

**City of Markham**

# 2025 Budget

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Ontario**

For the Fiscal Year Beginning

**January 01, 2024**

*Christopher P. Morill*

Executive Director



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## **2025 EXECUTIVE SUMMARY**

### **CELEBRATING MARKHAM**

The City of Markham is a thriving and vibrant city, located in the Region of York within the Greater Toronto Area (GTA). With a population of more than 370,000, Markham is the largest of nine communities in York Region and is home to over 650 company headquarters and more than 1,500 high tech and life science companies. Markham is a leader in attracting foreign direct investment, with more than 234 foreign companies located in the city. Founded in the 1790s, Markham is one of Canada's most diverse communities and enjoys a rich cultural heritage.

### ***Budget 2025: A Markham Milestone***

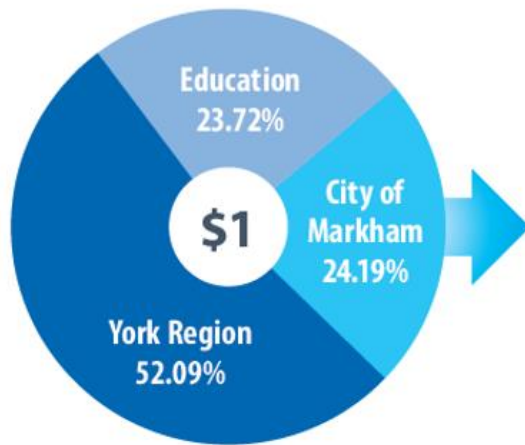
The 2025 Budget marks a significant milestone for the City of Markham, providing the lowest average property tax rate increase in the GTA for the past 20 years. In 2024, Markham continued to deliver a full range of award-winning programs and services that residents and customers have come to expect and enjoy. This included new innovative library programs, 62 kilometres of road repair and rehabilitation, ongoing Flood Control, new watermain design and construction, issuance of more than 4,200 new residential building permits, replacing and refurbishing 11 playgrounds, and hosting of the 50th Anniversary of the Little Native Hockey League (LNHL) Hockey tournament. In addition, 80 city-organized events and activities, including park openings, flag raisings, media events were successfully delivered.

The 2025 Mayor's Budget focused on addressing the diverse needs of our growing community during challenging times. The Operating Budget of \$296.2M supports delivery of programs for Markham residents including recreation, libraries, waste collection, fire services and winter maintenance. Rising inflation, the increased threat of foreign tariffs, potential supply chain disruptions, a looming recession, and unprecedented legislative changes have created financial pressures and uncertainties. Through prudent financial planning, a focus on future oriented growth and development, and comprehensive Life Cycle asset management, the 2025 property tax rate increase is consistent with the City's historical average tax rate increases. This forward-thinking approach will ensure the continued delivery of high-quality City services that residents have come to expect, while maintaining fiscal responsibility.

Markham has had the lowest average tax rate increase in the GTA over the past 20 years. The tax rate increase for 2025 is 3.88%, including a 0.8% infrastructure investment. For the average home in Markham, this represents an increase of \$53.54 on the City portion of the tax bill.



### Allocation of Property Tax Dollars



#### For every \$1.00 of property tax revenue Markham keeps...

Fire & Emergency Services	\$0.27
Roads, Bridges & Sidewalks	\$0.22
Library Services	\$0.09
Parks Maintenance	\$0.12
Waste, Recycling and Environmental Management	\$0.11
Recreation Services	\$0.12
Arts & Culture	\$0.03
Planning & Development	\$0.02
Bylaw Enforcement & Licensing	\$0.02

In addition to delivering the above services, as Canada's most diverse city, Markham strives to be safe, accessible and inclusive. The 2025 Budget supports ongoing initiatives identified in Markham's Diversity Action Plan, Elimination of Anti-Black Racism Action Plan, the Multi-Year Accessibility Plan and capital projects that are focused on improving safety and accessibility in City facilities and public spaces. Continuing the City's focus on celebrating cultural diversity, Markham substantially increased the 2025 budget for community events and programs through its Celebrate Markham Grant Program. The City takes pride in our strong economy, award-winning planning, programs and services, and rich history and culture.

### ***Markham is responsible, resilient, innovative, inclusive and managing growth.***

The City continues to invest in infrastructure to support the Provincial target of building 44,000 homes in Markham over the next 8 years, while ensuring all assets continue to be in a state of good repair so that Markham remains a great place to live, work and play.

Markham shares a commitment with other levels of government in supporting the advancement of new housing. A new long-term permanent municipal funding framework will be needed to maintain service levels and fund critical infrastructure projects which support new growth. Markham supports the principle that "growth should pay for growth" with respect to new development.

Markham continues to make critical capital investments in the City's infrastructure, including improving the road and pedestrian network and building strong and resilient





neighbourhoods. Funding has been earmarked for Markham's multi-year Flood Control Program, including the continuation of the storm sewer system upgrades.

In order to ensure that the City's assets are in a state of good repair, Markham makes prudent investments in the rehabilitation and replacement and of day-to-day assets such as fleet vehicles and community centre equipment. In response to community feedback and to enhance its services, Markham Public Library collections and e-resources are renewed each year to support Markham's diverse community and membership interests.

In addition to the 2025 Capital Budget of \$178.9M, in fall 2024 Council proactively approved \$9.9M for 18 key projects to ensure timely completion in 2025. These included reforestation projects, wetlands creation, design and construction for signalization and intersection improvements, storm sewer system improvements, and corporate fleet replacement.

The City of Markham is a leader in taking action against climate change, dedicating funding to improve energy efficiency, growing green spaces and reducing greenhouse gas (GHG) to meet its target of net-zero emissions by 2050. Markham is a recognized leader in innovation and will continue to prioritize technology initiatives that enhance customer experience, improve services and drive efficiencies. The 2025 Budget supports the City's green spaces by intensifying the tree canopy and enhancing playground accessibility. New EV chargers have also been installed at various City facilities to support green fleet operations.

The City of Markham delivers exceptional services by exceptional people and the City has once again been recognized as one of Canada's top employers in Forbes' 2024 report. Markham has also been recognized for its transparent, informative and accessible budget process by the C.D. Howe Institute. C.D. Howe is a Canadian, non-partisan research institute covering areas of public policy, including public governance and accountability. The City scored strong marks in the C.D. Howe Institute's annual report card on municipal fiscal transparency, "Show Us Our Money: Fiscal Accountability in Canada's Cities, 2024." Markham's score places the City as the highest ranked municipality in the Greater Toronto and Hamilton Area, and the second-ranked in the Province of Ontario.

The City of Markham also has the distinction of being consistently honoured with the GFOA Distinguished Budget Presentation Award and the Canadian Award for Financial Reporting, awards the City has won for 24 years consecutively since 2001.

As a recent addition, the City of Markham received the 2025 Gold Hermes Creative Print Media/Publications/Book Award for the 2025 Budget book titled, "Budget 2025: A Markham Milestone". Hermes Creative awards is an international competition that receives thousands of entries each year. The Gold Award is presented to entries judged to be among the most outstanding entries in the competition, recognizing the award winners for their excellence in terms of quality, creativity and resourcefulness.



### 2025 BUDGET PROCESS

#### ***Overview: Strong Mayors, Building Homes Act, 2022***

On November 23, 2022, the Province of Ontario enacted the *Strong Mayors, Building Homes Act, 2022*, which empowers the Head of Council to propose budgets, veto bylaws, and pass bylaws with just one-third of their Council's support, on matters relating to provincial priorities outlined in O. Reg. 580/22, including the province's goal to build 1.5 million homes by 2031.

As of June 16, 2023, the *Strong Mayors Act* was expanded to the Mayors of twenty-six Ontario municipalities, including the City of Markham. Under these new powers, the Mayor of Markham made changes to the standardized budget process for the 2024 fiscal year. Specifically, the new process did not require a formal Budget Committee, as was the case in prior years. Consultations with Councillors and the public occurred in adherence with the established timeline.

The *Strong Mayors Act* sets out a framework within a fifty-five-day window after tabling of the Mayor's Budget. Once tabled, the first thirty days of this window are allocated for review and proposal of amendments to the tabled budget by Members of Council. This is followed by a ten-day period for the Head of Council to consider and potentially veto any of the proposed amendments. Following the veto period, the final fifteen days are for Council to vote on any overrides to the Head of Council's veto through a majority vote (if necessary). If no amendments are raised during the first thirty-day period, the budget is deemed to be adopted.

#### ***Markham's 2025 Budget Process Under The Strong Mayor Powers Act***

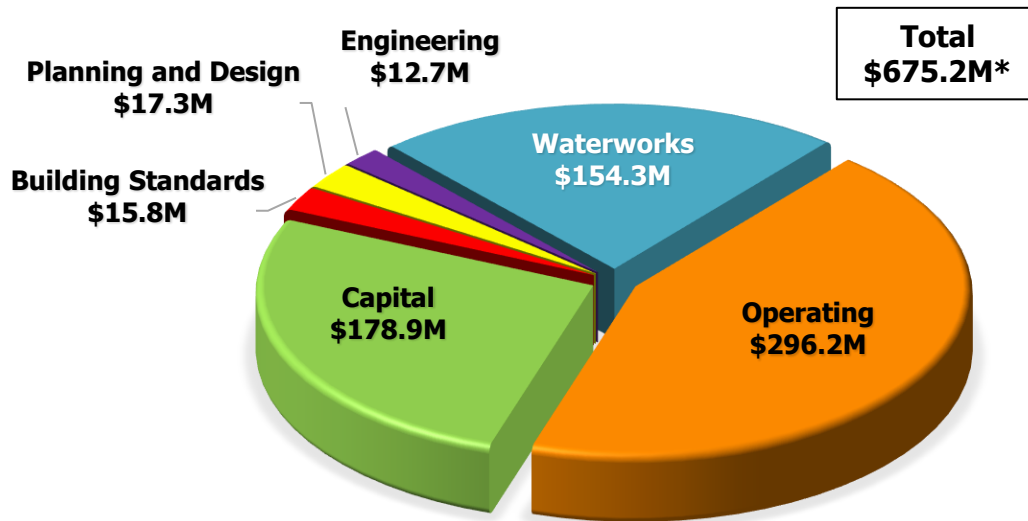
The 2025 Budget process was initiated with a fiscal scan that identified economic pressures. Based on this and other considerations, a draft of budget pressures and mitigations was developed. Early in the process, priorities were set, aligning the City's corporate goals to departmental budget requests, as well as Markham's strategic plan.

These requests were submitted to senior staff for review and subsequently presented to the Commissioners, the CAO, and the Mayor. Although not required under the legislation, the Mayor held pre-consultation meetings with Members of Council to solicit feedback for consideration prior to the tabling of the budget. Under the legislative framework, as a result of new authorities and responsibilities assigned to Heads of Council under the *Municipal Act*, the Mayor tabled the 2025 Budget Book and corresponding schedules on October 28, 2024. Thirty days were allocated for Council to review and propose changes, with a public consultation meeting held on November 4, 2024.

Given there were no amendments raised during the first thirty days, there was no requirement for vetoes or overrides, and the 2025 budget of \$675.2M was deemed adopted on November 27, 2024 at a special Council meeting.



The major components of the 2025 budget are:



The 2025 budget maintains Markham's exceptional services by exceptional people. It also continues to provide investment in Council-approved priority areas and in our Life Cycle program, which ensures sufficient funds are available for the repair and replacement of City assets for the next 25 years.

Budget 2025 provides for the expansion of our flood control program to Markham Village to protect our older neighborhoods. This comes after years of progress in the community of Thornhill.

Launched in 2024, the Mentorship Initiative for Indigenous and Planners of Colour (MIPOC) has been successful in providing internship opportunities with the City of Markham and we are committed to continuing this program, along with Career Edge, a program that gives new graduates municipal work experience.

Markham is proactively managing growth and is steadfast on its investments for new infrastructure to build complete, safe and connected communities. Budget 2025 improves our roads to get people moving while also making important safety enhancements for pedestrians. Launched in May 2024, Markham's Vision Zero Road Safety Plan will study collision data and engage via public consultation with the goal of eliminating traffic fatalities and serious injuries on our roadways. The City has 45 designated pedestrian cross-overs (PXOs) with appropriate signage, and Budget 2025 will continue to invest in this important safety program.

Additional information on key 2025 Budget initiatives can be found in the 2025 Budget Book. Available online at: [A Markham Milestone City of Markham Budget 2025](#)

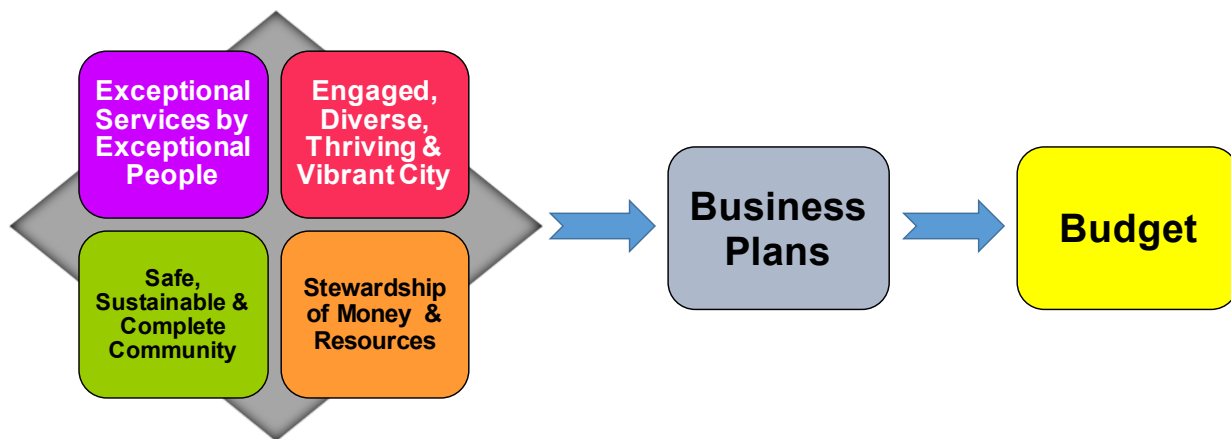
\* The 2025 Budget Book identified the total 2025 Budget as \$674.7M. Post budget tabling, offsetting adjustments were made to Planning and Design (\$0.3M), Engineering (\$0.1M), and Waterworks (\$0.1M) in order to account for \$0.5M in net indirect expenses related to salaries and benefits. The adjustments did not impact the City's balanced budget or the adopted tax levy increase for 2025.



### ***Building Markham's Future Together (BMFT)***

Building Markham's Future Together 2020-2026 (BMFT), the City's Strategic Plan, is the blueprint for Council and Senior Management to make informed and strategic decisions about the City's future to ensure its success.

In the plan, there are four strategic goals, and the goals directly relate to all projects undertaken by staff. The annual budget is an action item under Stewardship of Money and Resources. The strategic plan guides the business planning process which takes place at the beginning of each year when departments develop their business plans. The business plans then form the basis for the budget.



Every year, the budget process includes a robust communication plan to reach out to the residents for their input. With regards to public engagement for Budget 2025, a public consultation meeting was held on November 4, 2024 to obtain feedback and views from residents about the proposed budget.

In addition to the public consultation, the website <http://yourvoicemarkham.ca> provided a centralized forum for members of the public to review capital projects details, contribute ideas, and provide feedback throughout the budget planning cycle.

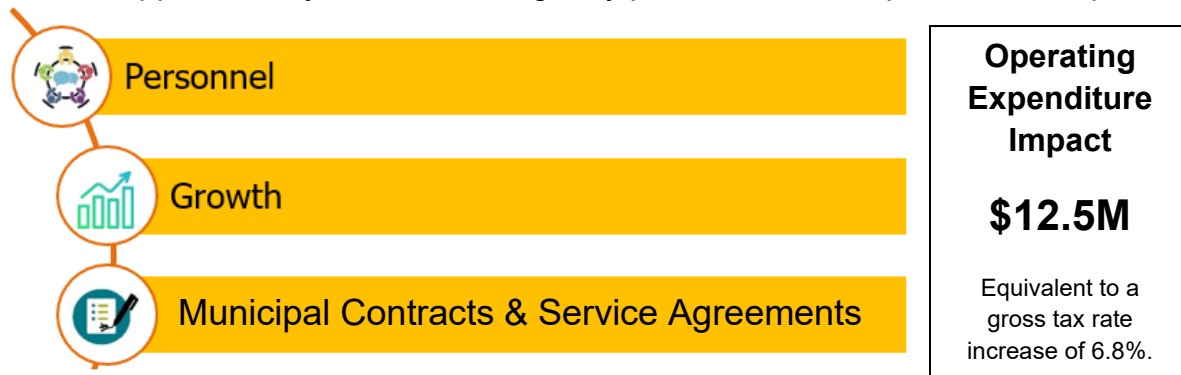
Markham distinguishes itself from other municipalities with its capital reserve programs, the Life Cycle Reserve Study and Waterworks Reserve Study. We are a growing city, building or assuming about \$80M of new assets each year. Over the life of those assets, we will need to perform capital repairs, rehabilitation, replacements and preventive maintenance. Markham's ongoing annual investments ensures the required funds are available to maintain City assets. The adequacy of the Life Cycle reserve and Waterworks reserve is reviewed every year using a 25-year planning horizon.





### 2025 Budget Pressures

As part of the 2025 fiscal analysis, City staff assessed key 2025 economic drivers, and identified approximately \$12.5M in budgetary pressures made up of three components:



1. **Personnel** budgetary pressures totaled \$7.1M and resulted from collective agreements, cost of living adjustments, grid movements for full-time and part-time staff, and new staff requests.
2. **Growth** budgetary pressures totaled \$3.2M and resulted from:
  - New parks design and construction
  - Water system and water meter replacement and upgrade programs
  - Facility improvements for recreation, culture & library
  - Continuation of the flood control program in West Thornhill, and expansion into Markham Village
  - Asphalt resurfacing
  - Streetlight design /construction repair /replacement
  - Increase to library collections and new sidewalks.

Contributions to the capital program and capital induced costs are also included in the budget to support growth.
3. **Municipal Contracts & Service Agreements** budgetary pressures, taking into account inflationary increases, totaled \$2.2M and resulted primarily from waste management, roads winter maintenance and insurance.



### Additional Budget Pressures: Infrastructure

Life Cycle and Waterworks reserve studies are updated annually to determine the adequacy of the reserves for future replacement of existing assets against projected inflows.

Infrastructure pressures were identified in the following areas:

#### A. Life Cycle Reserve Study

- Replacement of existing and new assets
- Identified need for a 0.8% infrastructure investment in 2025
- Includes a Council approved phase-in of an additional 0.1% infrastructure investment each year to ramp up the annual incremental infrastructure investment to 1% per year by 2027.

