Building documents - Non-residential - copies of electronic files	each structure	E		\$60.00	\$61.00	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
Reproduction of Building documents - Non-residential - only hard copies exist - scan to pdf	each structure	E		\$390.00	\$398.00	2%
Application for proposal of Alternative Solution	each alternative	E		\$1,000.00	\$1,020.00	2%
Special consultant fees: in event additional fees incurred such as peer review/ special studies/consultants, in review or support of an application, the cost shall be reimbursed by the applicant.				cost plus 20%		
Open Permit Fee	per permit	E		\$160.00	\$163.00	2%
Residential Refundable Security Deposit (If applicable will be determined by CBO)		E		to be determined by CBO	to be determined by CBO	
Non-residential Refundable Security Deposit (If applicable will be determined by CBO)		E		to be determined by CBO	to be determined by CBO	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
BYLAW ENFORCEMENT DIVISION						
Compliance Certificate – Enforcement	per document	E		\$129.00	\$132.00	2%
Notice of Appeals of any Enforcement Matters	each	E		\$324.00	\$330.00	2%
Compliance Inspection Fee for Second and Subsequent Inspections	each	E		\$144.00	\$147.00	2%
A File Management Fee applied when an Order has been registered on Title	each	E		\$725.00	\$740.00	2%
A File Management Fee applied when a Title or Corporate Search is required	each	E		\$240.00	\$245.00	2%
A Cost Recovery Fee for services and materials expended by the Township in carrying out the requirements of a Notice, Order, written correspondence in whole or in part, or cost incurred as necessary for By-law Enforcement officers to remediate or take necessary enforcement action to obtain compliance for services including but not limited to: **Removing illegal animals, birds, reptiles and/or fish or other items from a property, and to recover any related costs such as boarding, care, and maintenance; PLUS *Investigations of illegal Marijuana Grow-op or clandestine lab operations; PLUS *Towing Vehicles; PLUS *Illegal Dumping Cleanup; PLUS *Call out, attending & arranging for removal of encumbrances on public highways, EG: Pool draining and freezing requiring salting; flooding due to construction; PLUS	actual costs	T		Actual costs incurred by Township PLUS	Actual costs incurred by Township PLUS	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
- PLUS a 15% Administration Fee to cover staff time	each	E		15% Admin Fee	15% Admin Fee	
Legal Services Fee- Administrative fee for legal fees expended by the Township as a result of enforcement	actual costs	T		Actual costs incurred by Township PLUS	Actual costs incurred by Township PLUS	
- PLUS a 15% Administration Fee to cover staff time	each	E		15% Admin Fee	15% Admin Fee	
Issuance of a Summons (each); Plus Legal Expenses	actual costs	T		\$780.00	\$796.00	2%
- PLUS a 15% Administration Fee to cover staff time	each	E		15% Admin Fee	15% Admin Fee	
Waste Collection (Collectable) Enforcement	each item	E		\$26.50	\$27.00	2%
- PLUS a 15% Administration Fee to cover staff time	each	E		15% Admin Fee	15% Admin Fee	
Waste Collection (Non-Collectable) Enforcement	each item	T		\$105.00	\$107.00	2%
- PLUS applicable landfill costs	actual costs	T		Actual Costs incurred by Township	Actual Costs incurred by Township	
- PLUS a 15% Administration Fee to cover staff time	each	E		15% Admin Fee	15% Admin Fee	
Sign Permit Fees						
• Permanent Sign - Basic Minimum Fee	per sign	E		\$175.00	\$179.00	2%
• Permanent Sign - Cost per m²	per m²	E		\$16.00	\$16.00	0%
• Temporary Sign (Mobile, Banner, Advertisement Flags and Special Event)	per sign	E		\$145.00	\$148.00	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
Sign Fees						
Renewal Fee (on applicable signs)	each	E		\$115.00	\$117.00	2%
Sign Variance Fee PLUS	each	E		\$645.00	\$658.00	2%
- Basic Minimum Fee	each	E		\$175.00	\$179.00	2%
- Cost per m ²	per m ²	E		\$16.00	\$16.00	0%
Mural PLUS	each	E		\$232.00	\$237.00	2%
- Basic Minimum Fee	each	E		\$175.00	\$179.00	2%
- Cost per m ²	per m ²	E		\$16.00	\$16.00	0%
Sign Removal Fee (Applicable to removal of items that related to safety matters)	per sign	T		\$115.00	\$117.00	2%
- Any additional costs	each	T		Any additional costs	Any additional costs	
- Return & Storage Fee	per sign per day	T		\$11.50	\$12.00	4%
Erection of any Sign without Required Permit Fee	per sign	E		Double Sign Permit Fees	Double Sign Permit Fees	
Election Sign Permit						
• Basic Fee	per permit	E		\$115.00	\$117.00	2%
• Refundable Deposit	per permit	E		\$290.00	\$296.00	2%
• Removal Fee	per sign	T		\$23.00	\$23.00	0%
Registered Third Party						
• Basic Fee	per permit	E		\$115.00	\$117.00	2%
• Refundable Deposit	per permit	E		\$290.00	\$296.00	2%
• Removal Fee	per sign	T		\$23.00	\$23.00	0%
Issuance of 1 st Order /Notice/ Other	Per Document	E		\$176.00	\$180.00	2%
Issuance of 2nd Order /Notice/ Pre- Summons/ Remediation	Per Document	E		\$290.00	\$296.00	2%
Variance Appeal (Internal Review application)		E		\$323.00	\$329.00	2%
Variance Appeal (Report to Council Request)		E		\$648.00	\$661.00	2%
Special Event Security (By-Law Enforcement Officers) Minimum 3 hours				Cost Recovery	Cost Recovery	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
PLANNING DIVISION						
Zoning By-law 2016-71, Zoning By-law 2017-66, Zoning By-law 2022-53, Official Plan, Urban Design Guidelines	per document	T		\$103.00	\$105.00	2%
Site – Specific Official Plan Amendment Document	per document	T		\$28.00	\$29.00	4%
Site – Specific Zoning By-law	per document	T		\$28.00	\$29.00	4%
Compliance Letter – Subdivision Agreement	per letter	E		\$125.00	\$128.00	2%
Compliance Letter – Site Plan Development Agreement	per letter	E		\$125.00	\$128.00	2%
Ministry of Consumer & Corporate Affairs – Vehicle Sales and Inspection Station Letter	per document	E		\$125.00	\$128.00	2%
Opinion Letter – Zoning, Official Plan, Land Use Enquiry	per letter	E		\$350.00	\$357.00	2%
Subdivision & Condominium Agreement (copy)	per document	T		\$79.00	\$81.00	3%
Site Plan Development Agreement (copy)	per document	T		\$52.00	\$53.00	2%
Zoning Approval & Clearance	each	E		\$150.00	\$153.00	2%
Zoning Certificate						
Accessory residential buildings and structures (e.g. garages, porches, balconies, decks cabanas)	each	E		\$65.00	\$66.00	2%
New House (max. 2 units) and additions, conversions, and alterations to houses. Applications may include accessory structures on the same site.	each	E		\$129.00	\$132.00	2%
New buildings, additions, and alteration to a building other than a house less than or equal to 300m2 . Applications may include accessory structures on the same site.	each	E		\$194.00	\$198.00	2%
New buildings, additions, and alteration to a building other than a house greater than 300m2 . Applications may include accessory structures on the same site.	each	E		\$323.00	\$329.00	2%
All other proposals (i.e. driveway widening, landscaping, site alternation, etc.)	each	E		\$65.00	\$66.00	2%
Swimming Pool	each	E		\$65.00	\$66.00	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
Planning Fees:						
Consent - [Planning Act, Subsection 53(1)]	per	E		\$7,819.00	\$7,975.00	2%
Consent - Municipal Administrative Fee – Boundary Adjustment	each	E		\$500.00	\$510.00	2%
Consent - Municipal Administrative Fee – New Lot	each	E		\$1,500.00	\$1,530.00	2%
Consent - Municipal Administrative Fee – Township Road Widening	each	E		\$3,194.00	\$3,258.00	2%