#### B. Development Charges Background Study

- Non-growth portion of City-wide hard and soft service capital programs

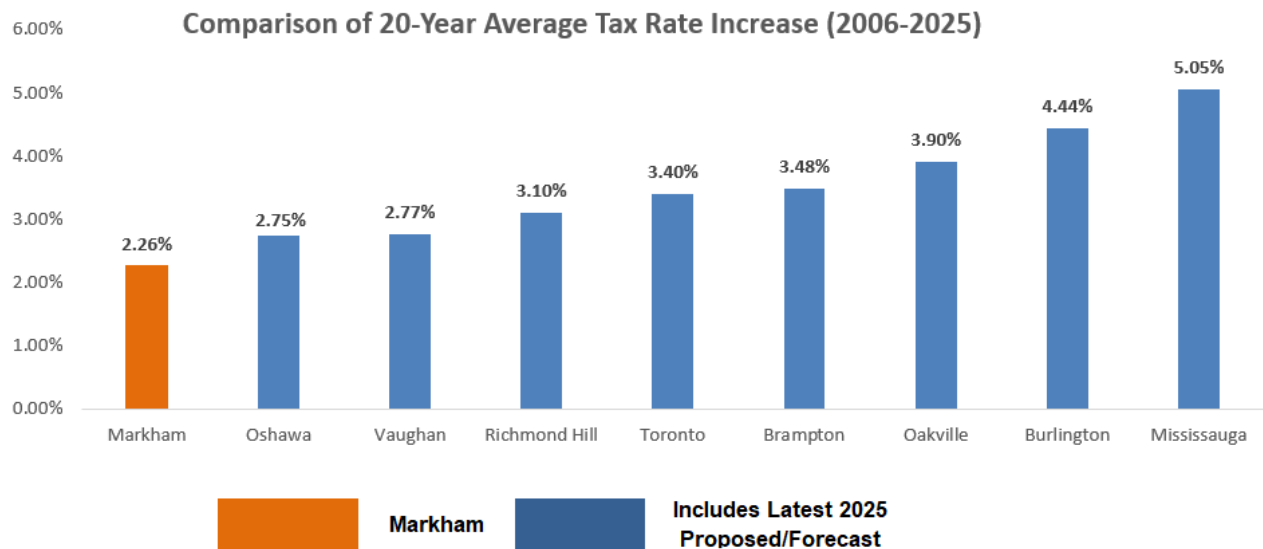
#### C. Water and Wastewater Reserve Study

- Increases to the Region of York's water wholesale rate for the purchase of clean, filtered drinking water and wastewater treatment services
- Sustainability of future water rates

During the budget development process, the City of Markham addressed the initial challenge of delivering a balanced budget with a reasonable tax rate increase in response to increased operating expenditures resulting from economic and growth pressures.

The City's "Excellence Through Efficiency and Effectiveness Program", or "E3", has been successful in mitigating tax rate increases. The program has been in place since 2009 and to date, a total savings of \$36.8M has been achieved. This equates to a tax rate increase avoidance of over 28.8%, which would have been paid on an annual basis by Markham residents.

Markham has maintained low tax rate increases year over year, making it the benchmark for other municipalities to follow. Following approval of the 2025 Budget, Markham's 6-year (2019-2025) cumulative residential tax rate increase of 15.7%, well below the cumulative rate of inflation of 21.1% during the same 6-year period. Markham's 20-year (2006-2025) average residential rate increase of 2.26% per year, is the lowest among Greater Toronto Area municipalities.

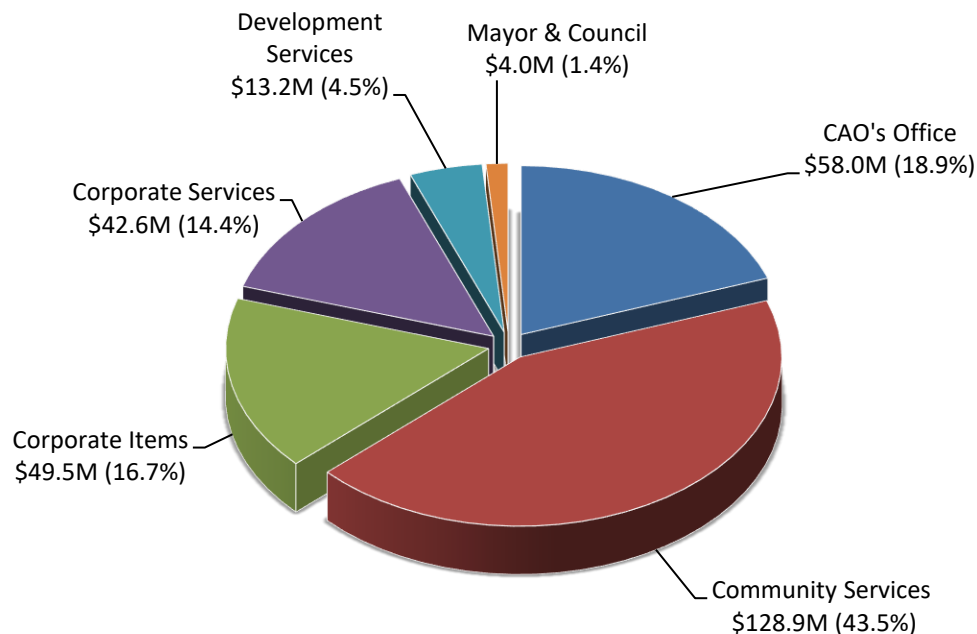


Notwithstanding a history of low tax rate increases, the City continues to operate a balanced budget, maintains key assets in a state of good condition, and invests tax dollars in programs and services to support residents and businesses.



## 2025 Operating Budget Highlights (\$296.2M)

### Operating Budget Expenditures by Commission (Excluding Waterworks, Building Standards, Planning & Design, and Engineering)



The 2025 operating budget includes an increase in expenditures of \$12.5M, partially offset by an increase in revenues of \$7.6M, resulting in a net pressure of \$4.88M. In addition to this operating shortfall, the City must include the fourth annual corporate rate stabilization repayment of \$0.8M (Year 4 of 5 years), coupled with \$1.47M in infrastructure investment for 2025. Accordingly, the net shortfall of \$7.14M equates to a 3.88% tax rate increase.

The tax rate increase includes 2.65% for day-to-day operating costs, and a 0.8% infrastructure investment to ensure there are sufficient funds in the Life Cycle reserve to repair and replace assets for the next 25 years. This tax rate increase also incorporates the year 4 installment of the 5-year payback of the Corporate Rate Stabilization (equating to \$0.8M in 2025). This stems from a one-time draw from the City's Corporate Rate Stabilization Reserve in 2021 of \$3.6M to support Council's decision to implement a zero per cent tax increase amidst the challenges of the COVID-19 global pandemic.

The 2025 operating budget plan meets the needs of Markham's growing community while maintaining exceptional services and affordability for property taxpayers.





## 2025 Capital Budget (\$178.9M)

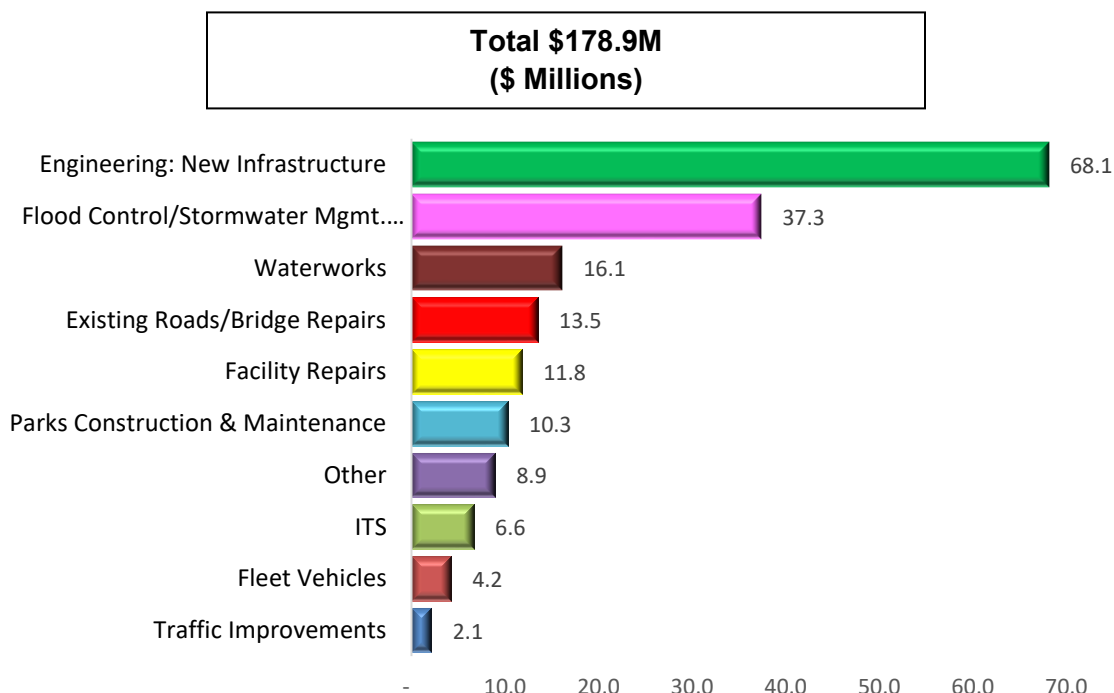
The total 2025 Capital Budget effectively addresses each of the City's strategic priorities. Incorporating longer-term thinking within the capital budget process provides assurance to residents that the existing infrastructure and community facilities are maintained, repaired, and replaced as required in accordance with the capital asset Life Cycle.

The capital budget demonstrates the City's commitment to the community by making the appropriate plans to invest in future needs. Staff undertook a comprehensive process to ensure capital requests were aligned with the City's strategic plan, City assets were being maintained and replaced effectively and efficiently, and that investment in new assets and infrastructure would meet our community's needs over the longer-term.

At a high level, the 2025 Budget includes \$178.9M in capital funding to deliver 231 projects supporting a wide array of City programs and services. Approximately 41% or \$74.4M of the capital budget is for projects to help support growth, including new storm sewer and watermain construction, road network construction, parks, green spaces, and pedestrian crossings and traffic signals. The remaining 59% or \$104.5M has been allocated to maintaining existing infrastructure in a good state of repair. This includes projects to repair and refurbish existing roads, recreation, library and cultural facilities and amenities.

The 2025 Budget includes an incremental Life Cycle investment of 0.8% of the tax levy to support the repair and replacement of existing assets over a rolling 25-year period.

The chart below illustrates a breakdown of the 2025 Capital Budget by category type:





The 2025 Budget also includes \$154.3M for waterworks. For 2025, a 3.05% water rate increase is included to support water and wastewater services, representing an annual increase of \$31.51 for the average home in Markham. The majority of this increase results from the cost of purchasing water from the City of Toronto, through York Region.







The 2025 Budget continues to provide exceptional services and planning for the future—keeping Markham strong—while maintaining the lowest possible tax rate increase for our residents and businesses.

### **2025 Budget Highlights:**

#### ***Building Markham***

Markham will continue to manage growth by building infrastructure that builds complete, safe and connected communities.


New infrastructure to manage growth investments include:

-  \$43.7M for Victoria Square Boulevard and Woodbine Avenue storm sewer and watermain construction
-  \$8.4M for City-wide sidewalk design and construction program
-  \$5.3M for road widening and construction projects
-  \$3.1M for traffic signals and pedestrian crossings
-  \$3.0M for new parks (York Downs East phase 2 North Parkette, Berczy Glen Roman phase 2, Royal Orchard Parkette, Berczy Glen Rinas phase 2 Parkette)
-  \$0.6M for new trails (Markham Centre Trails Projects 6 and 7 Environmental Assessment)

#### ***Resilient Markham***







\$104.5M of the 2025 capital budget (approximately 59% of the total) will be allocated to maintain our existing assets in a state of good repair, prepare for changing climate conditions and support our goal of net-zero emissions by 2050.

Key examples (\$75.8M total) include:

-  \$46.1M in Flood Control Related Projects:
  - \$22.4M – Markham Village Flood Control Phase 1B – Construction
  - \$10.3M – Cast iron watermain CIPP lining construction
  - \$7.0M – City-wide Erosion Restoration Program






- \$3.5M – Wet stormwater pond inspection, cleaning, design and construction
- \$1.7M – Toogood Pond dam rehabilitation construction
- \$1.2M – Storm culvert cleaning and restoration

-  \$10.9M for asphalt resurfacing and curb, sidewalk and parking lot repairs
-  \$9.0M for repairs and replacements at recreation, library and cultural facilities
-  \$4.1M for parks maintenance and playground and court replacements/rehabilitation
-  \$3.3M for facility upgrades at recreation, library, and cultural facilities
-  \$1.4M for roofing replacement projects at City facilities
-  \$1.0M to increase Markham's tree canopy by planting trees and supporting the Trees for Tomorrow Program

### ***Inclusive Markham***

The City of Markham is committed to ensuring all community members can contribute to our society free from barriers of racism, discrimination and access. We are taking targeted and intentional steps to improve access to our services, programs and facilities, while implementing actions identified in the City's own Diversity Action Plan, Eliminating Anti-Black Racism Action Plan and Multi-year Accessibility Plan. Budget 2025 investments include:

-  \$4.5M for Active Transportation Master Plan construction and programs (Active School Travel Program, Smart Commute and Markham Cycles)
-  \$1.5M for Accessibility for Ontarians with Disabilities Act (AODA) playground refurbishments year 3 of 4
-  \$0.2M for accessibility, diversity, equity and inclusion

Markham is committed to fulfilling the Municipal Calls to Action from the Truth and Reconciliation Commission. In 2024, the City of Markham, in partnership with Destination Markham, hosted the 50th anniversary celebration of the Little Native Hockey League (LNHL) Cultural Festival and Gala Celebration. A record 245 teams and over 10,000 young Indigenous players and their families visited Markham during the six-day event. After a successful 50th anniversary celebration of the LNHL, the City, in partnership with Destination Markham Corporation, is happy to announce that it has secured a Three-Year Hosting Agreement with the LNHL from 2025 to 2027.



### 2025 Budget: Full Accrual Accounting Method

The adopted 2025 Budget was restated in full accrual accounting method as prescribed by the Public Sector Accounting Board is shown on page 17.

### Looking Ahead: Building Markham's Future Together 2020-2026 Strategic Plan

The 2020 to 2023 Strategic Plan, Building Markham's Future Together, was developed to act as a blueprint for how Markham Council and Senior Staff make decisions about the City's future to ensure its success. The Plan incorporates a vision for the continued development of Markham as a vibrant and thriving city. The key 2024 accomplishments against each goal are listed in Section 2 (Corporate Strategic Plan) under Strategic Plan and Initiatives starting from page 41.

On May 3, 2023, Markham Council endorsed an extension of the current BMFT timeframe to 2026.

#### Building Markham's Future Together (BMFT): 2020 – 2026 Strategic Plan

Exceptional Services by Exceptional People	We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.
Safe, Sustainable & Complete Community	We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management and services.
Engaged, Diverse, Thriving & Vibrant Community	We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past. We enable a strong economy; we proactively work to attract investment in our community and we effectively manage change to meet future needs.
Stewardship of Money & Resources	We demonstrate exceptional leadership using sound, transparent and responsible fiscal and resource management, and policy development to mitigate risks while enabling efficient and effective service delivery.





### Summary

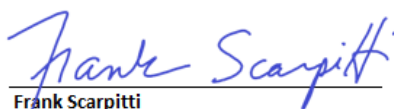
Budget 2025 marks a significant milestone for the City of Markham, with the adoption of the lowest average property tax rate increase in the GTA for the past 20 consecutive years. Budget 2025 celebrates a record of fiscal achievement unmatched by neighboring municipalities. Faced with turbulent economic conditions, Markham continues to deliver the lowest possible tax rate increase for our residents and businesses, while continuing to provide excellent services.

Economic uncertainty; embodied by fluctuating inflation, impacts of tariffs, the increasing possibility of a recession; along with unanticipated legislative changes, have created further financial pressures and uncertainties. In the face of these economic challenges, Markham has delivered a 2025 Budget that addresses the diverse needs of our growing community, and will continue to deliver award-winning services to its residents. Through its numerous achievements, Markham has earned a reputation of being an exemplary local municipality, and a top employer.

The City's motto, Leading While Remembering, reflects a unique perspective stemming from a deeply rooted respect for our heritage, combined with an innovative approach to government. Our unique cultural tapestry embraces residents and visitors of all backgrounds, offering unique opportunities for work and recreation. Events, large and small, bring together Markham residents, in celebration of the City's heritage and diversity. In 2025, Markham will significantly increase the budget for community events and programs through its Celebrate Markham Grant Program. Furthermore, the City's ongoing prioritization of parklands, trails, and community spaces continue to nurture this communal spirit.

Economic prosperity is secured and broadened, as new businesses express interest in Markham, and high-value businesses remain committed to their presence in the City, providing a strong foundation for re-investment. Markham remains committed to working hard for its residents, while researching and implementing new and innovative solutions to ensure cost efficiency and operational excellence. Moving forward, the City will continue to proactively manage and mitigate emerging risks as part of its policy and budget deliberations.

A fiscal milestone of this significance can only be achieved together, through the dedicated and unwavering work of City Council and staff. It is the contributions that many individuals, community groups, businesses and government partners have made towards achieving this milestone, along with other important milestones, that make Markham distinctly Markham.

  
Frank Scarpitti  
Mayor



### 2025 Budget Restated to Full Accrual Accounting Method

According to the Municipal Act, 2001 (the Act), municipalities may continue to prepare and present traditionally balanced budgets. However, under the Act, Ontario Regulation 284/09 (the Regulation) requires a restatement of the budget be provided to, and adopted by resolution by Council as part of the budget approval process. The restated version must be represented in full accrual accounting method format, as prescribed by the Public Sector Accounting Board.

In addition to the above, the Regulation states that municipalities may exclude from budgets, all or a portion of the estimated cost of certain expenses, but the impact of the exclusion(s) must be included in the budget report to Council. Expenses eligible for exclusion from budget are:

1. Amortization; and
2. Post-employment benefits
3. Solid waste landfill closure and post-closure expenses

The City's 2025 budget has been restated in accordance with Ontario Regulation 284/09 and was included for Council adoption as part of the 2025 budget approval process. The City does not have solid waste landfill closure and post-closure expenses and currently excludes amortization and post-employment benefits from its traditional, balanced budget. The restatement of the 2025 Budget in accordance with the full accrual method of accounting and Ontario Regulation 284/09 results in a projected surplus of \$35,455,420. Details of the restated budget are shown on the next page.

The Budget document has been bound in a re-usable binder containing 100% post-consumer recycled paper. The Paper is processed chlorine-free, is Environmental Choice certified and manufactured using biogas energy

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905-477-7000 ■ Website: [www.markham.ca](http://www.markham.ca)  
Alternate formats available upon request



## Budget 2025: A Markham Milestone

### 2025 CONSOLIDATED BUDGET

Additional Financial Disclosure Requirements Pursuant to Ontario Regulation 284/09

REVENUES		2025	2024
- Operating (excl. Planning & Design, Engineering, Building Standards and Waterworks)		\$296,167,138	\$278,479,956
- Planning & Design		\$17,307,123	\$15,872,000
- Engineering		\$12,659,804	\$11,713,000
- Building Standards		\$15,794,216	\$12,370,000
- Waterworks		\$154,254,873	\$150,998,038
<b>Total Revenues from Operations</b>		<b>\$496,183,154</b>	<b>\$469,432,994</b>
Non-Tangible Capital	\$	30,637,800.00	\$30,501,700
Tangible Capital Assets	\$	148,351,600.00	\$97,693,600
<b>Total Capital - Tangible &amp; Non-Tangible</b>	<b>\$</b>	<b>178,989,400.00</b>	<b>\$128,195,300</b>
<b>Less: Transfer from Reserve / Reserve Funds</b>	<b>(1)</b>	<b>(\$87,647,186)</b>	<b>(\$65,650,874)</b>
<b>Net Revenues to fund Capital</b>	<b>(2)</b>	<b>\$91,342,214</b>	<b>\$62,544,426</b>
<b>TOTAL REVENUES</b>		<b>\$587,525,368</b>	<b>\$531,977,420</b>
<b>EXPENSES</b>			
- Operating (excl. Planning & Design, Engineering, Building Standards and Waterworks)		\$296,167,138	\$278,479,956
- Planning & Design		\$17,307,123	\$15,872,000
- Engineering		\$12,659,804	\$11,713,000
- Building Standards		\$15,794,216	\$12,370,000
- Waterworks		\$154,254,873	\$150,998,038
<b>Total Operating Expenses</b>		<b>\$496,183,154</b>	<b>\$469,432,994</b>
<b>Less: Transfer to Reserve / Reserve Funds</b>	<b>(3)</b>	<b>(\$62,071,509)</b>	<b>(\$64,370,507)</b>
<b>Add: TCA Amortization Expenses</b>	<b>(4)</b>	<b>86,362,799</b>	<b>\$84,830,411</b>
<b>Add: Post-employment Benefit Expenses</b>	<b>(5)</b>	<b>\$957,704</b>	<b>\$361,252</b>
<b>Net Operating Expenses</b>		<b>\$521,432,148</b>	<b>\$490,254,150</b>
Non-Tangible Capital	(6) \$	30,637,800.00	\$30,501,700
Tangible Capital Assets	\$	148,351,600.00	\$97,693,600
<b>Total Capital Expenses</b>		<b>\$178,989,400</b>	<b>\$128,195,300</b>
<b>Less: Tangible Capital Assets Capitalized</b>	<b>\$</b>	<b>(148,351,600.00)</b>	<b>(\$97,693,600)</b>
<b>Net Capital Expenses - Not Capitalized</b>	<b>(6)</b>	<b>\$30,637,800</b>	<b>\$30,501,700</b>
<b>TOTAL EXPENSES</b>		<b>\$552,069,948</b>	<b>\$520,755,850</b>
<b>ADJUSTED BUDGET: 2025 FULL ACCRUAL ACCOUNTING BUDGET SURPLUS</b>	<b>(7)</b>	<b>\$35,455,420</b>	<b>\$11,221,570</b>

#### NOTES:

- (1) Represents transfers from reserves and/or reserve funds to fund expenditures. These are not considered revenues under the full accrual method of accounting.
- (2) Represents new revenues to fund the 2025 capital budget.
- (3) Represents contributions to reserves and/or reserve funds. These are not considered expenditures under the full accrual method of accounting, but become part of the actual year end surplus (retained earnings).
- (4) TCA Amortization Expenses are calculated based on actual amortization expenses from "in-service" assets as of
- (5) Post-employment Benefit Expenses based on estimates provided by Nexus.
- (6) Non-Tangible Capital are included in the 2025 capital budget, and they will be restated as operating expenses.
- (7) Projected surplus is based on the restated 2025 budget.
- (8) As per Ontario regulation 284/09, the City's annual Asset Retirement Obligation (ARO) Depreciation Expenses have been projected as \$75,725.61 for 2025, netting an accumulated amortization expense of \$18,362,174.



## 2025 CITY OF MARKHAM



## CITY OF MARKHAM COAT OF ARMS AND MOTTO



<b>Lion</b>	Strength
<b>Wheat</b>	Agricultural History
<b>Coronet</b>	Canadian Maple Leaf
<b>Helmet</b>	From Sir Markham's Coat of Arms
<b>Horses</b>	Early Transportation and Strength
<b>Medallion</b>	From Berczy Coat of Arms (First Settlers); Fleur De Lis - and the two Acorns for growth
<b>Shield</b>	Four Rosettes for 4 communities: Markham, Milliken, Thornhill, Unionville; Sun Rising -Growth and Strength; Lower Section Computer Chips for a high-tech community
<b>Base</b>	Bed of different flowers, representing the different cultures that make up Markham
<b>Motto</b>	<b><u>"LEADING WHILE REMEMBERING"</u></b> - Recognizing Markham's municipal leadership, while remembering the contribution of past settlers and residents and our colourful history.





## 2022 - 2026 Council of the City of Markham



**Mayor  
Frank Scarpitti**



**Deputy Mayor  
Michael Chan**



**Regional Councillor  
Jim Jones**



**Regional Councillor  
Joe Li**



**Regional Councillor  
Alan Ho**



**Ward 1 Councillor  
Keith Irish**



**Ward 2 Councillor  
Ritch Lau**



**Ward 3 Councillor  
Reid McAlpine**



**Ward 4 Councillor  
Karen Rea**



**Ward 5 Councillor  
Andrew Keyes**



**Ward 6 Councillor  
Amanda Yeung-Collucci**

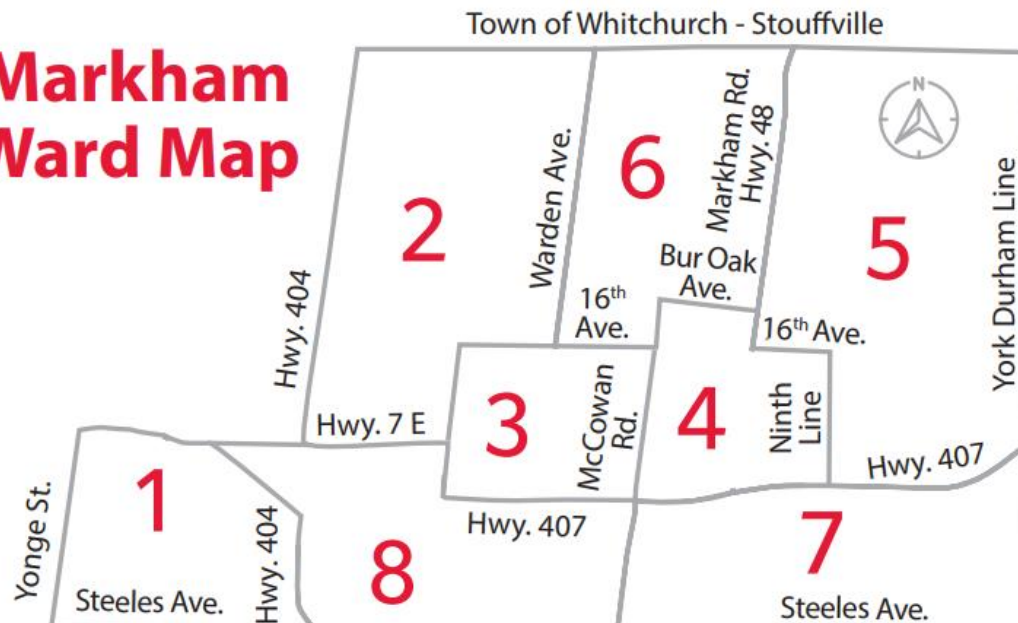


**Ward 7 Councillor  
Juanita Nathan**



**Ward 8 Councillor  
Isa Lee**

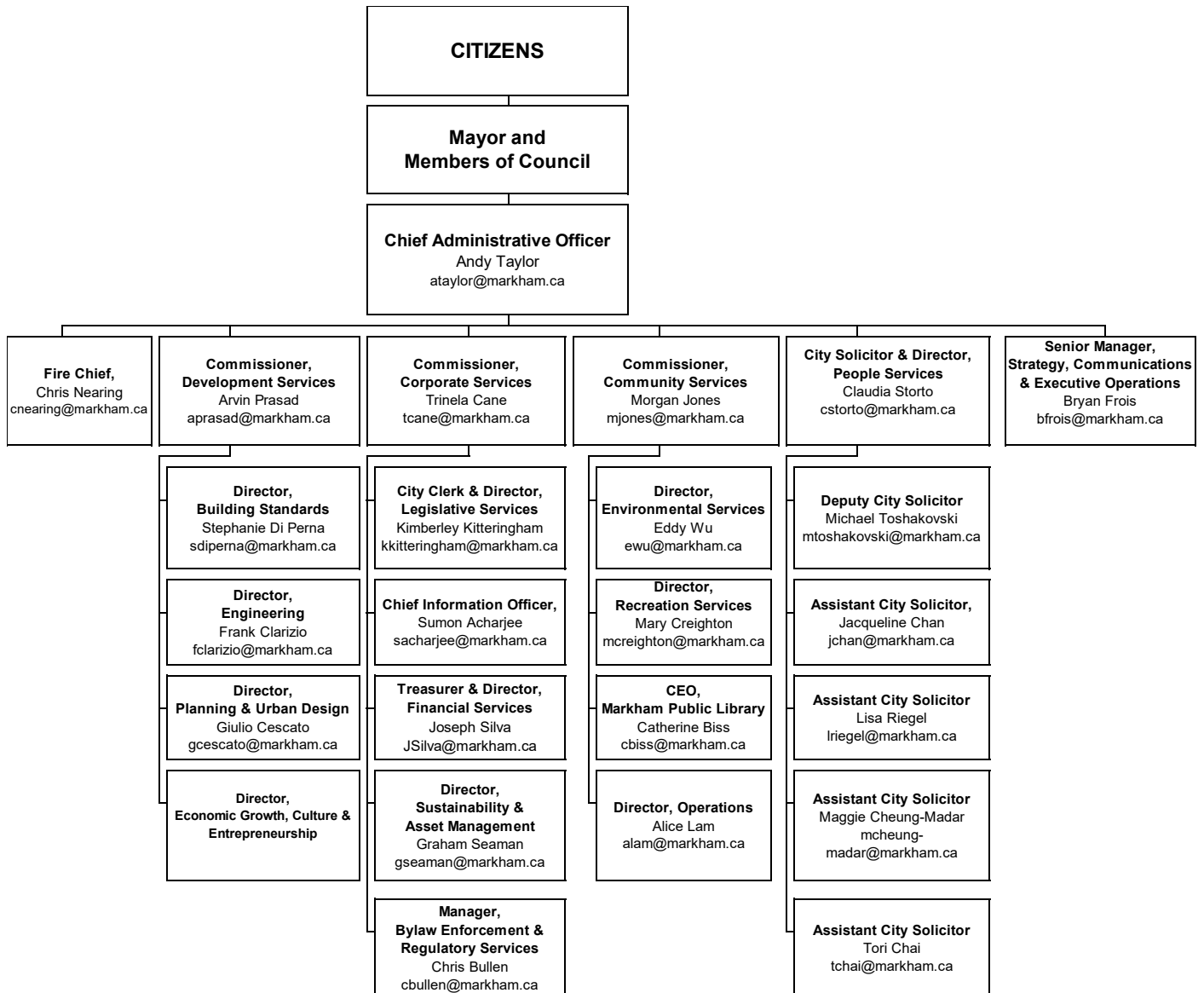
### Markham Ward Map







## ORGANIZATIONAL STRUCTURE





## 2025 BUDGET HEAD COUNT APPROVED FULL TIME COMPLEMENT

Department / Commission	2020	2021	2022	2023	2024	2025
<b>Mayor &amp; Council*</b>	3	3	3	3	5	5
People Services	19	19	18	23	25	26
Legal Services	13	13	13	13	14	15
CAO's Office	3	3	4	4	3	3
Fire & Emergency Services	280	281	269	269	269	270
Corporate Communications**	11	11	11	11	11	12
<b>Total CAO's Office</b>	<b>326</b>	<b>327</b>	<b>315</b>	<b>320</b>	<b>322</b>	<b>326</b>
Financial Services	49	49	49	51	52	58
Information Technology Services	37	42	44	52	55	58
Legislative Services	28	31	30	35	37	38
Bylaw Services	39	39	41	42	41	41
Sustainability & Asset Management	20	17	19	22	22	23
Commissioner's Office	2	2	2	2	2	2
<b>Total Corporate Services</b>	<b>175</b>	<b>180</b>	<b>185</b>	<b>204</b>	<b>209</b>	<b>220</b>
Economic Growth, Culture & Entrepreneurship	30	30	29	32	33	34
Traffic Operations	4	5	5	5	5	5
Commissioner's Office	10	14	14	7	7	7
Building Services	54	54	54	62	64	66
Engineering	47	46	49	51	54	54
Planning & Design	59	50	60	70	73	74
<b>Total Development Services</b>	<b>204</b>	<b>199</b>	<b>211</b>	<b>227</b>	<b>236</b>	<b>240</b>
Environmental Services - Infrastructure	10	10	10	12	12	13
Environmental Services - Waste Management	5	5	4	4	4	4
Markham Public Library	78	78	78	78	78	78
Operations	122	122	122	124	126	131
Recreation Services	132	132	132	133	133	133
Commissioner's Office	4	3	2	2	3	3
Waterworks	67	67	68	69	72	74
<b>Total Community Services</b>	<b>418</b>	<b>417</b>	<b>416</b>	<b>422</b>	<b>428</b>	<b>436</b>
<b>Corporate</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>
<b>Total Corporation</b>	<b>1,133</b>	<b>1,133</b>	<b>1,137</b>	<b>1,183</b>	<b>1,207</b>	<b>1,235</b>

\* Excludes Mayor & Council Members

\*\* In 2023, Community & Corporate Events and Corporate Communications were moved from Legislative Services to Economic Growth, Culture & Entrepreneurship and the CAO's Commission, respectively



## SUMMARY OF 2025 FTE CHANGES

**2025 Budget**

The approved 2025 full time complement of 1,235 represents a net increase of 28 positions from 2024. The details of the increase, as well as the transfer of positions among departments, is shown below.

CAO's Office	2024 Approved FTE	2025 Approved FTE	Increase/ (Decrease)	Reason for Change
People Services	25	26	1	1 new position added
Legal Services	14	15	1	1 new position added
Sustainability Office	0	0	0	
CAO's Office	3	3	0	
Fire & Emergency Services	269	270	1	1 new position added
Corporate Communications**	11	12	1	1 new position added
<b>Total - CAO's Office</b>	<b>322</b>	<b>326</b>	<b>4</b>	
<b>Corporate Services</b>	<b>2024 Approved FTE</b>	<b>2025 Approved FTE</b>	<b>Increase/ (Decrease)</b>	<b>Reason for Change</b>
Financial Services	52	58	6	6 new positions added
Information Technology Services	55	58	3	3 new positions added
Legislative Services	37	38	1	2 new positions added
Bylaw Services	41	41	0	
Sustainability & Asset Management	22	23	1	2 new positions added; 1 position removed
Commissioner's Office	2	2	0	
<b>Total - Corporate Services</b>	<b>209</b>	<b>220</b>	<b>11</b>	
<b>Development Services</b>	<b>2024 Approved FTE</b>	<b>2025 Approved FTE</b>	<b>Increase/ (Decrease)</b>	<b>Reason for Change</b>
Economic Growth, Culture & Entrepreneurship	33	34	1	1 new position added
Traffic Operations	5	5	0	
Commissioner's Office	7	7	0	
Building Services	64	66	2	2 new positions added
Engineering	54	54	0	
Planning & Design	73	74	1	1 new position added
<b>Total - Development Services</b>	<b>236</b>	<b>240</b>	<b>4</b>	
<b>Community Services</b>	<b>2024 Approved FTE</b>	<b>2025 Approved FTE</b>	<b>Increase/ (Decrease)</b>	<b>Reason for Change</b>
Environmental Services - Infrastructure	12	13	1	1 new position added
Environmental Services - Waste Management	4	4	0	
Markham Public Library	78	78	0	
Operations	126	131	5	5 new positions added
Recreation Services	133	133	0	1 position added; 1 position removed
Commissioner's Office	3	3	0	
Waterworks	72	74	2	2 new positions added
<b>Total - Community Services</b>	<b>428</b>	<b>436</b>	<b>8</b>	
<b>Mayor</b>	<b>2024 Approved FTE</b>	<b>2025 Approved FTE</b>	<b>Increase/ (Decrease)</b>	<b>Reason for Change</b>
Mayor & Council	5	5	0	
<b>Total - Mayor &amp; Council</b>	<b>5</b>	<b>5</b>	<b>0</b>	
<b>Other</b>	<b>2024 Approved FTE</b>	<b>2025 Approved FTE</b>	<b>Increase/ (Decrease)</b>	<b>Reason for Change</b>
Corporate	7	8	1	1 new position added
<b>Grand Total</b>	<b>1207</b>	<b>1235</b>	<b>28</b>	

**DETAILS OF 2025 FTE STAFF ADDITIONS/ (DELETIONS & TRANSFERS)**

<b>Corporate Services</b>		
<b>Corporate Communications</b>	Community Engagement Specialist	1
<b>Fire Services</b>	Fire Prevention Officer	1
<b>Legal Services</b>	Legal Counsel	1
<b>People Services</b>	Supervisor, Compensation and Benefits	1
<b>Corporate Services</b>		
<b>Finance</b>	A/P Supervisor	1
	Claim & Risk Analyst	1
	Financial Analyst - Development Finance	1
	Payroll Administrator	1
	Senior Financial Analyst	1
	ERP - Finance System Lead	1
<b>Information Technology Services</b>	Data and Voice Communication Specialist	1
	Quality Assurance Analyst	1
	Business Systems Analyst	1
<b>Legislative Services</b>	Manager of Elections and Business Transformation	1
	Customer Service Representative (CSR)	1
<b>Sustainability &amp; Asset Management</b>	Project Manager	1
	Space & Accommodation Planner	(1)
<b>Development Services</b>		
<b>Theatre</b>	Technician	2
<b>Building Services</b>	Field Supervisor/Trainer Inspections	1
	Supervisor Project Management	1
<b>Planning &amp; Design</b>	Park Redevelopment Coordinator	1
<b>Community Services</b>		
<b>Environmental Services - Infrastructure</b>	Engineering Design Assistant (new position title to be determined)	1
<b>Environmental Services - Waterworks</b>	Operations and Maintenance Clerk	1
	Water Meter Analyst	1
<b>Operations</b>	Operations Labourer/Driver - Patrol	2
	Parks Supervisor	1
	Truck Driver	1
	Utilities Inspector/Technologist	1
<b>Recreation</b>	Community Recreation Supervisor - Individual Conditioning/Personal Training	1
	Fitness Counsellor	(1)
<b>Total</b>		<b>28</b>

## HISTORY OF MARKHAM

The source from which Markham draws its name is rich in both resonance and history.



When Upper and Lower Canada were established in 1791, John Graves Simcoe was appointed the first Lieutenant-Governor of Upper Canada. Simcoe named the Township of Markham, north of the Town of York (now Toronto), after his friend, William Markham, the Archbishop of York.

Markham Township was originally surveyed in 1793 - 94, but it was not until 1801 that the land was divided into 10 concessions running north and south, with 6 side roads running east/west. Eventually, the boundaries of Markham Township occupied the area, as follows:

NORTH:	Whitchurch Town Line (Hwy. #47)
SOUTH:	Scarborough Town Line (Steeles Avenue)
EAST:	Pickering Town Line
WEST:	Vaughan Town Line (Yonge Street)

In 1794, William Berczy led 75 German families from New York State to Markham Township. Each family was granted 200 acres of land, but because of hardships, many returned to York and Niagara. In 1797, because of the revolution in France, many nobility fled the country and set off for Canada to take advantage of free land grants in Upper Canada. They were totally unprepared for survival under such crude conditions and most of them returned to their homeland.

From 1803 - 1812, the largest group of settlers were Pennsylvania Germans, most of whom were Mennonites. These highly skilled craftsmen and knowledgeable farmers had the best chance for survival because they had already survived harsh conditions in Pennsylvania.

From 1830 onwards, many Irish, Scottish and English immigrated to Upper Canada to escape the famine and overpopulation of their homeland.



Markham's early years blended the rigours of homesteading with the development of agricultural-based industries. The many rivers and streams in the Township soon supported water-powered saw and gristmills, and later woollen mills.

With improved transportation routes, such as Yonge Street and the growing population, urbanization increased. By 1857 most of the Township had been cleared of timber and was under cultivation. Villages like Thornhill, Unionville and Markham greatly expanded, and new specialized industries such as wagon works, tanneries, farm implements and furniture factories sprang up.