Certificate of Validation - [Planning Act, Section 57]	each	E		\$2,723.00	\$2,777.00	2%
Foreclosure of or Exercise of a Power of Sale in a Mortgage or Charge [Planning Act, Subsection 50(18)]	each	E		\$2,723.00	\$2,777.00	2%
Change of Consent Conditions and Recirculation of Notice [Planning Act, Subsection 53(23)]	each	E		\$1,002.00	\$1,022.00	2%
Minor Variance for As-Built/Post-Construction	each	E		\$4,500.00	\$4,590.00	2%
Re-stamping of Deeds	each	E		\$106.00	\$108.00	2%
Minor Variance (accessory structures, pools, small additions < 50m2)	each	E		\$2,538.00	\$2,589.00	2%
Major Variance (new dwelling, additions > 50m2, ICI)	each	E		\$3,938.00	\$4,017.00	2%
Enlargement or Change of a Non-conforming Use - [Planning Act, Subsection 45(2)]	each	E		\$3,938.00	\$4,017.00	2%
All Committee of Adjustment Applications Recirculation Fee	each	E		\$600.00	\$612.00	2%
Certificate of Official for Retained Lands	each	E		\$500.00	\$510.00	2%
Deferral Request or Deferral due to Applicant error such as improper notice sign installing or similar	each	E		\$800.00	\$816.00	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
A. Plan of Subdivision Approval:						
(i) Initial Application Fee, Base	each	E		\$46,565.00	\$47,496.00	2%
PLUS additional :	1st 25 lots/blks, per unit	E		\$350.00	\$357.00	2%
	Units/blks 26-50, per unit	E		\$400.00	\$408.00	2%
	Units/blks above 50, per unit	E		\$500.00	\$510.00	2%
(ii) Revised Draft Plan of Subdivision, requiring re-circulation	each	E		\$3,500.00	\$3,570.00	2%
(iii) Request to Amend the Conditions of Approval of a Plan of Subdivision	each	E		\$3,500.00	\$3,570.00	2%
(iv) Request to extend the Duration of Draft Approval of a Plan of Subdivision	each	E		\$7,565.00	\$7,716.00	2%
(v) Approval for the second and each additional phase where the approval of a final Plan of Subdivision is phased	each	E		\$2,500.00	\$2,550.00	2%
(vi) Each Additional Public Meeting	each	E		\$3,000.00	\$3,060.00	2%
(vii) Review Prior to Final Approval Registration	each	E		\$15,565.00	\$15,876.00	2%
B. Plan of Condominium Approval:						
(i) Initial Application Fee	each	E		\$35,565.00	\$36,276.00	2%
(ii) Revised Draft Plan of Condominium, requiring re-circulation	each	E		\$3,500.00	\$3,570.00	2%
(iii) Request to amend the Conditions of Draft Approval of a Plan of Condominium	each	E		\$3,500.00	\$3,570.00	2%
(iv) Request to extend the Duration of Approval of Plan of Condominium	each	E		\$7,565.00	\$7,716.00	2%
(v) Approval for the second and each subsequent phase where the approval of a final Plan of Condominium is phased	each	E		\$2,500.00	\$2,550.00	2%
(vi) Each Additional Public Meeting	each	E		\$3,000.00	\$3,060.00	2%
C. Official Plan Amendment:						
(i) Initial Application - Major	each	E		\$45,150.00	\$46,053.00	2%
Initial Application - Minor	each	E		\$30,150.00	\$30,753.00	2%
ii) Each Additional Public Meeting	each	E		\$3,500.00	\$3,570.00	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
D. Zoning By-law:						
(i) Initial Minor Application (permission for on-farm diversified use and/or agriculture-related use; no change in zone/use proposed; alterations/expansion of existing buildings, parking; new development < 300 sq. m. GFA)	each	E		\$16,580.00	\$16,912.00	2%
(ii) Initial Major Application (all other proposals not identified as Minor)	each	E		\$28,580.00	\$29,152.00	2%
(iii) Additional Public Meeting	each	E		\$3,500.00	\$3,570.00	2%
(iv) Temporary Use By-law	each	E		\$10,000.00	\$10,200.00	2%
(v) Renewal or Extension of Temporary Use By-law	each	E		\$5,000.00	\$5,100.00	2%
(vi) Removal of the Holding or "H" Provision	each	E		\$9,080.00	\$9,262.00	2%
E. Part Lot Control Exemption						
Base Fee	base per application	E		\$5,500.00	\$5,610.00	2%
Fee per unit	per unit			\$200.00	\$204.00	2%
F. Deeming By-law / Repeal of Deeming By-law:	each	E		\$1,622.00	\$1,654.00	2%
G. Site Plan Development Approval (refer to Site Plan Control By-law)						
(i) Complex						
- Residential Base, PLUS	each	E		\$20,000.00	\$20,400.00	2%
- Per Unit	unit	E		\$350.00	\$357.00	2%
- Model Home Application	each	E		\$10,000.00	\$10,200.00	2%
- Per Unit	unit	E		\$250.00	\$255.00	2%
Model Home Agreement	each	E		\$2,576.00	\$2,628.00	2%
- Non-Residential, PLUS	each	E		\$20,000.00	\$20,400.00	2%
- Per Square Meter	sq. m.	E		\$6.00	\$6.00	0%
(ii) Simple	each	E		\$10,000.00	\$10,200.00	2%
(iii) Re-circulation	each	E		\$750.00	\$765.00	2%
(iv) ORM and Greenbelt Simple (Additions & Small Accessory Structures)	each	E		\$1,500.00	\$1,530.00	2%
Each Partial Security Reduction Request	each	E		\$658.00	\$671.00	2%
ORM and Greenbelt Complex Joint Application Fee (Planning / Engineering)	each	E		\$2,500.00	\$2,550.00	2%
(v) Site Plan Exemption Confirmation and/or Clearance Confirmation	each	E		\$400.00	\$408.00	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
H. Telecommunications Facility Review	each	E		\$15,500.00	\$15,810.00	2%
I. Provincial and Township Plan and Guidelines Conformity Review						
(i) Township Plan and Guidelines	each	E		\$1,500.00	\$1,530.00	2%
(ii) ORM and Greenbelt Simple (Additions & Small Accessory Structures) AND Tier 2 Conformity Review	each	E		\$1,500.00	\$1,530.00	2%
(iii) ORM and Greenbelt Complex Joint Application Fee (Planning / Engineering)	each	E		\$2,500.00	\$2,550.00	2%
(iv) Clearance Confirmation	each	E		\$400.00	\$408.00	2%
(v) Re-circulation	each	E		\$658.00	\$671.00	2%
J. Comprehensive Development Plan/Block Plan	base	E		\$20,000.00	\$20,400.00	2%
Comprehensive Development Plan/Block Plan	per hectare	E		\$800.00	\$816.00	2%
K. Collaborative Application Preparation (CAP) - Preconsultation Process						
(i) Minor Variance Applications	each	E		\$200.00	\$204.00	2%
(ii) Minor Proposals - 3 stages •Any CAP which does not require external agencies, other departments, i.e. requires only GMS/Planning staff ; and/or, •Residential: the creation of up to 3 lots/units; and/or, •Non-Residential: alterations/expansion of existing buildings, parking, uses, etc.; new development < 300 sq. m. GFA; and/or, •Change in use with no new site development	each	E		\$800.00	\$816.00	2%
	each	E		\$1,000.00	\$1,020.00	2%
	each	E		\$200.00	\$204.00	2%
(iii) Major Proposals •Residential – creation of 4 lots/units or more; and/or, •Non-Residential – new development > 300 sq. m. GFA; and/or, •Change in use which includes new site development	each	E		\$1,100.00	\$1,122.00	2%
	each	E		\$3,000.00	\$3,060.00	2%
	each	E		\$800.00	\$816.00	2%
L. Ontario Land Tribunal Administrative Referral Processing Fee	each	E		\$450.00	\$459.00	2%
(ii) Ontario Land Tribunal Administrative Referral Processing Fee - Committee of Adjustment	each	E		\$900.00	\$918.00	2%
M. Planning Applications Resulting From By-law Enforcement/Investigation Actions	each	E		Application fee plus additional 50%	Application fee plus additional 50%	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
N. Minister's Zoning Order Request Processing	each	E		\$20,000.00	\$20,400.00	2%
Easement/Encroachment Agreement, Base PLUS	per agreement	E		\$657.00	\$670.00	2%
- Legal Costs				actual cost recovered	actual cost recovered	
Cancellation of Public Meeting	per cancellation	E		\$998.00	\$1,018.00	2%
Site Specific Development Agreement, Base PLUS	per agreement	E		\$3,498.00	\$3,568.00	2%
- Legal Costs		T		actual cost recovered	actual cost recovered	
NOTE: CREDIT CARD PAYMENTS MAXIMUM IS \$10,000						