In 1871, the Toronto and Nipissing Railway Company, with stations in Unionville and Markham, officially opened its line from Scarborough to Uxbridge. The railway brought renewed prosperity and rapid development. Farmers and millers had more convenient means of transporting their products to Toronto, and merchants had easier access to supplies.

The first form of structured municipal government occurred in 1850 when the Township of Markham was created. On November 20, 1872, the Warden of York County signed the By-law of Incorporation, which provided for the election of a Council for the Village of Markham. The Village of Markham grew to a population of 1100 by 1891.

The increased communication with Toronto brought on by the railway and further enhanced by the development of the telegraph, the telephone and the automobile, ultimately led to the demise of the villages in the Township after the turn of the century. Local industries were simply unable to compete with the larger manufacturers and suppliers of Toronto, and Markham soon reverted into a quiet, rural community.

From 1945 onward, the face of Markham began to change rapidly. It was no longer a community whose inhabitants worked mainly within the area, but evolved into a community for those who commuted to work into Toronto. As a result, rural Markham disappeared in the face of tremendous urban growth.

By 1969, the Township of Markham consisted of several villages, including Markham, Unionville, and parts of Thornhill. In 1971, the Regional Municipality of York was established. Northern portions of Markham Township were annexed to the municipalities of Richmond Hill and Whitchurch-Stouffville, while the balance of Markham Township was incorporated into the Town of Markham and the present Town boundaries were set.

In 1976, Markham's population was approximately 56,000. Since that time, the population has increased dramatically and is estimated to be over 370,000. Despite these changes and rapid growth, many reminders of Markham's roots endure. Still rich in fertile farmland, it stands as Canada's pre-eminent high technology centre, known worldwide for innovative products and services.





## ECONOMIC PROFILE

# Markham Economic Profile 2024

Markham Economic Profile: Updated January 2025





## Economic Overview

### Economic Overview

#### Markham's Top 10 Employers

IBM Canada Ltd.  
TD Bank Financial Group  
AMD Technologies Inc.  
CGI Information Systems  
Aviva Canada  
Homelife Landmark Realty  
Saint Elizabeth Health Care  
Limen Group  
Allstate Insurance Company of Canada  
Camp Green Acres



Source: 2024 York Region Employment Survey; York Region, Corporate Services



### High Tech Cluster

#### Technology Cluster



Markham Economic Profile 2024


Industrial Category	Number of Companies
Computer Systems Design and Related Services	237
Engineering Services	107
Electronic and Precision Equipment Repair and Maintenance	56
Computer, Computer Peripheral and Pre-Packaged Software Merchant Wholesalers	51
Graphic Design Service	34
Electronic Components, Navigational and Communications Equipment and Supplies Merchant Wholesalers	32
Management Consulting Services	24
Research and Development in the Physical, Engineering and Life Sciences	21
Other Telecommunications	20
Data Processing, Hosting and Related Services	19
Semiconductor and Other Electronic Component Manufacturing	19
Software Publishers	18
Wireless Telecommunications Carriers (except Satellite)	18
Wired Telecommunications Carriers	18
Other Scientific and Technical Consulting Services	16
Navigational, Measuring, Medical and Control Instruments Manufacturing	15
All Other Professional, Scientific and Technical Services	11
Management of Companies and Enterprises	10
Environmental Consulting Services	9
Computer and Peripheral Equipment Manufacturing	5
Industrial Design Services	5
All Other Electrical Equipment and Component Manufacturing	4
Surveying and Mapping (except Geophysical) Services	4
Geophysical Surveying and Mapping Services	3
Electrical Equipment Manufacturing	3
Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	3
Other Communications Equipment Manufacturing	3
Communication and Energy Wire and Cable Manufacturing	3
Internet Publishing and Broadcasting, and Web Search Portals	2
Telephone Apparatus Manufacturing	2
Wiring Device Manufacturing	2
Electric Power Generation	1
Audio and Video Equipment Manufacturing	1
<b>Total Number of Technology Companies</b>	<b>776</b>

Source: 2022 York Region Employment Survey



## Life Sciences Cluster

### Life Sciences Cluster



Industrial Category	Number of Companies
Professional Machinery, Equipment and Supplies Merchant Wholesalers	69
Medical Equipment and Supplies Manufacturing	36
Medical and Diagnostic Laboratories	22
Research and Development in the Physical, Engineering and Life Sciences	21
Pharmaceuticals and Pharmacy Supplies Merchant Wholesalers	16
Other Scientific and Technical Consulting Services	16
Navigational, Measuring, Medical and Control Instruments Manufacturing	15
Testing Laboratories	13
Office Administrative Services	11
Computer Systems Design and Related Services	9
Home Health Care Services	9
Management of Companies and Enterprises	6
Pharmaceutical and Medicine Manufacturing	4
Toiletries Preparation Manufacturing	4
Management Consulting Services	1
Computer, Computer Peripheral and Pre-Packaged Software Merchant Wholesalers	1
Industrial Design Services	1
<b>Total Number of Life Sciences Companies</b>	<b>253</b>

Source: 2022 York Region Employment Survey





## Industrial/Commercial Activity

### Development Activity

From modern corporate, commercial and industrial developments to outstanding mixed-used communities, Markham is creating the infrastructure needed to sustain a vibrant environment for all. This includes working to maintain the lowest tax rates in the GTA.

#### Average Price of Vacant Land in Markham per Acre

	Serviced	Unserviced
Industrial	\$3.5 M	\$1.5 M
Retail Commercial	\$2.5 M	\$800 K
Office Commercial	\$3 M	\$1 M

Source: City of Markham Planning and Urban Design Dept.

#### Industrial and Commercial Office Inventory

	Industrial	Commercial
Total Inventory (sq.ft.)	37,343,948	13,908,736
Vacancy Rate	0.6%	20.1%
Average Net Rent (per sq.ft.)	\$19.03	\$18.34

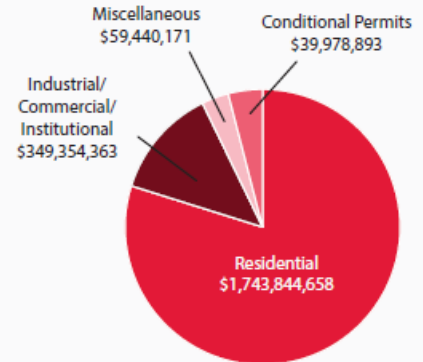
Source: Colliers International Office and Industrial Market Report - Q4 2024

#### 2024 Property Tax Rates

	Commercial	Industrial
Markham	1.58%	1.74%
Mississauga	2.08%	2.16%
Vaughan	1.62%	1.80%
Toronto	2.22%	2.28%

Source: Municipality Websites

#### Value of Building Permits (2024)



Total Value:  
\$2,192,618,085

Source: City of Markham Building Standards Dept.

### Industrial Commercial Development Vacant Employment Land Inventory 2024

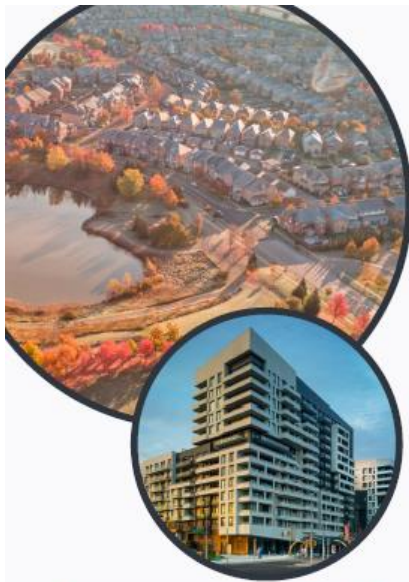
Land Use Designation Categories	Serviced and Market Ready (acres)	Not Serviced (acres)
Commercial Office	73.41	11.42
Commercial Retail	34.51	39.99
Commercial Mixed	46.96	28.43
Total Commercial	154.88	79.83
Total Industrial	305.23	1122.76

Source: City of Markham Planning and Urban Design Dept., January 2025





## Residential Activity & Utilities



### Residential Activity

#### Average Home Prices



Source: Toronto Regional Real Estate Board - Market Watch, December 2024

### Residential Activity and Utilities

### Municipal Utilities

Markham Water Rate (per cubic metre) \$4.9632/m<sup>3</sup>

#### Electricity Costs and Charges, Business Rates

Small Business  
Monthly fixed charge \$36.07  
Distribution charge \$0.0236 per kWh

50KW Demand or Larger  
Monthly fixed charge \$174.79  
Per kilowatt charge \$12.1158

Source: Alectra Inc., 2025; City of Markham





## Quality of Life

### Quality of Life

Throughout Markham, residents, students and workers have the opportunity to enjoy an emerging downtown with urban amenities and cultural attractions such as award-winning community centres and libraries, top-performing schools, family-friendly neighbourhoods, festive celebration events, and charming heritage villages. The City supports a Group of Seven-inspired art gallery, a museum, a 500-seat theatre and extensive parklands.

#### Recreation and Culture

Number of Parks	324
Trails/Pathway System	202.9 km
Public Libraries	8
Community and Cultural Centres & Facilities	36
Soccer Fields	120
Golf Courses	8
Splash Pads	32
Cricket Pitches	2
Ice Arenas	10

#### Heritage Areas

- Buttonville Village
- Markham Village
- Thornhill Village
- Unionville Village

Markham Economic Profile 2024



#### Public Health and Education

Markham Stouffville Hospital (beds)	300+
Shouldice Hernia Centre (beds)	89
Elementary Schools	71
High Schools	15
Community Colleges (within 1 hr drive)	8
Universities (within 1 hr drive)	7



#### Cultural Venues



Flato Markham Theatre



Markham Museum

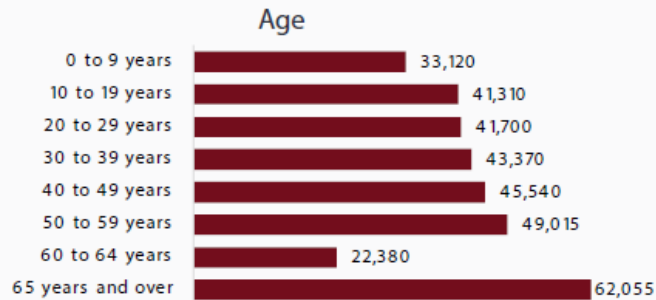


Varley Art Gallery

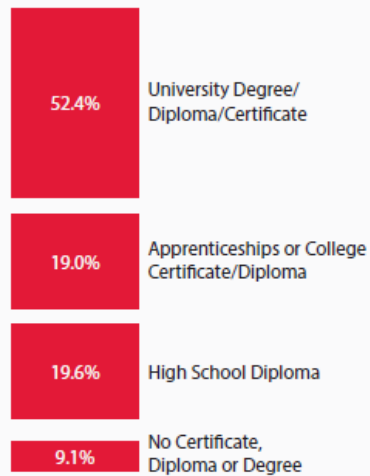


## Demographic Profile

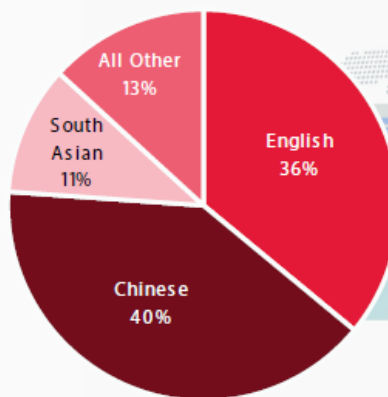
### Demographic Profile



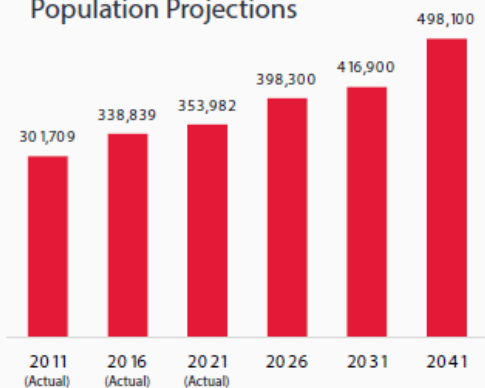
#### Educational Attainment



#### Mother Tongue



#### Population Projections



Source: York Region, Corporate Services, Long Range Planning Branch, based on Statistics Canada data and CMHC Housing Completion data (York Region Official Plan 2022)





## Labour Force Profile

### Labour Force

#### Basic Indicators (Toronto CMA)

Number of Persons Employed	3,775,600
Unemployment Rate	8.4%
Labour Force Participation Rate	66.3%

Source: Statistics Canada Labor Force Survey, December 2024.

- Markham's working age population (ages 15 to 64) represent about 65.7% of the total population. The city's population is relatively young with the median age being 42.4 years.
- Markham residents are highly educated. For the population ages 25 to 64, 71.4% have at least some post-secondary education.
- In 2021, 58% of permanent residents into Markham were economic immigrants.
- 7,000 international students and over 150 languages are spoken at Seneca



#### Labour Force by Industry (Top 10 excluding Retail Trade)

	%
Professional, scientific and technical services	13.3
Finance and insurance	10.4
Health care and social assistance	9.5
Manufacturing	8.0
Educational services	6.0
Accommodation and food services	5.8
Wholesale trade	4.8
Construction	4.6
Transportation and warehousing	3.8
Other services (except public administration)	3.7

Source: 2021 Census, Statistics Canada

#### York University: Markham Campus Opened Spring 2024

A new university campus located in the heart of Markham offering research, training, and teaching opportunities in AI and Society, FinTech, and Digital Cultures.

##### Quick Facts

- 9 Undergraduate Programs
- 5 Graduate Programs
- Home to School of Continuing Studies
- Programs from 4 Faculties

4,200  
Students  
(Phase 1)



## Small Business Resources

### Small Business Resources



#### Markham Small Business Services

The Markham Small Business team is a group of passionate advisors that provides a complete source of free services and programs for Markham entrepreneurs and small businesses. Funded by the City of Markham and the Ontario Ministry of Economic Development, Job Creation and Trade (MEDJCT), the team provides Markham's aspiring entrepreneurs and existing small businesses with high-quality, one-on-one management consulting, and business resources needed to sustain their growth in today's competitive marketplace. Sessions are delivered at local community centres/libraries, in-person and virtually. The team also works to encourage entrepreneurship as a career option for Markham's youth through the Summer Company program.

[MarkhamBusiness.ca/SmallBusiness](http://MarkhamBusiness.ca/SmallBusiness)

#### Starter Company Plus Grant Program

Markham's Starter Company Plus program seeks to help entrepreneurs start, expand or grow a small business in Markham by providing training, education and advisory services and an opportunity to be selected for grant funding of up to \$5,000.00 including access to mentorship from local business leaders.

[MarkhamBusiness.ca/StarterCompanyPlus](http://MarkhamBusiness.ca/StarterCompanyPlus)







## Vital Resources

### ventureLAB

ventureLAB is a leading global founder community for hardware technology and enterprise software companies in Canada. The organization is led by seasoned entrepreneurs and business leaders with decades of industry experience in building IP-rich start-ups, scale-ups, and global multinationals to help businesses scale.

[venturelab.ca](http://venturelab.ca)



## Incubators and Accelerators



### YSpace Markham

YSpace is York University's premier entrepreneurship hub creating positive change by fostering a community of innovators, entrepreneurs, and changemakers. YSpace is home to 15 different entrepreneurial programs supporting entrepreneurs from Ideation to scale mode including ELIA, our new national and Ontario's first accelerator focused on supporting women-led product and service-based businesses and the Black Entrepreneurship Alliance program, in partnership with the Black Creek Community Health Centre, offering a full spectrum of support to Black Entrepreneurs and young professionals.

[yspace.yorku.ca](http://yspace.yorku.ca)

### Seneca HELIX

HELIX is Seneca's innovation and entrepreneurship incubator, invites students and members of the community, to explore and develop their entrepreneurial mindset. HELIX provides the essential tools and supports needed to design and launch a scalable startup, or to innovate from within an existing organization as an intrapreneur. Since its launch in 2017, HELIX has supported the acceleration of over 650 new ventures and engaged over 30,000 individuals in innovation and entrepreneurial workshops and events.

[senecacollege.ca/innovation/helix.html](http://senecacollege.ca/innovation/helix.html)





## Contacts

### Contacts

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## 2024 FINANCIAL REPORT CARD

City of Markham plans, manages, deploys, and protects taxpayer funds according to its needs for growth, fiscal responsibility, and value creation.

To withstand the increased financial pressure on services and programs, we rely on the pillars of our Financial Strategy to ensure Markham remains financially sustainable, maximizes value for money, and mitigates risks that may impact our taxpayers.

By taking a measured approach, we ensure the responsible stewardship of money and resources, which is one of the City of Markham's key strategic goals.

### 2024 GTA Tax Rate Ranking

1

Residential

1

Multi-Residential

1













Commercial

1

Industrial

**2.26%**

Lowest 20-year average tax rate increase in the GTA inclusive of 2024

	2023	2024	Goal	Status	
	<b>Planning For The Future</b>				
	Total Reserves and Reserve Funds excl. Land Acquisition Reserve (as a % of Operating Expenses)	124.8%	135.4%	>20%	
	Adequacy of Lifecycle Reserve funding strategy to sustain future rehab/replace needs	25yrs	25yrs	25yrs	
	<b>Efficient Use Of Money</b>				
	General Portfolio Investment Rate of Return	6.21%	7.57%	>Inflation	
	Net Financial Assets (as a % of annual revenue)	66.1%	48.7%	>-50%	
	Debt Servicing (as a % of total operating revenue)	0.16%	0.10%	<5%	
	Net Cost per Household to Operate Municipality	\$1,661	\$1884	Within the Lowest 25% of GTA Municipalities	
	<b>Ensuring Growth Pays For Growth</b>				
	Tax Rate increase	2.99%	3.88%	<3%	
	Non-Residential Property taxes (as a % of total property taxes levied)	16.1%	15.7%	>20%	
	<b>Safeguarding Of Money</b>				
	Total Taxes Receivable less Uncollectible allowance (as a % of total taxes levied)	5.3%	6.1%	<10%	
	Liquidity: total cash and cash equivalents (as a % of Current Liabilities)	133.4%	143.9%	>5%	



## NEW DWELLING UNITS AND CONSTRUCTION VALUES (RESIDENTIAL & NON-RESIDENTIAL)

### Number of New Dwelling Units Issued in Year Ending December 31, 2024

Single Dwellings	447
Double Dwellings	0
Row Dwellings	664
Apartments	2,987
Accessory Dwellings	118
<b>Total</b>	<b>4,216</b>

### Construction Value of Permits Issue in Year Ending December 31, 2024 (in \$000's)

Residential	\$ 1,743,844,658
Commercial	\$ 349,354,363
Other	\$ 99,419,064
<b>Total</b>	<b>\$ 2,192,618,085</b>



## **STRATEGIC PLAN AND INITIATIVES**

### **Building Markham's Future Together 2020 - 2026 Strategic Plan**

All public and private sector organizations use strategic plans as blueprints for priority actions to guide decision makers to achieve the desired outcomes identified by their stakeholders.

In 2007, Mayor Frank Scarpitti's first Council term, Council and Senior Staff developed Building Markham's Future Together Strategic Plan (BMFT). BMFT is the blueprint which informs Council decisions and departmental business plans to assure the future success of the City. At the start of each new Council term, municipal Councils and Staff revisit the strategic plan to confirm City goals and objectives, and identify key priorities for the term.

The Plan has been reviewed at the beginning of each new term of Council, and a major update was undertaken in 2015. The Plan has served the City well to guide both strategic initiatives and service priorities. The next edition of Building Markham's Future Together was launched in Spring 2024 with an expiry date of 2026.

### **Plan Development**

In April, May, July, September, and November 2019 Markham Council and Senior Staff participated in a number of training and education workshops, working together to refresh and re-focus the priorities of the City's Strategic Plan.

The sessions provided Council with an opportunity to discuss and refine the Goals and Goal Statements, Strategic Objectives, Key Actions and Initiatives, and identify measure of success for each Goal.

On September 16, 2019, General Committee received the consolidated summary of the training and education sessions work and endorsed the proposed approach to engage the community and obtain feedback on the refreshed strategic plan.

### **Public Engagement Program – Going to Where the People Are**

The September 16th General Committee decision included a direction to Staff to provide engagement opportunities across the City commencing with a kick-off event on September 23rd and concluding the engagement on November 1st. The Program's goal was to solicit feedback from a broad cross-section of residents, businesses and other stakeholders/ interested parties. The community engagement program was developed to inform, educate and provide opportunities for input on Building Markham's Future Together 2020 – 2023 Strategic Plan.

Public feedback was obtained through a leading community engagement platform (Bang the Table) used by many municipalities and government agencies across Canada and the United States. The City launched Your Voice Markham (YVM) in March 2019 and at the commencement of the BMFT engagement, the City had more than 900 subscribers



and 9,300 visitors to the platform. At the conclusion of the engagement, these numbers had risen to 1,838 and 20,500 respectively. The platform, which provides a translation option asked visitors to prioritize key actions that will guide the work of the City from 2020 – 2026.

A robust communications plan was developed to drive all interested parties to Your Voice Markham. The aim of the communications plan was to expand awareness of the Strategic Plan across all our diverse communities. The communications plan included: detailed content on the City's website; email blasts to all recreation and culture program registrants, community/business organizations and library patrons; paid and organic social media; print and online ads, including Chinese and Tamil translations in community newspapers; City electronic information boards and marquees across all facilities and on one Metrolinx digital billboard on Highway 407; and shareable content for use by Council and Staff in newsletters and on social media.

A contest was also used to encourage visitors to sign up for the Your Voice Markham platform, and to complete the survey. The intent was to increase the number of subscribers to Your Voice Markham in order to expand our reach for future engagement initiatives, and to update survey participants with the BMFT consultation results.

### **Long-term View and Resident Priorities**

More than 1,800 residents, business owners and other stakeholders responded to the survey which confirmed that the refreshed Goals, Goal Statements, Objectives and Key Actions identified are consistent with what residents, business owners and other stakeholders believe is important for the City over the next four years.

Findings from the BMFT survey showed that neighbourhood partnership strategy, advocating for rapid transit and leveraging new technologies were key priorities.

Metrics have been identified for the four BMFT Goal Areas and will be reported out annually to show achievements and progress towards each Goal.

Details of the 2020-2026 Strategic Goals, associated Strategic Objectives and corresponding Action Plans are laid out in the following four pages:



## STRATEGIC PLAN SUMMARY

## GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objectives	Strategic Actions	Goal Metrics
1.1. Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuous improvement of our services.	1.1.1. Implement effective mechanisms for ongoing stakeholder feedback and engagement (i.e. regular customer surveys, focus groups) 1.1.2. Leverage technology and non-digital methods for direct two-way communications to effectively gather feedback on services and push information out to stakeholders.	Overall satisfaction with the delivery of all the services provided within the City of Markham – residents, businesses and other stakeholders (every 2 years)
1.2. Leverage leading technologies to enable city building and evolution / transformation of our services.	1.2.1. Implement new technology to enhance business operations. 1.2.2. Streamline the development process to support the creation of complete communities and the building of more housing. 1.2.3. Advance Digital Markham: <ul style="list-style-type: none"> <li>Pilot test digital city technology</li> <li>Expand digital access and literacy programs</li> <li>Continue to embrace innovation and relevant technologies in delivery of service</li> <li>Leverage "Smart City" technologies to enhance and extend infrastructure lifecycle and improve efficiencies</li> <li>Accelerate City's web portal modernization to create a better user experience.</li> </ul>	% of transactional services that are provided and received on-line  Overall customer satisfaction (Internal and External Services) from Department Surveys completed each year (annual)  Employee satisfaction with the Organization from Current Staff Satisfaction Survey (every even year)
1.3. Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	1.3.1. Empower employees to continue to take risks and pursue innovation <ul style="list-style-type: none"> <li>Reduce barriers / bureaucracy</li> <li>Clarify roles, accountabilities (including for Centres of Expertise) and authorities</li> </ul> 1.3.2. Continue to implement the People Plan (attraction, retention, succession planning, formalized knowledge transfer, mentoring, learning and secondment opportunities) 1.3.3. Provide staff access to technologies to improve service delivery 1.3.4. Continue to invest in staff training	





### GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statements:** *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past.*

*We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objectives	Strategic Actions	Goal Metrics
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	2.1.1 Explore opportunities to support community and neighbourhood initiatives 2.1.2 Expand community hub concept (currently at Aaniin CC) across the City 2.1.3 Celebrate and explore Markham's past and diverse communities 2.1.4 Support the growth and sustainability of community events across the city to bring residents and visitors together. 2.1.5 Plan for a major civic square with cultural amenities 2.1.6 Advance partnerships, historical and cultural understanding of Indigenous peoples and fulfill Municipal Calls to Action from the Truth and Reconciliation Commission.	Overall quality of life in Markham (every 2 years)  City services are accessible (every 2 years)  City supports, celebrates and promotes diversity, equity & inclusion (every 2 years)  # of visits to our municipal arts, recreation, library, sporting venues
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	2.2.1 Implement Public Arts Master Plan 2.2.2 Continue to implement the Public Realm strategy across all parts of the City 2.2.3 Enhance the Volunteer program and opportunities across the City 2.2.4 Implement Diversity Action Plan, Eliminating Anti-Black Racism Action Plan and accessibility initiatives.	Number of cultural institutions and sporting facilities per 100K population (ISO data - annual)  Gross sq. ft. of office space constructed in Centres, Corridors and Business Parks (annual)
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	2.3.1 Strengthen the City's brand strategy with a strong value proposition 2.3.2 Implement the Economic Development and Culture Strategy 2.3.3 Implement the Destination Markham Tourism Master Plan	Total Employment in Markham (every 2 years)  Number of businesses per 100K population (ISO data - annual)



## GOAL 3 – Safe, Sustainable and Complete Community

**Goal Statement:** We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.

### Strategic Objectives

### Strategic Actions

### Goal Metrics

<p>3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.</p>	<p>3.1.1 Support implementation of the Yonge North Subway Extension and advocate for improved higher order transit such as BRT along Highway 7, GO Train improvements and 407 Transitway, while also planning for integrated comprehensive transit solutions with improved service levels.</p> <p>3.1.2 Continue to implement policy framework to support livable communities, densities and related infrastructure that is supportive of rapid transit.</p> <p>3.1.3 Identify and develop a plan to eliminate gaps in transportation network and leverage technology.</p> <p>3.1.4 Finalize and implement Active Transportation Master Plan and first/last mile solutions.</p> <p>3.1.5 Prepare a road safety plan and establish an annual program that includes road and trail safety education.</p> <p>3.1.6 Revise Markham Transportation Master Plan, including</p> <ul style="list-style-type: none"> <li>Citywide Complete Street Design Guidelines and Strategy</li> <li>Micro-Mobility Strategy (eBikes, Scooters)</li> </ul>	<p>Maintain or Increase % of residents that rate Markham as a safe place to live (every 2 years)</p> <p>% of trips by mode of transportation for morning peak period to and from Markham – transit, auto, walk and cycle, other (every 5 years)</p> <p>Waste Diversion Rate (curbside and depots) (annual)</p>
<p>3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.</p>	<p>3.2.1 Prioritize the implementation of the Affordable and Rental Housing Strategy.</p> <p>3.2.2 Develop policy / approval process to ensure net zero-ready sustainable development in support of the Municipal Energy Plan</p> <p>3.2.3 Continue to advance planning for major transit station areas and plan for infrastructure and development of employment zones (along 400 series highways), in particular for the Markham Innovation Exchange (MIX).</p> <p>3.2.4 Implement Integrated Leisure Master Plan for the City of Markham's parks, recreation, culture and libraries and new communities.</p> <p>3.2.5 Establish a City-wide parking strategy.</p> <p>3.2.6 Continue to implement the priority cultural heritage designation program.</p>	<p>Amount and % of new affordable rental and ownership housing for single-detached, semi-detached, town house, and apartment by bedroom type (annual)</p> <p>% reduction of Citywide GHG emissions (goal net zero by 2050) (2-4 years)</p>
<p>3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.</p>	<p>3.3.1 Develop a Citywide system to communicate directly to residents during emergency (alert system)</p> <p>3.3.2 Continue to implement the Flood Control Program</p> <p>3.3.3 Continue to implement strategies to address impacts of extreme weather</p> <ul style="list-style-type: none"> <li>Emergency preparedness</li> <li>Proactive infrastructure protection</li> </ul>	<p>% of residents in agreement that Markham is a safe city (every 2 years)</p> <p>Average number of public transport trips per capita (ISO data – annual)</p>
<p>3.4 Protect and enhance our natural environment and built form.</p>	<p>3.4.1 Develop a wildlife and biodiversity strategy.</p> <p>3.4.2 Increase our tree canopy to mitigate climate change and add resiliency that support net-zero initiatives.</p>	<p>KM of bicycle paths and lanes per 100K population (ISO data – annual)</p>
	<p>3.4.3 Promote retrofits to existing buildings and homes to reduce energy consumption and expand the use of renewable energy sources in order to achieve our target of Net Zero Emissions by 2050.</p> <p>3.4.4 Update waste diversion plan (Best-of-the-Best Strategy Phase 2)</p> <p>3.4.5 Complete the Markham Centre Rouge River trail system</p> <p>3.4.6 Develop an urban parks strategy to support the Official Plan's intensification strategy and look for new opportunities to offset the lack of parkland as prescribed by provincial legislation.</p>	<p>Transportation deaths per 100K population (ISO data – annual)</p> <p>% of population living within 0.5 KM of public transit running at least every 20 minutes during peak periods (ISO data – annual)</p> <p>% of area designated for natural protection (ISO data – annual)</p> <p>Green area (hectares) per 100K population (ISO data – annual)</p>



### GOAL 4 - Stewardship of Money and Resources

**Goal Statements:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management, and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objectives	Strategic Actions	Goal Metrics
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	4.1.1 Funding Strategy: Support development and delivery of strategic plan priorities and longer-term financial strategies while adapting to legislative and other business conditions. 4.1.2 Revenue strategy: <ul style="list-style-type: none"><li>• Advocate to other levels of government for enhanced revenue tools</li><li>• Consider alternate sources of revenue</li></ul>	% residents rating overall programs and services received as Very Good/Good value for tax dollar paid (every 2 years)  Adequacy of Lifecycle Reserve Funding Strategy to sustain future rehabilitation/Replacement needs (annual)
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	4.2.1 Continue to implement Asset Management Plan and ensure climate adaptation is integrated while also achieving Net Zero strategies for the City's own assets. 4.2.2 Develop a comprehensive risk management framework 4.2.3 Leverage "Smart City" technologies to enhance and extend infrastructure lifecycle and improve efficiencies	Net City of Markham Operating Cost per Household (annual)  Non-Residential Property taxes (as a % of total property taxes levied)
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	4.3.1 Establish public reporting aligned to BMFT, including key metrics 4.3.2 Implement a plan to communicate and make key City policies available and up to date on City website.	



## BUILDING MARKHAM'S FUTURE TOGETHER 2020-2026 STRATEGIC PLAN 2024 ACCOMPLISHMENTS

Below is a list of the City of Markham's major accomplishments from 2024:

### **Goal 1: Exceptional Services by Exceptional People**

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

#### **2024 Accomplishments:**

- Completed bi-annual Citizen Satisfaction Survey in Summer/Fall 2024. Metrics assisted in the planning of the 2025 Municipal Budget. Results to be shared with Strategic Plan Yearly Update in April 2025. Metrics to be linked in Strategic Plan.
- In coordination with the Mayor's Office, Markham hosted the Fall 2024 meeting of the Ontario Big City Mayors (OBCM) caucus.
- Coordinated advocacy efforts on recent provincial legislation impacting City planning and finances (**Bill 183, Bill 23**).
- Worked collaboratively with York University to execute the opening of the Markham campus. Legal Services, Real Estate and Strategic Initiatives supported the development of York University in Markham by completing various agreements, including lease amendments with York University.
- Led the partnership efforts between the City of Markham and Eabametoong First Nation, including the Federal government's Green and Inclusive Community Buildings (GICB) program.
- Promotion of 8 Firefighters to the rank of Designate Captain.
- People Services introduced dedicated Organizational Development function within organization to provide increased strategic support and updated new employee orientation process.
- People Services revamped and delivered a variety of health and safety training programs, including those for MFES Captains, Aquatics, Seasonal Operations, and Camp Directors and Supervisors, successfully engaging 300+ staff.
- People Services delivered 52 consecutive weeks of wellbeing topics and 12 monthly "Lunch and Learn" personal development sessions.
- People Services completed the Multi Year Accessibility Plan 2025-2029.
- People Services DEI function supported Diversity Special Events, incl. Black History Month, Pride Day, Truth and Reconciliation Day.
- Launched new Indigenous educational learning program.
- Supported Mayor's Black Youth Liaison (MBYL) Committee
- ITS relaunch of the City's portal on a new more robust and secure infrastructure allowing improved services and search capabilities while continuing to focus on the Accessibility for Ontarians with Disabilities Act (AODA) compliance.
- Animal Services performed an audit of all outstanding animal licences for the past 5 years. Contacted all outstanding to determine if animal still resides with the resident, collected fees for all outstanding years.



- Implemented a mapping database to outline all calls, licences, and animals retrieved by animal services throughout the year.
- Conducted a Special General Committee Bylaw Services Workshop to receive Council feedback on enforcement priorities to inform Bylaw Strategy.
- Finance launched a new CPA internship program, one of the initiatives from Budget 2024 to help attract talent, build capacity, and support succession-planning.
- Finance and ITS departments implemented a new Point of Sale (POS) software to fully replace the existing cashiering system, ensuring seamless functionality across all departments while achieving PCI (Payment Card Industry) compliance.
- Operations improved the corporate Commercial Vehicle Operator's Registration (CVOR) from a Satisfactory Safety Rating to an Excellent Safety Rating. Markham is ranked number 1 within York Region.
- Recreation, ITS and Corporate Communications Implemented new/revised features and processes in support of the new online Registration and Facility Booking system. Successfully transitioned in-person drop in registration to online.
- Canada Day & Markham-Milliken Children's Festival ranked among 2024 Top 100 Festivals and Events in Ontario.
- Supported 3,525 small businesses by organizing 57 training sessions and events, as well as providing consultations and responding to inquiries.
- Approved a total of 236 development applications (pre-consultation, plan of subdivision, site plan control, plan of condominium, minor variance, consent).
- Approved a total of 3,202 residential units and 101,740.57 m<sup>2</sup> of non-residential development (site plan control).
- Approved a total of 344 residential units (subdivision).

### **Goal 2: Engaged, Diverse, Thriving and Vibrant City**

**Goal Statement:** *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past.*

*We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

### **2024 Accomplishments:**

- Approval of the City's Language and Translation Policy, an action item identified in the 2020-2026 City of Markham Strategic Plan. Policy establishes the languages of communications as well as other considerations/accessibility accommodations.
- Launched corporate rebranding strategy with over 60 new administrative templates, secondary logo, design guidelines, stationary, social media graphics refresh. Unveiled "Markham is More" corporate slogan and social media campaign.
- Supported Special Events team with the planning, execution, fundraising and marketing of corporate events such as Canada Day, Markham-Milliken Children's Festival, Mayor's Business Luncheon and Santa Claus Parade.
- Finance, ITS and Recreation Services introduced the Markham E-Gift Card initiative, providing residents and visitors with a convenient way to access a wide range of recreational, educational, and cultural activities.





- Markham Public Library: Over 4.5M library items borrowed by Markham readers – 12.4 items per capita. Over 1,000,000 ebooks borrowed. Achieved a 9.2% year-over-year increase in active library users: 100,402 (median).
- Markham Public Library supported understanding of Indigenous History through improved library webpage content related to Indigenous history, including Treaty information specific to Markham and booklists connecting readers to relevant library materials.
- Recreation led a multi-departmental effort to host the 50th Anniversary of the LNHL Hockey tournament, gala and opening ceremony. Markham opened its doors for a 4 day hockey tournament for Indigenous Youth of Ontario. Successes included:
  - Largest LNHL tournament with record 245 teams.
  - Over 10,000 players and families visited Markham (4000 players).
  - \$7.9M in economic impact for Markham in initial survey results through hotel, dining and shopping locally – Destination Markham.
- Recreation successfully hosted 4 International events, 8 National events, 8 Provincial events and 59 Invitation events at the Markham Pan Am Centre. This significantly contributes to the Economic Impact through sport tourism
- Attendees and program participants at the Markham Museum, Markham Flato Theatre and Varley Art Gallery reached more than 190,000 people.
- Celebrate Markham 2024-2025 Annual Program awarded \$276,000 to 57 applicants.
- Delivered 80 city-organized events and activities, including park openings, flag raisings, media events, business address & luncheon & Santa Claus Parade
- Delivered Canada Day Celebrations attracting over 28,000 attendees and Children's Festival attracting over 7,000 attendees.
- Supported the delivery of 71 community festivals and third-party events, including Taste of Asia, Unionville Festival, Shoppers Run for Women, Markham Village Music Festival and TD Markham Jazz Festival.
- The 2024 annual attendance is the highest on record since the Varley gallery opened in 1997: 55,409 by the end of October 2024.
- Mounted numerous free public drop-in events for LunarFest, Black History Month, Unionville Festival, Doors Open Markham, Culture Days and Old Tyme Christmas and three exhibition launches (winter-Spring, Summer and Fall).
- Completed 4 new Parks totalling approximately 28 acres of new public parkland.
- Replacing or Refurbishing 11 playgrounds, 12 shade structures, 1 backstop/outfield fence and 11 tennis/ basketball locations in existing parks to ensure public safety and optimal value of the assets within our existing parks.
- Regularly updated the YourVoiceMarkham platform with Main Street Unionville project milestones, timelines, and notifications, ensuring the public and stakeholders were informed throughout the project.



### **Goal 3: Safe, Sustainable and Complete Community**

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

#### **2024 Accomplishments:**

- 6 New Fire apparatus were purchased, inspected, delivered and deployed in 2024 (3 Engines, 1 Air-Light, 2 Auxiliary/Dragos).
- 15 new Suppression Firefighter recruits trained and implemented, 2 new Fire Prevention Officers trained and implemented.
- Amended Tree Preservation Bylaw, in partnership with Urban Design and the Forestry Department, with new fee structure was approved by Council to regulate the destruction and injury of private and City's trees.
- Sustainability and Asset Management completed and published 5-year Corporate Energy Management Plan (CEMP) per **O.Reg 25/23**. The CEMP is a 5-year plan that provides an overview of total City energy consumption, highlights performance achievements, and sets out potential energy reduction goals and pathways to achieve them.
- Sustainability and Operations completed development of the Low-Carbon Fleet Strategy, which addresses governance, technology, electrical and charging infrastructure, and staff engagement to substantially reduce GHG emissions from the City's 225 municipal vehicles.
- Sustainability and Asset Management hosted the community for our annual Earth Day event at the Remington Centre in Downtown Markham.
- Achieved 80% gross waste diversion rate from Markham households and municipal recycling depots.
- Environmental Services completed 100% the transfer of streetlights and traffic signals into the In-House Locate model, achieving 100% compliance.
- Operations Parks Forestry completed framework and guiding principles for forestry management and funding for the next 10 years.
- Operations and Sustainability development of a low-carbon fleet vehicle strategy (with a supporting policy) to achieve significant GHG emissions reductions for our City-owned fleet vehicles.
- Continuation of Operations Roads AI Pavement Assessment Pilot: Better Road Infrastructure Engineering Practices again in piloting a new tool to conduct pavement assessment and showcase the City of Markham leadership role in innovation in public municipality forum.
- Completed the planning, procurement and construction of AODA playground refurbishments at 17 existing parks. This is the second year of the four-year AODA refurbishment program.
- Fifth annual report of performance indicators that measure and track the progress of the Official Plan's policy objectives, provides input to further policy review and development, and assists in monitoring growth targets.
- Approved a total of 344 residential units (subdivision).