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
DEVELOPMENT ENGINEERING SERVICES						
Municipal Security Deposits - will be applied to any outstanding Township account balances prior to refund						
1) Permit - Major (demolition, new single family dwelling, sewage system, additions, accessory structures over 50 sm accessory structures with plumbing, inground pool, hard landscaping exemption, entrance)	each	E		minimum \$5,000.00	minimum \$5,000.00	
2) Permit - Minor (accessory structures, without plumbing, decks)	each	E		minimum \$1,000.00	minimum \$1,000.00	
Development Retainer (Pre-Consultation Review)	actual costs	T		Actual Costs incurred by the Township, plus	Actual Costs incurred by the Township, plus	
- Plus a 15% Administration Fee to cover staff time	each	E		10%	10%	
Subdivision Development after Draft Plan Approval - Engineering and Legal Fees prior to Subdivision Execution	actual costs	T		actual costs + \$100.00 Admin fee	actual costs + \$100.00 Admin fee	
Subdivision Development after Draft Plan Approval – Engineering Fees at Subdivision Execution: Administrative Fee based on % of estimated construction costs, incl. external works.		T		3%	3%	
Subdivision Development after Draft Plan Approval – Engineering and Legal Fees at Subdivision Execution: Variable fee DEPOSIT @ 3% plus: top-up provision if direct expenses for external engineering and legal services exceed the absolute dollar value @ 3% of estimated construction costs		T		3.0% + Top-Ups	3.0% + Top-Ups	
For development subject to Subdivision fee would not be duplicated if they need a Site plan administration fee						