- Completed the Natural Heritage Management Study to serve as a guiding framework for the stewardship and improvement of natural areas owned by the City of Markham and inform updates to the City's Asset Management Plan.
- Completion of the updated Policy and Procedures for Conveyance of Lands to the City, and completion of the new Policy and Procedures for Managing Excess Soils.
- Completed a strategic business case for a potential Markham station for the Federal High Frequency Rail program.
- Expanded the Active School Travel program to three additional elementary schools in partnership with the York Region District School Board.
- Initiated the Markham Transportation Master Plan study that will develop policies to support growth to 2051 and beyond, feeding into the Official Plan Review.
- Issued building permits for 4216 new residential dwelling units. Issued occupancy permits for 1667 new residential dwelling units.
- 7.32 ha (18.09 acres) of future parkland conveyed through Planning Act provisions and negotiations.
- Obtained approval of Markham's application to the Canadian Mortgage and Housing Corporation (CMHC) Housing Accelerator Fund, designed to accelerate and increase the supply of housing. \$58.8M in funding has been secured to support the delivery of 1,641 residential units by the end of 2026.
- Fifth annual report of performance indicators that measure and track the progress of the Official Plan's policy objectives, provides input to further policy review and development, and assists in monitoring growth targets.
- Supporting applications to bring 1.7M square feet of employment space to construction.
- Development application fees updated with new by-law in effect on January 1, 2025. Main changes to the by-law include permitting payment at each phase of a subdivision, moving telecommunication fee to the Municipal Fee By-law, and clarify language on additional conditions for fee payment adjustment.

### **Goal 4: Stewardship of Money and Resources**

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

### **2024 Accomplishments:**

- Completed a refresh to Markham's Strategic Plan, Building Markham's Future Together 2020-2026. Hosted community information session, consulted with council & staff and provided recommended Strategic Plan 2020-2026 to committee for approval in April 2024.
- Presented to council the yearly status of the Strategic Plan including accomplishments from the previous year. Provided key metrics linking to strategic plan.

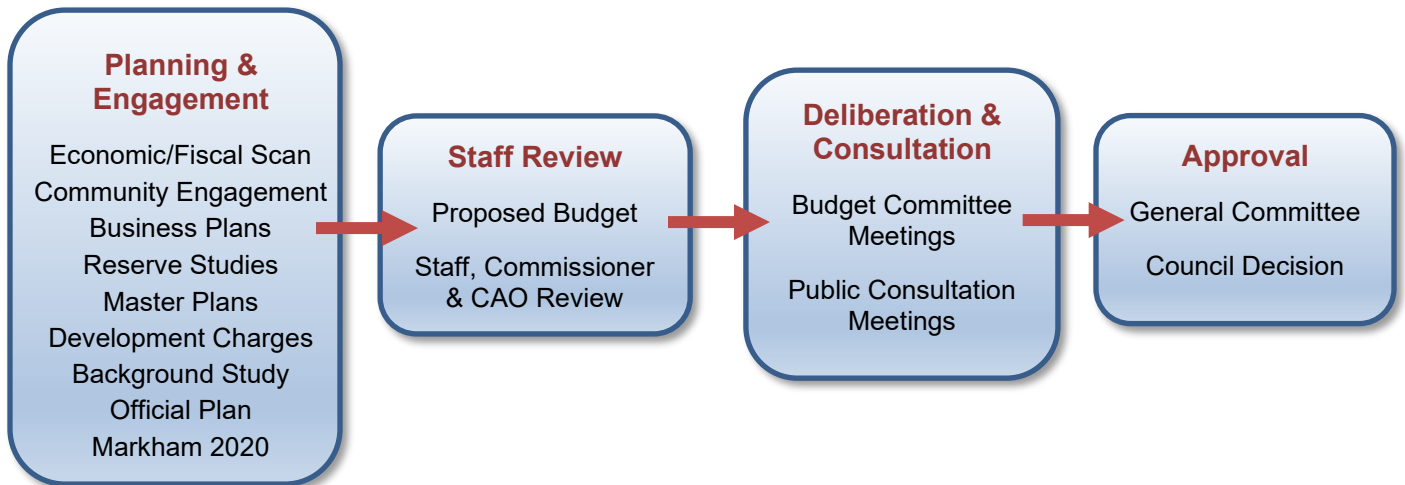


- Celebrated the fifth year of World Council on City Data Platinum Certification for the City of Markham including extending the agreement for an additional three years.
- Corporate Communications added 10 new digital screens to City community centres at no cost and are generating new revenue for the City. Advertising revenue at \$82,250, 48% increase over 2023.
- Corporate Communications sponsorship revenue for 2024 was \$248,500, up 13% over 2023 (\$219,000). Council approval in late 2024 of Midea 5-year \$500,000 sponsorship including Canada Day entertainment sponsorship.
- Legal Services provided legal advice and support in connection with six funding agreements, resulting in the City receiving over \$2m in grant funds in 2024.
- ITS further integration and implementation of enhance cyber monitoring tools and applications. Continued comprehensive cyber awareness training for City staff.
- Legislative Services eLearning module on the City's Records Classification and Retention By-law provides a comprehensive overview that is both informative and easy to follow, ensuring proper management of records throughout their lifecycle.
- Established internal working group consisting of Legal, as well as compliance unit's which will be impacted by the next phase of AMPS expansion.
- By-law passed in June which included 18 additional non-parking By-laws for AMPS use.
- For the past twenty-two years, the City has received the Government Finance Officers Association (GFOA) 'Canadian Award for Financial Reporting.' The award provides recognition for excellence in governmental accounting and financial reporting.
- For the past twenty-four years, the City has received the Government Finance Officers Association (GFOA) 'Distinguished Budget Presentation Award'.
- In 2024, Procurement achieved \$728k in negotiated savings on projects prior to contract award and \$537K in negotiated cost avoidance.
- Finance implemented the new Low-Income Seniors Property Tax Assistance Program to provide relief to eligible low-income seniors by providing flexible, interest-free repayment plan option for their property tax arrears.
- City's asset portfolio is relatively young (average age 33 years and average service life 81 years). The city's assets have a combined current replacement value of \$17.5B and are currently in a GOOD state of performance (nearly 90 per cent).
- Environmental Services Mobile DMA/ watermain leak detection/ high water consumption investigations achieved cost savings of \$192,000 per year, and new procedures for installation of Anti-Tempering Device to reduce likelihood of water theft from hydrants.
- Operations and Sustainability and Asset Management completed the extensive 2025 Asset Management Plan review.
- Worked with other departments to revise Engineering Fee and the Fee By-law to including Phasing options
- Markham Theatre implemented new strategies to increase audiences, utilizing different marketing approaches. Subscription and Ticket sales at highest levels since the pandemic.



## 2025 BUDGETING PROCESS

### Typical Budgeting Process – 2023 & Prior Years



### 2025 Budgeting Process – Impact of Strong Mayor Powers







## 2025 BUDGETING PROCESS DETAILED LEVEL

### Timeline<sup>1</sup>

Month	Business Plan (Managed by: Strategy Managers)	Budget (Managed by: Financial Services)
May-24	<ul style="list-style-type: none"> <li>Executive Leadership Team (ELT) authorized launch of annual preparation of Department Business Plans</li> <li>Strategy Manager from each Commission communicated business plan process to Directors in their Commission</li> </ul>	
Jun-24		<ul style="list-style-type: none"> <li>Capital Budget database open for input of capital project requests</li> </ul>
Jul-24		<ul style="list-style-type: none"> <li>Director review of Capital Budget reports with Commissioner including Commissioner sign-off</li> </ul>
Aug-24		<ul style="list-style-type: none"> <li>CAO review of Capital Budget requests and follow-up</li> </ul>
Sep-24		<ul style="list-style-type: none"> <li>CAO further review of Capital Budget</li> <li>CAO review of Operating budgets</li> </ul>
Oct-24	<ul style="list-style-type: none"> <li>CAO or Commissioner review and approve Departmental Business Plan in their Commission</li> </ul>	<ul style="list-style-type: none"> <li>Special Council Meeting #1: October 28, 2024 <ul style="list-style-type: none"> <li>Mayor tables 2025 Budget Book &amp; Schedules</li> <li>Mayor holds press conference</li> <li>Council review period of 2025 Budget begins</li> </ul> </li> </ul>
Nov-24		<ul style="list-style-type: none"> <li>Special Council Meeting #2: November 4, 2024 <ul style="list-style-type: none"> <li>Public consultation meeting to address questions from public on 2025 Budget</li> <li>Opportunity for Council to raise amendments for Mayor to review/consider</li> </ul> </li> <li>Special Council Meeting #3: November 27, 2024 <ul style="list-style-type: none"> <li>Opportunity for Council to vote on amendments (if any) to the Budget</li> <li>Council vote on 2025 Budget – Capital &amp; Operating</li> </ul> </li> </ul>
Dec-24		<ul style="list-style-type: none"> <li>Capital Budget database – Capital Projects are assigned numbers and GL codes, and all 2025 Capital Projects are opened in the system</li> </ul>
Jan-25	<ul style="list-style-type: none"> <li>Director completed Departmental Business Plan</li> </ul>	
Feb-25	<ul style="list-style-type: none"> <li>All approved Departmental Business Plans due to Strategy Manager</li> </ul>	



# 2025 BUDGET OVERVIEW

### Budget Framework

The Building Markham's Future Together Strategic Plan is the foundation for the City's annual budget process. The strategic objectives and associated action plans listed under Markham's Strategic Plan are incorporated and considered during the development of every Budget the City produces. For 2024, Council's strategic priorities address the following initiatives:

- 1) Exception Services by Exceptional People
- 2) Engaged, Diverse, Thriving & Vibrant City
- 3) Safe, Sustainable and Complete Community
- 4) Stewardship of Money and Resources

The corporate goals combined with Council's strategic priorities lay the foundation to determine Markham's Business Plans (BP) for each department to ensure alignment to Council and the City's corporate goals. Combined, the Business Plans form the basis for the budget process, while the City's Budget provides a framework to put the BP into action.

### ***Overview: Strong Mayors, Building Homes Act, 2022***

On November 23, 2022, the Province of Ontario enacted the *Strong Mayors, Building Homes Act, 2022*, which empowers heads of council the power to set budgets, veto bylaws, and pass bylaws with just one-third of their council's support, only if these bylaws deal with provincial priorities outlined in O. Reg. 580/22, including the province's goal to build 1.5 million homes by 2031.

As of June 16, 2023, the *Strong Mayors Act* was expanded to the Mayors of twenty-six Ontario municipalities, including the City of Markham. Under these new powers, the Mayor of Markham made changes to the standardized budget process for the 2024 fiscal year. Specifically, the new process did not require consultations with the formal Budget Committee, as was the case in prior years. Consultations with Councillors and the public occurred in adherence with a revised timeline.

The *Strong Mayors Act* set out a framework within a fifty-five-day window after tabling of the Mayor's Budget. Once tabled, the first thirty days of this period were allocated for review and proposal of amendments to the tabled budget by Members of Council. This was followed by a ten-day period for the Head of Council to consider and potentially veto any of the proposed amendments. Following the veto period, the final fifteen days were for Council to vote on any overrides to the Head of Council's veto through a majority (if necessary). If no amendments are raised during the first thirty-day period, the budget is deemed adopted by Council.



### **Markham's 2025 Budget Process Under the Strong Mayors Act**

In 2024, each Business Unit developed a Business Plan that served as a single reference for identifying its 2025 proposed objectives in alignment to the corporate goals and Council priorities.

The Corporate Business Planning process establishes and reinforces the relationship between corporate goals and objectives with operational plans and resources. The City of Markham Business Plan identifies the “Stewardship of Money and Resources” as a key corporate goal with the accompanying goal statement:

*“We demonstrate exceptional leadership using sound, transparent and responsible fiscal and resource management, and policy development to mitigate risks while enabling efficient and effective service delivery.”*

Fiscally prudent policies combined with a rigorous budgetary process allow the City to deliver services efficiently and effectively to the community, while mitigating the need for significant tax rate increases.

The 2025 Budget process was initiated with a fiscal scan that identified economic pressures. Based on this and other considerations, a preliminary budget was developed. Early in the process, priorities were set, aligning the City's corporate goals to departmental budget requests. These requests were submitted to senior staff for review and subsequently presented to the Commissioners, the CAO, and the Mayor. Although not required under the legislation, the Mayor held pre-consultation meetings with Members of Council to solicit feedback for consideration prior to the tabling of the budget.

Under the legislative framework, as a result of new authorities and responsibilities assigned to Heads of Council under the *Municipal Act*, the Mayor tabled the 2025 Budget Book and corresponding schedules on October 28, 2024. On this date, the Mayor officially presented Council with a fiscally responsible budget (formally printed as the 2025 Markham Budget Book) which included a property tax rate increase of 3.88% based on known information, factoring in a 2.65% provision for operating expenses, 0.43% for the payback of the Corporate Stabilization plan, and 0.8% in additional Life Cycle investment. For the average home in Markham, this represented an increase of \$53.54 on the City portion the tax bill, the lowest average tax rate increase in the GTA over the past 20 years.

A press conference was held by the Mayor following the tabling of the 2025 Budget Book, wherein the public and media could request additional clarification and information on the 2025 Budget. Thirty days were allocated for Council to review and propose changes, with a public consultation meeting held on November 4, 2024. This meeting was an opportunity for the Mayor and Council to receive the public's feedback on the 2025 Budget, and all budget meetings were open to the public in-person as well as via live video-streaming through Markham's portal.

No revisions or amendments to the budget were proposed during the thirty-day window following the tabling of the budget. As a result, on November 27, 2024, during a Second Special Council Session, Council reviewed and adopted the proposed 2025 Budget of



## Budget 2024: A Strong Markham

\$675.2M\*, and unanimously approved a 3.88 per cent property tax rate increase for the Primary Operating Budget, which is below the rate of inflation. Council also reviewed and adopted the Capital Budget, as well as the Planning & Design, Engineering, Building Standards, and Waterworks Operating Budgets. The City of Markham may amend its budget in-year on as needed basis based on Council review and adoption.

### Fiscal Prudence

Markham has remained financially prudent through diligent adherence to the following policies:

- Minimize dependency on the use of one-time funding to balance the Operating Budget
- Prohibit the use of prior year surpluses to balance the Operating Budget
- Allocate available funding to the Life Cycle Reserve

### Approved Budget

The total approved 2025 Budget is \$675.2M, broken down as follows:

Budget Component	(in \$ millions)
Operating*	\$296.2
Planning and Design	\$17.3
Engineering	\$12.7
Building Standards	\$15.8
Waterworks	\$154.3
Capital	\$178.9
Total	\$675.2

The 2025 Budget aligns with the Council approved strategic priorities which address social, economic and environmental considerations. The budget maintains, and in some cases, increases current service levels. It also continues to provide investment in Council-approved priority areas and in our Life Cycle program, which ensures sufficient funds are available for the repair and replacement of City assets for the next 25 years.

\* The 2025 Budget Book identified the total 2025 Budget as \$674.7M. Post budget tabling, offsetting adjustments were made to Planning and Design (\$0.3M), Engineering (\$0.1M), and Waterworks (\$0.1M) in order to account for \$0.5M in net indirect expenses related to salaries and benefits. The adjustments did not impact the City's balanced budget or the adopted tax levy increase for 2025.



## Budget 2024: A Strong Markham

### 2025 OPERATING BUDGET (\$'000s)

#### CITY OF MARKHAM - 2025 OPERATING BUDGET

(excl. Planning & Design, Engineering, Building Standards and Waterworks)

Description	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.	
			\$ Incr./(Decr.)	% Change
<b>Revenues</b>				
TAX LEVIES	\$186,412,963	\$186,412,963	\$0	0.0%
3.88% PROPERTY TAX RATE INCREASE		9,633,600	9,633,600	0.0%
PAYMENTS-IN-LIEU OF TAXES	1,329,007	1,329,007	0	0.0%
GRANTS AND SUBSIDIES	2,619,655	2,579,655	(40,000)	-1.5%
LICENCES & PERMITS	2,357,507	2,418,649	61,142	2.6%
INTEREST & PENALTIES	5,301,428	5,901,428	600,000	11.3%
INCOME FROM INVESTMENTS	33,338,106	34,711,620	1,373,514	4.1%
FINES	3,650,340	3,903,030	252,690	6.9%
USER FEES & SERVICE CHARGES	24,010,339	26,170,362	2,160,023	9.0%
RENTALS	12,829,587	13,362,960	533,373	4.2%
SALES	560,854	663,854	103,000	18.4%
RECOVERIES & CONTRIBUTIONS	1,848,835	1,848,835	0	0.0%
OTHER INCOME	4,221,335	7,231,175	3,009,840	71.3%
Total Revenues	\$278,479,956	\$296,167,138	\$17,687,182	6.4%
<b>Expenses</b>				
SALARIES & BENEFITS	\$158,824,902	\$172,944,645	\$14,119,743	8.9%
PRINTING & OFFICE SUPPLIES	503,017	\$502,294	(723)	-0.1%
PURCHASES FOR RESALE	472,764	\$498,102	25,338	5.4%
OPERATING MATERIALS & SUPPLIES	3,088,330	\$3,173,017	84,687	2.7%
VEHICLE SUPPLIES	2,233,210	\$2,290,492	57,282	2.6%
BOTANICAL SUPPLIES	336,500	\$352,947	16,447	4.9%
CONSTRUCTION MATERIALS	2,448,193	\$2,477,937	29,744	1.2%
UTILITIES	9,464,927	\$9,306,862	(158,065)	-1.7%
COMMUNICATIONS	1,516,229	\$1,530,958	14,729	1.0%
TRAVEL EXPENSES	447,183	\$462,999	15,816	3.5%
TRAINING	840,058	\$849,520	9,462	1.1%
CONTRACTS SERVICES AGREEMENTS	10,293,535	\$10,412,154	118,619	1.2%
MAINT. & REPAIR - TIME & MATERIAL	9,254,022	\$10,694,599	1,440,577	15.6%
RENTAL/LEASE	770,303	\$781,303	11,000	1.4%
INSURANCE	3,519,019	\$3,646,991	127,972	3.6%
PROFESSIONAL SERVICES	3,087,366	\$3,092,638	5,272	0.2%
LICENCES, PERMITS, FEES	1,029,230	\$945,200	(84,030)	-8.2%
CREDIT CARD SERVICE CHARGES	410,832	\$507,493	96,661	23.5%
PROMOTION & ADVERTISING	1,307,887	\$1,320,199	12,312	0.9%
KEY COMMUNCIATION PROGRAMS	-	\$0	0	0.0%
CONTRACTED MUNICIPAL SERVICES	18,014,553	\$18,675,296	660,743	3.7%
OTHER PURCHASED SERVICES	1,433,653	\$1,445,535	11,882	0.8%
PROPERTY TAX ADJUSTMENTS	1,579,000	\$1,579,000	0	0.0%
OTHER EXPENDITURES	1,877,985	\$1,936,935	58,950	3.1%
TRANSFERS TO OWN FUNDS	45,557,308	\$43,283,082	(2,274,226)	-5.0%
MISCELLANEOUS EXPENSES	169,950	\$3,456,940	3,286,990	1934.1%
Total Expenses	\$278,479,956	\$296,167,138	\$17,687,182	6.4%
Net Expenditures/(Revenues)	\$0	\$0	\$0	0.0%