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
Development Planning Application Engineering Review						
a) Complex site plan (admin fee - estimated engineering site works)	each	E		6%	6%	
b) Complex Design and Construction Peer Review	actual cost	T		Actual costs incurred by the Township, + \$100 admin fee	Actual costs incurred by the Township, + \$100 admin fee	
c) Simple Design and Construction Peer Review	actual cost	T		Actual costs incurred by the township + 10% admin fee	Actual costs incurred by the township + 10% admin fee	
Subdivision Lot Grading Review/Inspection Fees:						
a) Single and/or Semi	each	E		\$195.00	\$199.00	2%
b) Town Blocks	each	E		\$765.00	\$780.00	2%
Infill Lot Grading Review/Inspection (SFD, Accessory Structures, Additions):						
Lot grading design review - complex (external consultant)	each	E		Actual cost + 10% admin fee	Actual cost + 10% admin fee	
Lot grading design review - simple (by Township staff)	each	E		\$260.00	\$265.00	2%
Lot grading inspection	each	E		\$445.00	\$454.00	2%
Lot grading reinspection fee	each	E		\$280.00	\$286.00	2%
Permit Non-Compliance at final Inspection	each	E		\$500.00	\$510.00	2%
Development - Residential - Construction Water	per lot/unit	E		\$155.00	\$158.00	2%
Development - Residential - Testing & Flushing Deposit	per lot/unit	E		\$155.00	\$158.00	2%
Entrance Permits (New, Changes to Existing):						
Application	each	E		\$290.00	\$296.00	2%
Entrance Permit <i>*This fee is not applied on small changes to existing driveways.</i>	each	E		\$750.00	\$765.00	2%
Page 80 New Entrance Curb Cut (Construction coordinated by Township)	actual costs	T		Actual Costs incurred by the Township, plus 10% admin fee	Actual Costs incurred by the Township, plus 10% admin fee	
Entrance Violation Fee	each	E		Double all application fees	Double all application fees	
Site Alteration Permit Application Fee:						