## RELATIONSHIP BETWEEN FUNCTIONAL UNITS AND FUNDS

Department / Type of Fund	Operating Fund	Capital Development Fund	Development Fee	Building Fee	Waterworks Stabilization and Capital Fund
<b>Council and Administration</b>	X				
<b>Development Services (DS)</b>					
<i>Building</i>				X	
<i>Economic Growth, Culture &amp; Entrepreneurship</i>	X	X			
<i>Engineering (including Traffic Operations)</i>	X	X	X		
<i>Planning and Urban Design</i>		X	X		
<i>Commissioner's Office, DS</i>	X				
<b>CAO, Legal, People Services &amp; Fire</b>					
<i>CAO's Office</i>	X				
<i>Corporate Communications</i>	X				
<i>People Services</i>	X				
<i>Legal Services</i>	X				
<i>Fire and Emergency Services</i>	X	X			
<b>Corporate Services (CS)</b>					
<i>Financial Services</i>	X	X			
<i>Information Technology Services (ITS)</i>	X	X			
<i>Legislative Services</i>	X				
<i>Sustainability &amp; Asset Management</i>	X	X			
<i>By-Law and Regulatory Services</i>	X				
<i>Commissioner's Office, CS</i>	X				
<b>Community Services (CommS)</b>					
<i>Markham Public Library</i>	X	X			
<i>Recreation Services</i>	X	X			
<i>Operations and Operations Admin</i>	X	X			
<i>Environmental Services - Infrastructure</i>	X	X			
<i>Waste and Environmental Management</i>	X	X			
<i>Waterworks</i>		X			X
<i>Commissioner's Office, CommS</i>	X				
<b>Corporate Items</b>	X				

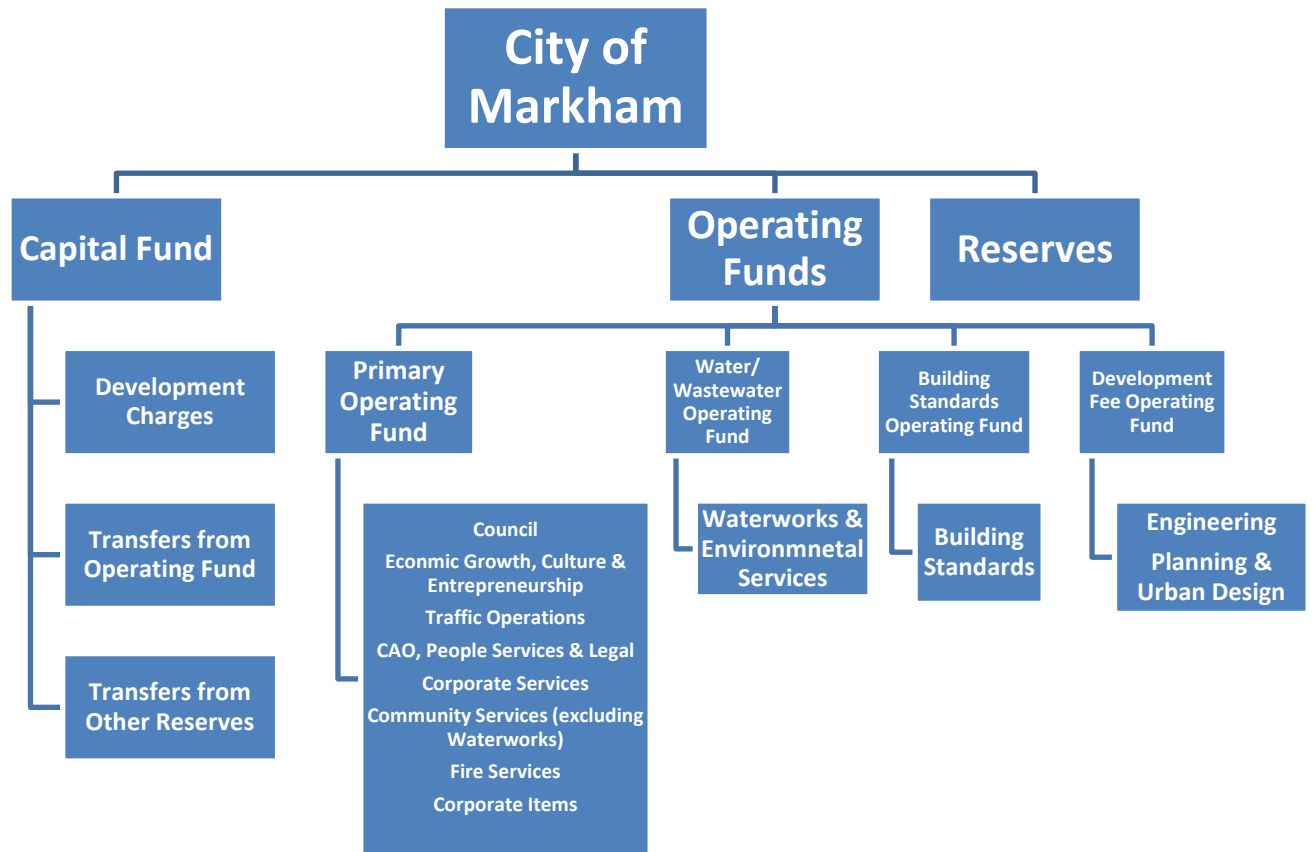
The table above describes funds used for the City's operations.

- Operating Fund
- Capital Development Fund
- Development Fee Fund (Planning & Design and Engineering departments)
- Building Fee Fund (Building Standards department)
- Waterworks Stabilization and Capital Fund

The Operating Fund is the primary operating fund of the City, used to account for all revenues and expenditures of the City not legally restricted as to use or required to be accounted for in another fund. The tables on the following pages show the departmental relationship by use of funding type and the total available resources and the use of these resources including revenues, expenditures, transfers in and transfers out.



## DEPARTMENT/FUND RELATIONSHIP





## 2025 CORPORATE-WIDE BUDGET ALLOCATION OF REVENUE & EXPENDITURE BY FUND

Fund (in \$000's)	Operating Fund	Capital Development Fund	Planning & Design	Engineering	Building Fee	Waterworks Stabilization and Capital Reserve	Total 2025 Budget	2024 Budget
<b>Revenues</b>								
Property Tax	196,047	-	-	-	-	-	196,047	186,413
Other Taxes	1,329	-	-	-	-	-	1,329	1,329
Grants	2,580	-	-	-	-	-	2,580	2,620
Licences & Permits	2,419	-	-	-	15,409	-	17,827	13,688
Interest & Penalties	5,901	-	-	-	-	-	5,901	5,301
Investment Income	34,712	-	-	-	-	-	34,712	33,338
Fines	3,903	-	-	-	-	-	3,903	3,650
User Fees & Service Charges	26,170	-	14,188	10,270	386	545	51,559	48,106
Rental & Sales Income	14,027	-	-	-	-	578	14,605	13,968
Billings	-	-	-	-	-	152,818	152,818	149,562
Other Income	9,080	-	-	-	-	314	9,394	6,384
Capital Fund	-	178,989	-	-	-	-	178,989	128,195
Transfer from Reserves	-	-	3,119	2,390	-	-	5,509	5,073
	<b>296,167</b>	<b>178,989</b>	<b>17,307</b>	<b>12,660</b>	<b>15,794</b>	<b>154,255</b>	<b>675,173</b>	<b>597,627</b>
<b>Expenditures</b>								
Salaries & Benefits	172,945	-	11,905	8,958	9,321	10,102	213,231	195,606
Printing & Office Supplies	502	-	32	22	38	34	628	629
Operating Materials & Supplies	3,173	-	5	20	23	130	3,351	3,258
Vehicle Supplies	2,290	-	-	-	-	-	2,290	2,233
Construction Materials	2,478	-	-	-	-	317	2,795	2,782
Utilities	9,307	-	-	-	-	39	9,346	9,504
Communications	1,531	-	11	22	31	47	1,642	1,627
Travel & Training Expenses	1,313	-	46	81	83	178	1,701	1,557
Contracts & Service Agreements	10,412	-	5,142	3,482	4,014	3,779	26,830	24,983
Maintenance & Repair	10,695	-	-	-	-	516	11,211	9,739
Rental/Lease	781	-	0	6	-	4	791	780
Insurance	3,647	-	-	-	-	-	3,647	3,519
Professional Services	3,093	-	32	19	9	141	3,293	3,287
Licences, Permits & Credit Card	1,453	-	96	40	172	89	1,849	1,774
Promotion & Advertising	1,320	-	25	5	3	-	1,354	1,338
Contracted Municipal Services	18,675	-	-	-	-	117,637	136,313	133,093
Other Purchased Services	1,446	-	-	-	-	3,515	4,961	4,438
Other Expenditures	7,824	-	13	6	-	3	7,846	4,444
Capital Expenditures	-	178,989	-	-	-	-	178,989	128,195
Transfers to Reserves <sup>1</sup>	43,283	-	-	-	2,101	17,721	63,105	64,839
	<b>296,167</b>	<b>178,989</b>	<b>17,307</b>	<b>12,660</b>	<b>15,794</b>	<b>154,255</b>	<b>675,173</b>	<b>597,627</b>

**Note:**

1. An additional \$3.7M of Transfer to Reserves is funded through Salaries and Benefits as these funds are set aside for future anticipated staffing requirements.



## 2025 CONSOLIDATED BUDGET BY DEPARTMENT AND BY FUNDING SOURCE

(in \$000's)	Operating Fund (Note 1)	Capital Fund (Note 2)	Development Fee	Building Fee	Waterworks/ Stabilization Fee	Total 2025 Budget	2024 Budget
<b>Council and Administration</b>	<b>3,996</b>	-	-	-	-	<b>3,996</b>	<b>3,703</b>
<i>Building</i>	-	95	-	15,794	-	15,889	12,370
<i>Economic Growth, Culture &amp; Entrepreneurship</i>	9,904	1,192	-	-	-	11,096	10,093
<i>Engineering (including Traffic Operations)</i>	1,992	69,970	12,660	-	-	84,622	61,193
<i>Planning and Urban Design</i>	-	8,329	17,307	-	-	25,636	22,402
<i>Commissioner's Office, DS</i>	1,340	-	-	-	-	1,340	1,381
<b>Development Services (DS)</b>	<b>13,236</b>	<b>79,586</b>	<b>29,967</b>	<b>15,794</b>	-	<b>138,582</b>	<b>107,439</b>
<i>CAO's Office</i>	940	-	-	-	-	940	978
<i>Corporate Communications</i>	1,935	-	-	-	-	1,935	1,615
<i>People Services</i>	5,065	-	-	-	-	5,065	4,084
<i>Legal</i>	3,357	407	-	-	-	3,764	2,608
<i>Fire and Emergency Services</i>	46,656	1,476	-	-	-	48,133	44,505
<b>CAO, Legal, People Services and Fire</b>	<b>57,953</b>	<b>1,883</b>	-	-	-	<b>59,837</b>	<b>53,790</b>
<i>Financial Services</i>	8,055	1,412	-	-	-	9,467	7,613
<i>ITS</i>	16,091	6,647	-	-	-	22,738	19,016
<i>Legislative Services</i>	6,618	-	-	-	-	6,618	5,796
<i>Sustainability &amp; Asset Management</i>	5,901	7,205	-	-	-	13,106	14,906
<i>By-law &amp; Regulatory Services</i>	5,443	-	-	-	-	5,443	5,290
<i>Commissioner's Office, CS</i>	509	-	-	-	-	509	613
<b>Corporate Services (CS)</b>	<b>42,617</b>	<b>15,264</b>	-	-	-	<b>57,881</b>	<b>53,233</b>
<i>Markham Public Library</i>	16,599	3,235	-	-	-	19,834	16,115
<i>Recreation Services</i>	43,846	4,499	-	-	-	48,345	50,618
<i>Operations and Operations Admin</i>	49,090	18,813	-	-	-	67,903	68,777
<i>Environmental Assets</i>	18,711	39,627	-	-	-	58,337	35,029
<i>Waterworks</i>	-	16,083	-	-	154,255	170,338	155,271
<i>Commissioner's Office, CFS</i>	619	-	-	-	-	619	529
<b>Community Services</b>	<b>128,864</b>	<b>82,257</b>	-	-	<b>154,255</b>	<b>365,376</b>	<b>326,339</b>
<b>Corporate Items</b>	<b>49,501</b>	-	-	-	-	<b>49,501</b>	<b>53,123</b>
	<b>296,167</b>	<b>178,989</b>	<b>29,967</b>	<b>15,794</b>	<b>154,255</b>	<b>675,173</b>	<b>597,627</b>

Note 1: Refer to Section 3b - Operating Budget for further details on Operating Budget breakdown

Note 2: Refer to Section 3c - Capital Budget for further details on Capital Budget breakdown



### Operating Budget Summary

The Operating Budget is completed through a collaborative effort between Council and Staff. Markham initiates each year's budget by reviewing the current economic climate and identifies E3 savings to deliver a balanced budget which meets resident expectations while incorporating minimal tax rate increases in the process.

The fiscal scan conducted to forecast the 2025 Budget identified budgetary pressures made up of the following four components: personnel, managing growth, funding ongoing capital replacements, and municipal contracts. Particulars considered in the 2025 Budget were projected gross domestic product and consumer price index of Canada and Ontario, economic statistics on housing sales, fuel price projection and collective agreement negotiations. The potential impacts of changes to legislation including Bill 23 were also evaluated.

Together, these fiscal pressures resulted in an increase in expenditures of \$12.5M, partially offset by an increase in revenues of \$7.6M, resulting in a net pressure of \$4.9M. In addition to this operating shortfall, the City must include the fourth annual corporate rate stabilization repayment of \$0.8M (Year 4 of 5 years), coupled with \$1.47M in infrastructure investment for 2025. Recognizing continuing impact of inflationary economic conditions, along with elevated and potentially rising interest rates, on Markham residents in 2025, Budget Committee acknowledged it was important to minimize the tax rate increase while maintaining service levels. As a result, Council approved a 3.88 per cent property tax rate increase, which was below the rate of inflation.

For further details on the Operating Budget, refer to Section 3b - Operating Budget.

### Capital Budget Summary

The adoption of the 2025 Capital Budget of \$178.9M was achieved through a comprehensive process designed to effectively address each of the City's strategic priorities. In line with the City's Asset Management Plan, the City ensures that the existing community facilities are maintained in a state of good repair for years to come.

In September 2024, Council approved 18 in-year capital projects totalling \$9.9M. These projects included corporate fleet replacement, fire bunker gear replacement, community centre repairs and refurbishment, reforestation projects on City-owned natural areas, playground replacements and refurbishments, and new storm sewer design. For each of these capital projects, pre-approval was requested in order to:

- To accelerate the design and construction of certain projects
- To achieve more competitive pricing
- To begin the procurement process ahead of the construction season
- To meet operational or program requirements

Pre-approvals ensure the timely commencement of the procurement process, limit delays in design and construction, and avoid operational interruptions. All pre-approved and/or in-



## Budget 2024: A Strong Markham

year capital projects for 2024 have been included in the restated 2024 Capital Budget tables herein.

On November 28, 2024, Council subsequently reviewed and adopted the proposed 231 capital projects, totalling \$178.9M, as captured in the 2025 Capital Budget.

	# of Projects	\$ (in millions)
2024 In-Year New Projects Approved on September 24, 2024	18	\$ 9.93
2025 Projects Approved on November 27, 2024	231	\$ 178.99
Total Projects - All Projects for 2025	249	188.921

The 2025 Capital Budget includes:

- Design and construction of new parks and parks maintenance;
- Water system and water meter replacement and upgrade programs;
- Facility improvements for recreation, culture & library;
- Food control program in Markham Village,
- New road construction, asphalt resurfacing repairs and rehabilitation and traffic improvements, streetlight design /construction repair /replacement, and new sidewalks; and
- Increase to library collections.

For further details on the Capital Budget, refer to Section 3c – Capital Budget.

### Waterworks Budget

Council approved the 2025 Waterworks Budget of \$154.3M. This represents an increase of \$3.3 M from the 2024 Budget. The 2025 Water and Wastewater rate will be increased by \$0.1515/m<sup>3</sup> from \$4.9632/m<sup>3</sup> to \$5.1147/m<sup>3</sup> effective April 1, 2025.

### Planning & Urban Design Budget

The Planning & Design Budget is primarily funded through Planning Fees. For 2025, Council approved the Planning & Design Budget of \$17.3M. This represents an increase of \$1.5M from the 2024 Budget.

### Engineering Budget

The Engineering Budget is primarily funded through Engineering Fees. For 2025, Council approved the Engineering Budget of \$12.7M. This represents an increase of \$1.0M from the 2024 Budget.

### Building Standards Budget

The Building Budget is primarily funded through Building Licenses and Permits. For 2025, Council approved the Building Services Budget of \$15.8M. This represents an increase of \$3.4M from the 2024 Budget.





### SUMMARY OF FUNDS

The City's financial statements are made up of the following three funds:

1. Operating Funds – included in Consolidated Statements
2. Capital Fund – included in Consolidated Statements
3. Reserves – included in Consolidated Statements

The City also administers six trust funds for the benefit of others. The financial activities of those funds are not consolidated in the Financial Statements of the City of Markham, but are disclosed in a note to the statements.

#### Operating Funds

There are four operating funds that support the day-to-day operations of all City departments and services: Primary Operating Fund, Water/Wastewater Operating Fund, Building Standards Operating Fund and Development Fee Operating Fund. The main sources of funding for each of the Operating Funds are: property tax revenues, water/wastewater-rate revenues, building permit fees and engineering, planning and design development fees.

If property tax-supported operations result in a surplus balance at year end, the surplus is transferred to the appropriate reserve in the current year.

#### Capital Fund

The Capital Fund provides funding for all capital projects at the City of Markham, and is funded primarily by the following sources:

- Development charges (growth related)
- Transfers from Operating Fund (tax funded)
- Transfers from other reserves (various)

#### Reserves & Reserve Funds

The *Municipal Act* states that a municipality's Council may establish reserves and may utilize the funds at their discretion, for any purpose for which they have the authority to spend. To support the transparent governance of City funding, reserves are divided into the following two categories:

1. Reserves
2. Reserve Funds

Reserves are generally used to stabilize or mitigate the impact of fluctuations in operating costs and revenues. They are not bound by any specific purpose or asset; rather, they are unrestricted funds that are set aside at the discretion of Council.



## Budget 2025: A Markham Milestone

Reserve Funds differ from Reserves in that each Fund is bound to a specific purpose or asset. They represent monies that have been received as a result of a provincial or federal legislated requirement, a legal agreement, a directed donation or a municipal by-law.

There are two types of Reserve Funds: “Discretionary” and “Obligatory”.