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
a) Small (200 m3 to 1,000 m3)	Flat Fee	E		\$2,500.00	\$2,500.00	0%
b) Large (> 1,000 m3)	Flat Fee	E		\$6,000.00	\$6,000.00	0%
Deposit - Small	Deposit	E		\$10,000.00	\$10,000.00	0%
Deposit - Large	Deposit	E		\$15,000.00	\$15,000.00	0%
Municipal Service Fees (Due at Permit Issuance – Importation Only)						
Legal- Enforcement Matters	Per m3	E		\$0.25	\$0.25	0%
Enforcement Surcharge Fee	Per m3	E		\$0.25	\$0.25	0%
Cost Recovery -All outside expenses incurred by the Township	Actual Cost incurred by the Township PLUS 15% ADMIN FEE	E		Actual Cost incurred by the Township PLUS 10% ADMIN FEE	Actual Cost incurred by the Township PLUS 10% ADMIN FEE	
Permit Renewal Fee	50% of the original application fee	E		50% of the original application fee	50% of the original application fee	
Violation Fees	Double all application fees	E		Double all application fees	Double all application fees	
Appeal	Each	E		\$225.00	\$225.00	0%
Permit Non-Compliance at final inspection	Each	E		\$500.00	\$500.00	0%
Pool Permit Fees & Deposits:						
Pool Permit Fee (Aboveground)	Each	E		\$250.00	\$250.00	0%
Pool Permit Fee (In-ground)	Each	E		\$870.00	\$870.00	0%
Pool Permit Violation Fee	Each	E		Double all application fees	Double all application fees	
Pool Permit reinspection fee	Each	E		\$280.00	\$280.00	0%
Pool Permit extension fee	Each	E		\$175.00	\$175.00	0%
Permit Non-Compliance at Final Inspection	Each	E		\$500.00	\$500.00	0%
Hard Landscaping Exemption						
Hard Landscaping Exemption Permit Fee	Each	E		\$150.00	\$150.00	0%
Hard Landscaping Exemption Permit Violation Fee	Each	E		Double all application fees	Double all application fees	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "D" - GROWTH MANAGEMENT

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	Minimum Fee	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	%Change from Previous Year
Hand Landscaping Exemption Permit Violation Peer Review	Each	E		\$500.00	\$500.00	0%
Permit Non-Compliance at Final Inspection	Each	E		\$500.00	\$500.00	0%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "E" – PUBLIC WORKS
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Prior Year
CAPITAL SERVICES					
Drawing Printing	per drawing, minimum	T	\$8.00	\$8.00	0%
Application for Engineering Plans & Drawings Request	per location	T	\$55.00	\$60.00	9%
Supply Bench Mark Tablets	each	T	\$36.00	\$36.00	0%
TRANSPORTATION SERVICES					
Utility Locates Completed By Third Party Service Provider	actual costs	T	Actual Costs of the invoice + 15% Admin fee	Actual Costs of the invoice + 15% Admin fee	
Pylons/Equipment Rental To be applied if staff have placed at road around any materials left.	each	E	\$43 + 15% Admin fee	\$43 + 15% Admin fee	
Pylon Removal & Storage Fees	each	E	Actual cost plus storage fees as applicable Plus a 15% Admin fee	Actual cost plus storage fees as applicable Plus a 15% Admin fee	
Half Load Exemption (with min fee of \$898)	per km, per month	E	\$898.00	\$914.00	2%
Municipal Consents:					
Municipal Consent Approval for New Utility Infrastructure - Simple	each	E	\$486.00	\$490.00	1%
Municipal Consent Approval for New Utility Infrastructure - Comprehensive	each	E	\$608.00	\$624.00	3%
Municipal Consent Resubmission or Extension	each	E	\$162.00	\$166.00	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "E" – PUBLIC WORKS

Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Prior Year
Road Occupancy / Road Closure Permits:					
Road Occupancy Permit (ROP) (short duration)	per road	E	\$280.00	\$318.00	14%
Road Occupancy Permit (ROP) (long duration)	per road	E	\$748.00	\$790.00	6%
Road Occupancy Permit (ROP) - Extension	per road, per week	E	\$80.00	\$82.00	3%
Road Occupancy Permit (ROP) - Rush Fee (for applications submitted with less than two business days notice)	each	E	Applicable ROP fee + 25%	Applicable ROP fee + 30%	
Road Occupancy Permit (ROP) - Violation Fee (for applications submitted after work has already started)	each	E	Applicable ROP fee + 35%	Applicable ROP fee + 50%	
Road Closure Permit - Minor (less than 30 days)	per road	E	\$1,000.00	\$1,084.00	8%
Road Closure Permit - Major (30 days plus)- Council	per road	E	\$4,700.00	\$4,796.00	2%
Security Deposit:					
Road Occupancy / Road Closure	each	E	min \$5,000	min \$5,000	
To be applied pursuant to Road Occupancy / Road Closure By-Law 2020-061 unless specified differently and at the discretion of the Director of PW					
Supply and Install Entrance Culverts:					
a) Shallow – 1.2m deep	each	T	Actual cost + 15% Admin fee	Actual cost + 15% Admin fee	
Note: Additional costs may apply for non-standard driveway applications.					
Culvert Removal	each	T	Actual cost + 15% Admin fee	Actual cost + 15% Admin fee	
Sign removal fee	per sign		\$138.00	\$140.76	
- any additional costs	each		Actual cost	Actual cost	
- return and storage fee	per sign per day		\$13.00	\$13.26	
Plowing snow, sanding & salting operations - road	Per KM per day		\$192.00 + 15% Admin Fee	\$196.00 + 15% Admin Fee	
Plowing snow & salting operations - sidewalk	Per KM per day		\$57.00 + 15% Admin Fee	\$59.00 + 15% Admin Fee	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "E" – PUBLIC WORKS
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Prior Year
Winter Maintenance - Road (standby)	Per KM per day			\$39.00 + 15% Admin Fee	
Winter Maintenance - sidewalk (standby)	Per KM per day		\$27.00 + 15% Admin Fee	\$28.00 + 15% Admin Fee	
Snow Removal (load, haul and disposal)	Per occurrence		Actual cost + 15% Admin fee	Actual cost + 15% Admin fee	
Illegal Driveway removal	each		Actual cost + 15% Admin fee	Actual cost + 15% Admin fee	
Street Sweeping	Per occurrence		Actual cost + 15% Admin fee	Actual cost + 15% Admin fee	
Spill Cleanup	Per occurrence		Actual cost + 15% Admin fee	Actual cost + 15% Admin fee	
Snow Plow Contractor and Vehicle Licence	Each	E	\$355.00	\$355.00	
Snow Plow Contractor Vehicle	Each	E	\$50.00	\$50.00	
Municipal Infrastructure Damage	Each	Per occurrence	Actual Cost Plus 15% administration fee	Actual Cost Plus 15% administration fee	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "E" – PUBLIC WORKS
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Prior Year
ENVIRONMENTAL SERVICES					
Waste & Recycling (non-refundable):					
Bag Tags (5 tags per set)	each set	E	\$15.00	\$15.00	
22-gallon Blue Box	each	T	\$15.00	N/A	
Green Bins	each	T	\$30.00	\$30.00	
Kitchen Containers	each	T	\$10.00	\$10.00	
White Goods/Appliance Pick up	per item	E	\$15.00	\$15.00	
Composters	each	T	\$42.63-\$60.00 (not including subsidy if applicable)	\$42.63-\$60.00 (not including subsidy if applicable)	
Bulk Items (Large Furniture, etc.) Pick Up	per item	E	\$15.00	\$15.00	
Drinking Water Works Permit (DWWP):					
Approval Fee	each	E	\$2,000.00	\$2,000.00	
Water & Wastewater:					
Supply of Water meter and MXU					
3/4" Meter	each	T	\$741.00	\$741.00	
1" Meter	each	T	\$813.00	\$813.00	
1 1/2" Meter	each	T	\$2,885.00	\$2,885.00	
2" Meter	each	T	\$3,035.00	\$3,035.00	
New Meter >2" size	each	T	Actual Cost + 15% Admin Fee	Actual Cost + 15% Admin Fee	
Meter Dispute Testing - Customer Requested (The water meter will be removed and tested for accuracy by a third party contractor. The meter must meet the AWWA Standard for meter accuracy (plus or minus 1.5% of full-scale - i.e.: 98.5% to 101.5% accuracy).	each	E	Missing in 2025	Cost is current meter size pricing plus cost to test the meter (third party). If meter tests are outside parameters, the fee will be waived.	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "E" – PUBLIC WORKS
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Prior Year
Consolidated Linear Infrastructure (CLI) Environmental Compliance Approval (ECA) Administrative Processing Fee - Wastewater	each	E		\$ 2,000.00	
Water Service:					
25mm Water Service - Short	each	T	Minimum \$4,683.50 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	Minimum \$4,885 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	4%
25mm Water Service - Long	each	T	Minimum \$6,950 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	Minimum \$7,175 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	3%
38mm Water Service - Short	each	T	Minimum \$6,450 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	Minimum \$6,650 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	3%
38mm Water Service - Long	each	T	Minimum 8,650 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	Minimum 8,850 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	2%

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "E" – PUBLIC WORKS
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Prior Year
Decommission existing water service - labour, equipment, material (including Blvd. restoration)	each	T	\$1,450 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	\$1,650 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	12%
Additional restoration - labour, equipment, material	each	T	Actual cost + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	Actual cost + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	
Sanitary Lateral:					
125mm Sanitary Lateral (Up to 3.5 m depth)	per linear meter	T	\$1,350.00 per linear meter + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	\$1,410 per linear meter + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	4%
additional excavation required >3.5 m depth per additional 0.5m depth	per linear meter	T	\$510 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	\$515 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	1%
Adjust existing sanitary lateral	each	T	Minimum \$8,775 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	Minimum \$8,975 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	2%

TOWNSHIP OF KING
 FEES AND CHARGES
 SCHEDULE "E" – PUBLIC WORKS
 Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Prior Year
Decommission sanitary sewer lateral - labour, equipment, material (including Blvd. restoration)	each	T	\$3,975 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	\$3,975 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	0%
Additional restoration - labour, equipment, material	each	T	Actual cost + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	Actual cost + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "E" – PUBLIC WORKS
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Prior Year
Storm Sewer Lateral:					
Storm Sewer Service Connection (150 MM Storm Lateral Up to 3.5m depth)	each	T	\$1,175 per linear meter + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	\$1,225 per linear meter + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	4%
additional excavation required >3.5 m depth per additional 0.5m depth	per linear meter	T	\$510 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	\$515 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	1%
Adjust existing storm lateral	each	T	Minimum \$8,775 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	Minimum \$8,975 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	2%
Decommission storm sewer lateral - labour, equipment, material (including Blvd. restoration)	each	T	\$3,975 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	\$3,975 + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	0%
Additional restoration - labour, equipment, material	each	T	Actual cost + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	Actual cost + 15% Admin fee (admin fee: up to a maximum of \$1,200 per invoice)	
Consolidated Linear Infrastructure (CLI) Environmental Compliance Approval (ECA) Administrative Processing Fee - Stormwater	each	E		\$ 2,000.00	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "E" – PUBLIC WORKS
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Prior Year
Service Charges:					
Turn water on/off (regular hours)	per request	E	\$100.00	\$100.00	
Turn water on/off (After Hours / Emergency)	per request	E	\$250.00	\$250.00	
Fire Flow Tests	each	E	\$225 per test/per hydrant	\$225 per test/per hydrant	
Bulk Water Purchasing:					
Hydrant Rental	month	E	\$250.00	\$250.00	
Meter and backflow preventer rental (installation or removal)	each	E	\$300.00	\$300.00	
Deposit for Rental & Consumption	each	E	\$5,000.00	\$5,000.00	
Emergency calls:					
Sewer Blockage (private cause) – min 2hrs	per request	E	\$600.00	\$600.00	
Sewer Blockage - Time over 2 hours	per hour / per operator	E	\$75.00	\$75.00	
Camera Inspection (required to confirm location of blockage. Without camera inspection all repairs to be assumed private cause.)	per request	E	\$400 during regular hours if request is linked to blockage or sewer back up	\$400 during regular hours if request is linked to blockage or sewer back up	

TOWNSHIP OF KING
FEES AND CHARGES
SCHEDULE "E" – PUBLIC WORKS
Effective January 1, 2026

Service or Item	Unit of Measure	HST Status (T - Taxable) (E - Exempt)	2025 Fee (Excludes HST)	2026 Fee (Excludes HST)	% Change from Prior Year
PARK SERVICES					
Field Rental Fees:					
Baseball Major - Hardball (formerly Major Fields)	per hour	T	\$28.00	\$29.00	4%
Baseball Major - Softball (formerly Minor Fields)	per hour	T	\$21.00	\$22.00	5%
Soccer Minor	per hour	T	\$23.66	\$24.00	1%
Soccer Major	per hour	T	\$35.50	\$37.00	4%
Soccer or Baseball Rentals – Tournament Rate	discount/hour	n/a	\$200.00	\$206.00	3%
Hydro (per 2 hour time slot)	per 2 hours	T	\$10.00	\$10.00	0%
Tennis Court Rentals	per hour	T	\$15.00	\$15.00	0%
Eligible Refund % for Cancellation					
Parks and Open Space Rental	per event	T	20%-100%	20%-100%	
Parks and Open Space with Washrooms/Pavilion	per event	T	20%-100%	20%-100%	
Picnic Shelter	per event	T	20%-100%	20%-100%	
Sports Field Rentals	per event		20%-100%	20%-100%	
Park Rental Fees					
Parks and Open Space Rental	per event	T	\$184.00	\$190.00	3%
Parks and Open Space with Washrooms/Pavilion	per event	T	\$310.00	\$319.00	3%
Picnic Shelter	per event	T	\$139.00	\$143.00	3%
Special Events					
Delivery & Equipment, Large Load	per delivery/return/load	T	\$885.00	\$912.00	3%
Delivery & Equipment, Large Load Deposit (REFUNDABLE)	per rental	E	\$750.00	\$773.00	3%
Memorial Trees and Benches					
Memorial Tree w/Plaque	per unit	T	\$1,883.64	\$1,940.00	3%
Memorial Park Bench w/ Plaque	per unit	T	\$2,018.64	\$2,079.00	3%
Streetscaping Bench w/ Plaque	per unit	T	\$3,373.00	\$3,474.00	3%
Municipal Infrastructure Damage (For ANY Township property)	Each	Per occurrence	Actual Cost Plus 15% administration fee	Actual Cost Plus 15% administration fee	



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 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,
 - a structure occupying an area of ten square metres or less that contains plumbing, including the plumbing appurtenant thereto,
 - plumbing not located in a structure,
 - a sewage system, or
 - 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.

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

- 4.11. **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 watermain.
- 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,

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

- 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.

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

4.24. **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

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

- 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.

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

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

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

- 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.

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

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.

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

- 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)

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

- 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.

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

- 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:

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

- 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.

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

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

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

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

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

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.

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

Table 6-1 Straight Line Depreciation

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

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

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

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.

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

- 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:

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

- 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;

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

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

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

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:

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

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

A handwritten signature in blue ink, appearing to read "DK", is placed above the name of the Chief Administrative Officer.

Chief Administrative Officer
Daniel Kostopoulos

Date **2022-12-12**

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

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

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

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

**KING TOWNSHIP
ADMINISTRATIVE POLICY
TANGIBLE CAPITAL ASSETS POLICIES**



POLICY NO.:
ADM-POL-168

Finance Department

Issue Date: 11/24/2022

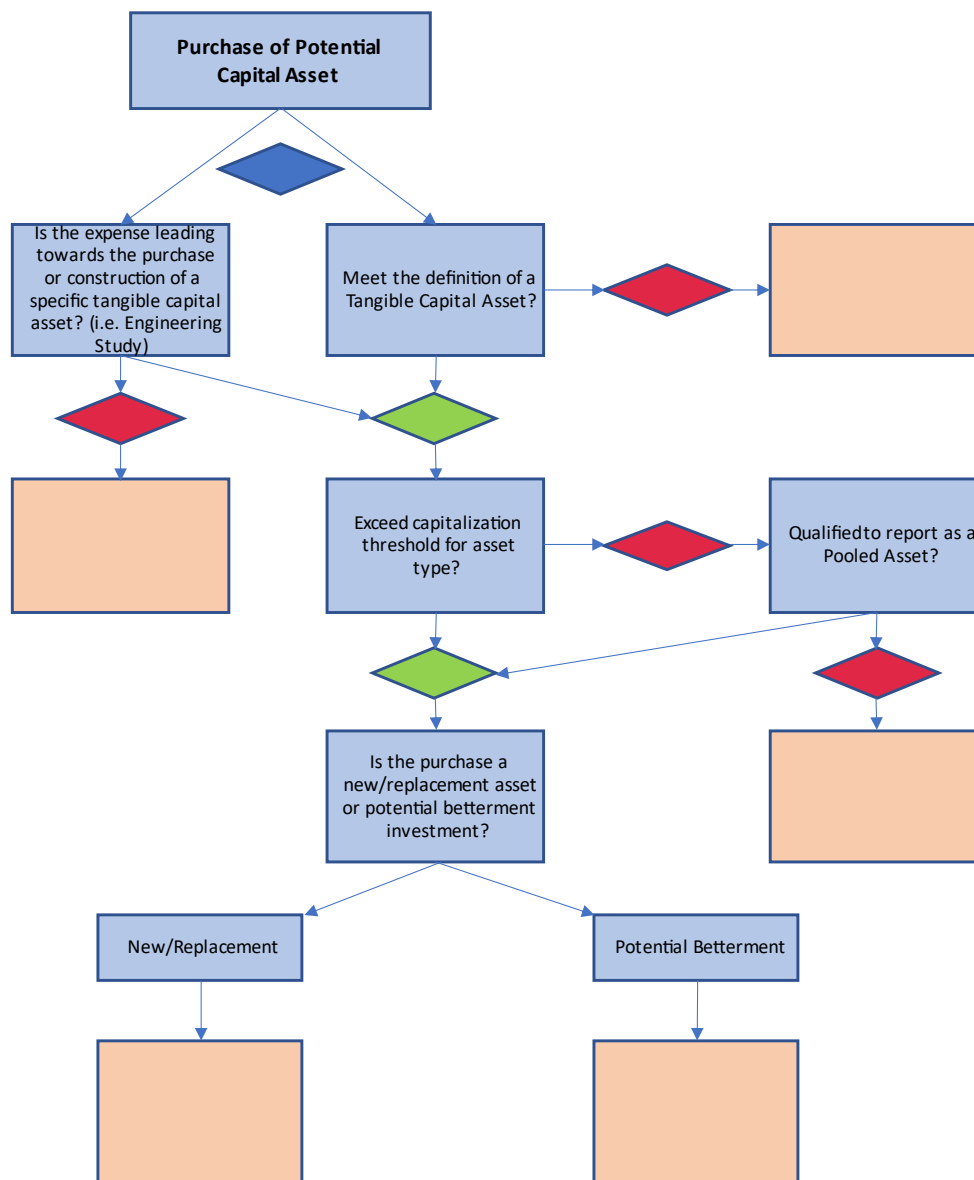
Authored By: Angela Pham

Issue No.: 1

Approved By: Peggy Tollett, Treasurer

Next Revision: 11/24/2027

**APPENDIX B
CAPITALIZE VS EXPENSE DECISION
FLOWCHART**



KING TOWNSHIP
ADMINISTRATIVE POLICY
TANGIBLE CAPITAL ASSETS POLICIES

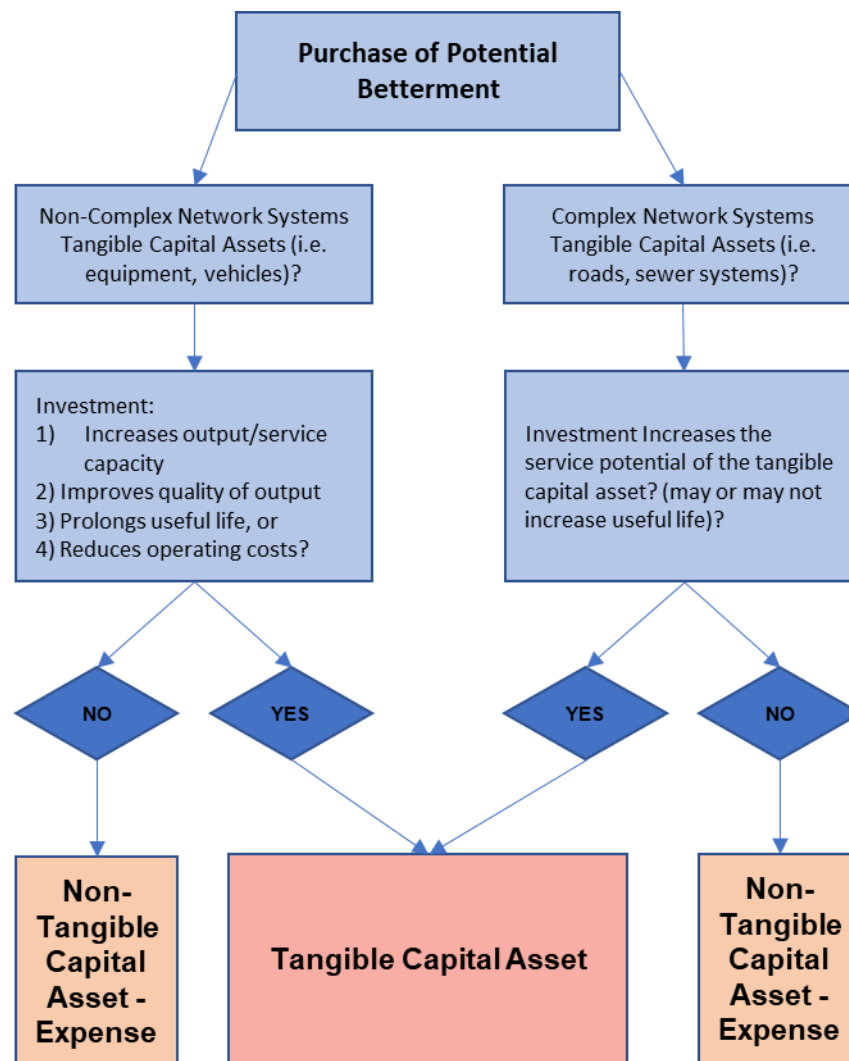


POLICY NO.:
ADM-POL-168

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

APPENDIX C

CAPITALIZE VS EXPENSE DECISION FLOWCHART FOR BETTERMENT TYPE COSTS



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

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

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

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

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

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

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

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.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

- 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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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);

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

- 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:

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

- 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.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

(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.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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).

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

- 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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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:

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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),

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

Council

Authority

2021-006

By-law

Original Signed

Township Clerk

Jan. 11, 2021

Date

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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;

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

- 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,

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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;

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

- 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;

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

- 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.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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 employee s or elected officials in accordance with the Township policies and procedures

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

- 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,

**KING TOWNSHIP
CORPORATE POLICY
PROCUREMENT**



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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)

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department

Issue Date: 1/11/2021

Issue No.: 1

Next Revision: 1/12/2026

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.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date: 1/11/2021
	Issue No.: 1
	Next Revision: 1/12/2026

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*.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date: 1/11/2021
	Issue No.: 1
	Next Revision: 1/12/2026

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.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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> .
----	--	--

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date: 1/11/2021
	Issue No.: 1
	Next Revision: 1/12/2026

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.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

**KING TOWNSHIP
CORPORATE POLICY
PROCUREMENT**



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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 • Change of Scope	Council

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date: 1/11/2021
	Issue No.: 1
	Next Revision: 1/12/2026

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	• 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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date: 1/11/2021
	Issue No.: 1
	Next Revision: 1/12/2026

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	- Forma RFT or RFP - Advertised on an Electronic Bidding Platform - Advertised for a minimum of fifteen (15) calendar days	Executed Contract And Purchase Order Subject to Section 5.5 of this by-law; the Contract is executed by the CAO, the Department Head and Procurement Services. A Purchase Order is required	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	- Formal RFT or RFP - Advertised on an Electronic Bidding Platform - Advertised for a minimum of fifteen (15) calendar days	Executed Contract And Purchase Order Subject to Section 5.5 of this by-law; the Contract is executed by the CAO, the Department Head and Procurement Services. A Purchase Order is required	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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date: 1/11/2021
	Issue No.: 1
	Next Revision: 1/12/2026

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 and 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 (By the Mayor & Township Clerk) and, Purchase Order	Report by Department Head to Procurement Services and Treasurer	Council on recommendation from CAO or Treasurer	Procurement Services File Plan

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date: 1/11/2021
	Issue No.: 1
	Next Revision: 1/12/2026

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	- 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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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.

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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

KING TOWNSHIP CORPORATE POLICY PROCUREMENT



POLICY NO.:
COR-POL-133

Finance Department	Issue Date:	1/11/2021
	Issue No.:	1
	Next Revision:	1/12/2026

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
	Next Revision:	1/12/2026

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



POLICY NO.:
COR-POL-141

Finance Department	Issue Date:	4/26/2021
	Issue No.:	1
	Next Revision:	4/26/2026

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.

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

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

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

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.:
COR-POL-141

Finance Department	Issue Date:	4/26/2021
	Issue No.:	1
	Next Revision:	4/26/2026

- 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>Council</u>	<u>20201-041</u>	<u>Original Signed</u>	<u>4/26/2021</u>
Authority	By-law	Township Clerk	Date

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.

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

Variances – 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**

@kingtownship   

king.ca



2585 King Road King City,
ON, L7B 1A1



905.833.5321



serviceking@king.ca