Discretionary Reserve Funds are established under the authority of the Municipal Act. They are created whenever a municipal council wishes to earmark revenues to finance a future expenditure and physically set aside a certain portion of any year's revenues so that the funds are available as required in subsequent years. Discretionary Reserve Funds are endorsed by way of a general by-law, allowing that revenues be set aside from the City's own resources, and are to be held in reserve for a defined purpose or initiative.

Obligatory Reserve Funds are comprised of monies received as financial contributions for particular works to be undertaken by the City on behalf of the external contributor. The specified use of the Funds cannot be altered by Council, except in the case of monies derived from a municipal fee by-law.

Although Obligatory Reserve Funds are generally related to capital acquisition, repair or replacement, they are segregated based on the legislated requirement or by virtue of the legal agreement, fee by-law or donation through which the funds were established.



## Budget 2025: A Markham Milestone

### DESCRIPTION OF RESERVES & RESERVE FUNDS

The maintenance of reserves and reserve funds is very important to the City of Markham, since the availability of these resources provides Council and Senior Management with flexibility in planning for the future, and in managing unforeseen circumstances. At December 31, 2024, the balance in the City's reserves and reserve funds was \$191.1M.

Reserve	Description
Berczy Landscape Feature	To fund future repairs & replacements due to the shortened life span of cultured stone product used in landscape features in Berczy Park
Building Fee	To fund future capital or to mitigate operating pressures, as a draw from reserve, during years of downturn in the industry
Canada Community Building Fund	To fund projects or portions of projects deemed eligible for Canada Community Building Funding (formerly known as Gas Tax funding)
Capital Gains	To accumulate funds to be used to smooth year-to-year fluctuations in investment interest earned versus the investment interest revenue operating budget
Cemetery Operations	For the operational care and maintenance of cemetery assets
Community Benefits Charge (CBC)	Funds to be utilized to fund a wide range of capital costs of any public service that are related to the needs associated with new growth.
Corporate Rate Stabilization	To maintain the City's cash flow, minimize the need for short-term borrowing, fund urgent expenditure requirements, minimize changes in the tax or rate levy, and to smooth out fluctuations due to one-time expenditures
COVID-19 Reserve	To fund future operating impacts relating to the COVID-19 pandemic
Development Charges	To provide funding for capital expansion related to growth
Development Fee	To fund future capital or to mitigate operating pressures, as a draw from reserve, during years of downturn in the industry (Engineering and Planning & Urban Design departments)
Election Expenses	To accumulate, over the municipal election cycle, funds to cover the estimated costs associated with running the election
Election Rebate	To accumulate, over the municipal election cycle, funds to cover the costs associated with estimated value of rebates to election contributors
Environmental Land Acquisition	To accumulate funds for the acquisition of significant environmental lands
Environmental Sustainability	To accumulate funds to support corporate and community-based projects that promote environmental responsibility and innovation
Facility Ramp-Up	To incrementally ramp up for the estimated personnel expenses associated with the opening of a new facilities (e.g., community centre, library, fire station)
Firefighters' Sick Leave Benefits	For the accumulation of the value of MPFFA union members' sick leave credits and to insure against the future payment liability of vested sick-leave benefits as required by the collective agreement
Heritage Estates	To fund future investments in Heritage Estates.
Insurance	To provide a buffer for significant, unanticipated one-time insurance expenditures beyond the control of the City



## Budget 2025: A Markham Milestone

Land Acquisition	To accumulate funds to finance strategic land acquisitions that are non-growth related and that are not environmentally sensitive
Library Building Program	To fund future Library capital projects not funded by development charges.
Life Cycle Replacement & Capital	To fund asset Life Cycle replacements and other major capital investments in future years
Long-term Disability Benefit	To accumulate funds required to self-insure against the future payment liability of long term disability benefits and associated administration expenses
Main Street Revitalization	One-time funding program for projects identified as eligible under the Agreement to participate in Ontario's Main Streets Revitalization Initiative: Main St. Markham, Main St. Unionville and the Yonge St. Heritage District
Markham Heritage Loans	As an assisted incentive, the City offers short term loans (5 years) to applicants at a reduced interest rate (the greater of 5% or 5% below the Bank of Canada Prime Lending Rate) to restore heritage features or replicate lost features on a designated property
Markham Heritage Preservation	To protect and preserve heritage buildings and facade throughout the City
Markham Heritage Property Grant	A grant program to encourage the preservation, restoration and enhancement of heritage buildings in Markham by providing a financial incentive to private owners of designated properties for the repair and restoration of existing heritage features and the restoration of missing heritage features
Markham Trees for Tomorrow	To encourage tree plantings and public awareness by community groups and non-government organizations
Museum Endowment	Established to receive funds dedicated to museum-related capital projects
Non-DC Growth	To fund the non-DC portion of growth-related projects identified in the DC Background Study
Parkland Cash in Lieu	Funds are to be used according to guidelines under section 42 of the Planning Act for the acquisition of new parkland, recreation facilities, and equipment
Post-employment Benefits	To accumulate funds required to self-insure against the future payment liability of post-employment benefits and associated administration expenses
Public Art Acquisition	A fund to receive cash contributions to fund projects in accordance with Markham Public Art Policies
Section 37 Allocation	All funds received under Section 37 of the <b>Planning Act</b> are spent only for facilities, services and other matters specified in the by-law
Stormwater Fee	To fund the Council approved long-term (30-year) flood control strategy
Theatre Capital Improvement	Dedicated to capital improvements and replacements for the Markham Theatre, other than those funded from the Life Cycle Replacement and Capital Reserve Fund
Theatre Endowment	To support major initiatives outlined in the Theatre Strategic Plan
Waterworks Stabilization and Capital	Funds to be utilized to offset fluctuations in gross profit on water sales to residents and to fund repairs and replacements of waterworks capital infrastructure
Workplace Safety and Insurance Board (WSIB)	To accumulate funds required to self-insure, as a 'Schedule 2 Employer', against the future payment liability of WSIB related claims and associated administration expenses
WSIB Excess Compensation	To fund WSIB operating costs associated with WSIB claims in excess of \$1M, mirroring the City's previous WSIB stop loss insurance coverage.



## Budget 2025: A Markham Milestone

### RESERVE AND RESERVE FUNDS CONTINUITY SCHEDULE (\$000's)

Description	Actual Balance December 31, 2023	Actual Balance December 31, 2024	2025 Budget			Estimated Balance December 31, 2025
			Developer and Other Contributions	Transfer from/(to) Operating Funds	Transfer to Capital Funds	
			\$	\$	\$	\$
Berczy Land Landscape Feature	203	203				203
Building Fee	15,164	18,401		2,101	(442)	20,060
Capital Gain Reserve	12,492	22,352		72		22,424
Cemetery Operations	133	139				139
Corporate Rate Stabilization	30,056	30,046		(795)		29,250
COVID-19 Reserve	2,996	-		-		-
Dedicated Heritage Property Grant	57	65				65
Development Fee	59,604	62,238		(5,509)	(869)	55,860
Election Expenses	240	540				540
Election Rebate	605	658				658
Environmental Land Acquisition	13,058	13,969				13,969
Environmental Sustainability	70	62				62
Facility Ramp - Up	38,982	42,636		4,604	(2,047)	45,193
Firefighter's Sick Leave Benefits	7,260	7,760				7,760
Heritage Preservation	323	335			(120)	215
Heritage Estate	888	863				863
Insurance	4,586	5,651				5,651
Land Acquisition Reserve Fund	(359,556)	(398,622)				(398,622)
Library Building Program	7,024	7,374				7,374
Life Cycle Replacement & Capital	227,263	255,026		44,016	(81,354)	217,688
Long Term Disability Benefit	25,685	25,685				25,685
Markham Heritage Loans	110	85				85
Markham Trees for Tomorrow	517	439			(125)	314
Museum Endowment	0	0				0
Non DC Growth	17,843	23,536			(2,920)	20,616
Post-Employment Benefits	20,087	21,086				21,086
Public Art Acquisition	6,934	9,068				9,068
Stormwater Fee	(1,324)	(2,387)	11,300		(20,402)	(11,489)
Theatre Capital Improvement Fund	511	560				560
Theatre Endowment	535	588				588
Waterworks Stabilization / Capital	102,253	124,538		17,583	(17,149)	124,972
Workplace Safety Insurance Board	7,656	8,037				8,037
WSIB Excess Compensation	3,014	3,164				3,164
<b>Reserves &amp; Discretionary Reserve Funds</b>	<b>245,267</b>	<b>284,096</b>	<b>11,300</b>	<b>62,072</b>	<b>(125,427)</b>	<b>232,040</b>
Canada Community Building Fund	19,353	16,957	10,643		(11,625)	15,975
Development Charges Reserve Funds	123,810		98,918		(39,575)	59,343
Community Benefits Charge	(54)	2,273			(2,362)	(89)
Main Street Revitalization	3	3			-	3
Parks Cash in Lieu	(20,884)	(121,439)			-	(121,439)
Section 37 Allocation	8,242	9,206			-	9,206
<b>Obligatory Reserve Funds</b>	<b>130,469</b>	<b>(93,000)</b>	<b>109,560</b>	<b>-</b>	<b>(53,562)</b>	<b>(37,002)</b>
<b>Total Reserves &amp; Reserve Funds</b>	<b>375,736</b>	<b>191,096</b>	<b>120,860</b>	<b>62,072</b>	<b>(178,989)</b>	<b>195,038</b>



## Budget 2025: A Markham Milestone

### RESERVE AND RESERVE FUNDS CONTINUITY SCHEDULE EXPLANATION OF BUDGET CHANGES (\$000's)

Description	Transfer from/(to)	Transfer to Capital Funds	Details
<b><u>Building Fee</u></b>			
Transfer from Operating Funds	2,101		Transfer to Building Operating Budget based on 2025 projected performance.
Transfer to fund Capital Projects		(442)	Funding of 2025 Building Services capital projects.
<b><u>Capital Gain Reserve</u></b>			
Transfer from Operating Funds	72		Transfer to Capital Gains based on 2025 projected performance.
<b><u>Corporate Rate Stabilization</u></b>			
Transfer to Operating Funds	(795)		Transfer to Corporate Rate Stabilization (year 4 of payback).
<b><u>Development Fee</u></b>			
Transfer to Operating Funds	(5,509)		Transfer to Planning and Engineering Operating Budget based on 2025 projected performance.
Transfer to fund Capital Projects		(869)	Funding of 2025 Engineering and Planning capital projects.
<b><u>Facility Ramp - Up</u></b>			
Transfer from Operating Funds	4,604		Transfer to fund new facilities in the future.
Transfer to fund Capital Projects		(2,047)	Funding of 2025 capital projects.
<b><u>Heritage Preservation</u></b>			
Transfer to fund Capital Projects		(120)	Funding of 2025 Heritage Preservation capital projects.
<b><u>Life Cycle Replacement &amp; Capital</u></b>			
Transfer from Operating Funds	44,016		Transfer from Operating Budget to fund asset life cycle replacements.
Transfer to fund Capital Projects		(81,354)	Funding of 2025 asset life cycle replacement capital projects.
<b><u>Markham Trees for Tomorrow</u></b>			
Transfer to fund Capital Projects		(125)	Funding of 2025 tree canopy growth projects.
<b><u>Non DC Growth</u></b>			
Transfer to fund Capital Projects		(2,920)	Funding of 2025 non-growth related capital projects.
<b><u>Stormwater Fee</u></b>			
Transfer from Operating Funds	11,300		2025 revenue from the stormwater management fee
Transfer to fund Capital Projects		(20,402)	Funding of 2025 stormwater management capital projects and infrastructure grant.
<b><u>Waterworks Stabilization / Capital</u></b>			
Transfer from Operating Funds	17,583		Transfer of Waterworks Operating Budget based on 2025 projected performance.
Transfer to fund Capital Projects		(17,149)	Funding of 2025 Waterworks capital projects.
<b><u>Canada Community Building Fund</u></b>			
Transfer from Operating Funds	10,643		Canada Community Building Fund revenue received from the federal government to funds capital projects.
Transfer to fund Capital Projects		(11,625)	Funding of 2025 eligible capital projects.
<b><u>Community Benefits Charge</u></b>			
Transfer to fund Capital Projects		(2,362)	Funding of 2025 eligible capital projects.
<b><u>Development Charges Reserve Funds</u></b>			
Transfer from Operating Funds	98,918		2025 revenue from Development Charges.
Transfer to fund Capital Projects		(39,575)	Funding of 2025 new infrastructure and facility projects.





## Budget 2025: A Markham Milestone

### 2023 TO 2025 SUMMARY OF RESERVES (\$000's)

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
Balance as of January 1	196,365	245,265	284,096
Other Revenue	18,798	14,078	11,300
Dividend from Markham Enterprises Corporation	14,821	14,821	14,821
Transfers from Operating Fund	77,133	92,102	47,251
Transfers to Capital Fund (net of unspent)	(61,853)	(82,171)	(125,427)
<b>Balance as of December 31</b>	<u>245,265</u>	<u>284,096</u>	<u>232,040</u>
Obligatory Reserve Funds	130,523	(93,000)	(37,002)
<b>Total</b>	<u>375,788</u>	<u>191,096</u>	<u>195,038</u>

Note: The City's practice is to fund all Development Charge funded projects up to \$1,000,000 immediately upon budget approval. Projects in excess of \$1,000,000 are funded quarterly based on cash flow requirements.



### Trust Funds

The City administers six trust funds for the benefit of others. The financial activities of those funds are not consolidated in the Financial Statements of the City of Markham, but are disclosed in a note to the statements. A brief description of each of the funds is provided below.

<b>Morgan Park Trust Fund</b>	The T. & G. Morgan Memorial Fund in Markham Village was established in 1918 as a result of the last Will and Testament of George Morgan to hold funds, the interest earned on which can be used to offset certain maintenance costs of Morgan Park. The Morgan Park Redevelopment Trust Fund was established by Council Resolution on December 11, 1991 to receive charitable donations to be used towards the redevelopment of Morgan Park.
<b>Varley- McKay Art Foundation Trust Fund</b>	The Varley-McKay Art Foundation Trust Fund was established by Council Resolution on December 11, 2001. This trust is funded by the amount received from the Estate of Kathleen G. McKay. Interest earned on these funds is available to the Varley-McKay Art Foundation of Markham to fund art appreciation and development.
<b>Markham Environmental Advisory Committee Trust Fund</b>	The Markham Environmental Advisory Committee (previously Markham Conservation Committee) Trust Fund was established by Council Resolution on April 15, 1992 to receive donations, grants, subsidies, and other amounts, to be used to cover costs associated with conservation and naturalization programs and projects undertaken by the Markham Environmental Advisory Committee.
<b>Cemetery Trust Fund</b>	The Cemetery Trust Fund was established under the Regulations of the Cemeteries Act to accumulate certain funds from the sale or transfer of an interment right to a purchaser in accordance with the Regulations. These funds are to be held in trust for the care and maintenance of the cemeteries. Interests earned on amounts held by the Fund are used towards the maintenance, security and preservation of the cemetery, its grounds, buildings, equipment and markers in accordance with the Regulations.
<b>Older Adults in Action Trust Fund</b>	Council Resolution established the Older Adults In Action Trust Fund on March 10, 1998 to collect donations for the Club and Older Adult Centre.
<b>Markham History – Research and Publication Trust Fund</b>	The Markham History – Research & Publication Trust Fund was established by Council Resolution on June 1, 2004 to plan and monitor the implementation of research, writing, digitizing and production of historical media that illuminates various themes in Markham's history. The Trust is funded from cash and securities received from organizations involved in the creation of the original trust fund - Markham History Book Committee, the Markham & District Historical Society and the Museum Advisory Board.



# 2025 OPERATING BUDGET

## Operating Budget Overview

The development of the Operating Budget takes into account various factors that impact funding requirements such as growth, price increases, and new initiatives. As described in Section 3 – 2025 Budget Overview, the City of Markham uses a holistic approach in developing the Budget by collaborating with Council, obtaining input through community engagement, aligning with the Corporate Strategic Goals and Departmental Business Plans (BPs).

A key objective of the City is to maintain existing service levels and ensure the sustainability of public assets, with the lowest possible impact on the tax rate increase. Specific actions that support this objective are:

- Mitigating budget pressures such as growth, price increases, and new initiatives
- Exploring options for user fees and charges
- Increasing operational efficiency

These factors are weighed against the development of the final Operating Budget to align with the Building Markham's Future Together (BMFT) Strategic Plan as discussed in Section 2 – Corporate Strategic Plan and Section 3 – 2025 Budget.

The Operating Budget includes the following three components:

- Personnel Costs
- Non-personnel Costs
- Revenues

## 2025 TRADITIONAL BALANCED BUDGET DETAILS

The 2025 Operating Budget for City services totals \$296.2M excluding, Waterworks, Building Standards, Planning & Design and Engineering. This represents an increase of \$14.8M over the 2024 Operating Budget.

Budget Component	(in \$ millions)
Operating	\$296.2
Planning and Design	\$17.3
Engineering	\$12.7
Building Standards	\$15.8
Waterworks	\$154.3
Capital	\$178.9
<b>Total</b>	<b>\$675.2*</b>

\* The 2025 Budget Book identified the total 2025 Budget as \$674.7M. Post budget tabling, offsetting adjustments were made to Planning and Design (\$0.3M), Engineering (\$0.1M), and Waterworks (\$0.1M) in order to account for \$0.5M in net indirect expenses related to salaries and benefits. The adjustments did not impact the City's balanced budget or the adopted tax levy increase for 2025.



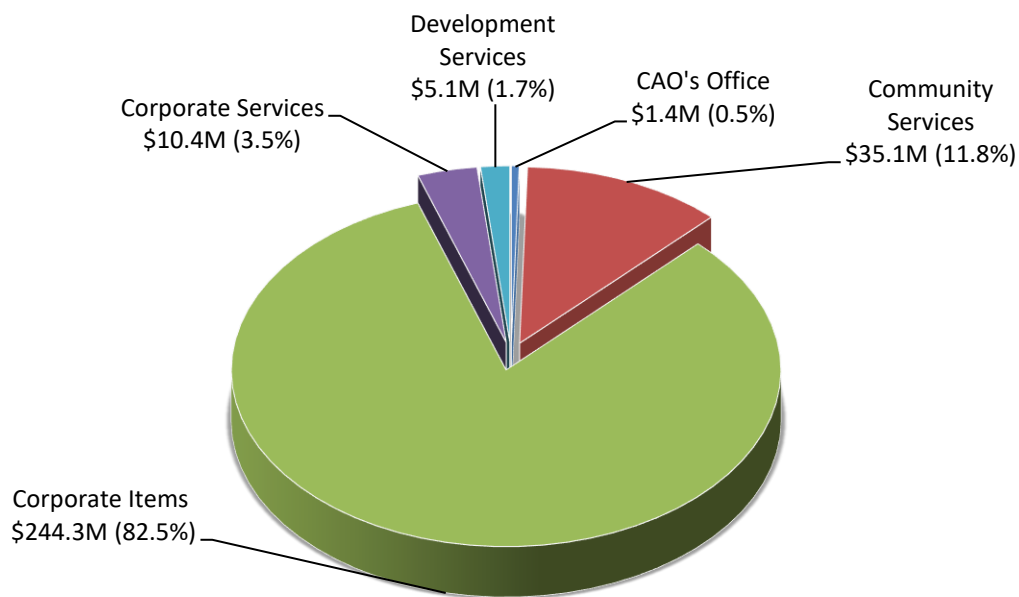
## Budget 2025: A Markham Milestone

On a consolidated basis, Markham maintains a consistent level of revenues each year to partially offset increases in expenditures. The main drivers for the revenue increase are related to assessment growth, core services revenue strategies, and other operational revenues.

### Revenues

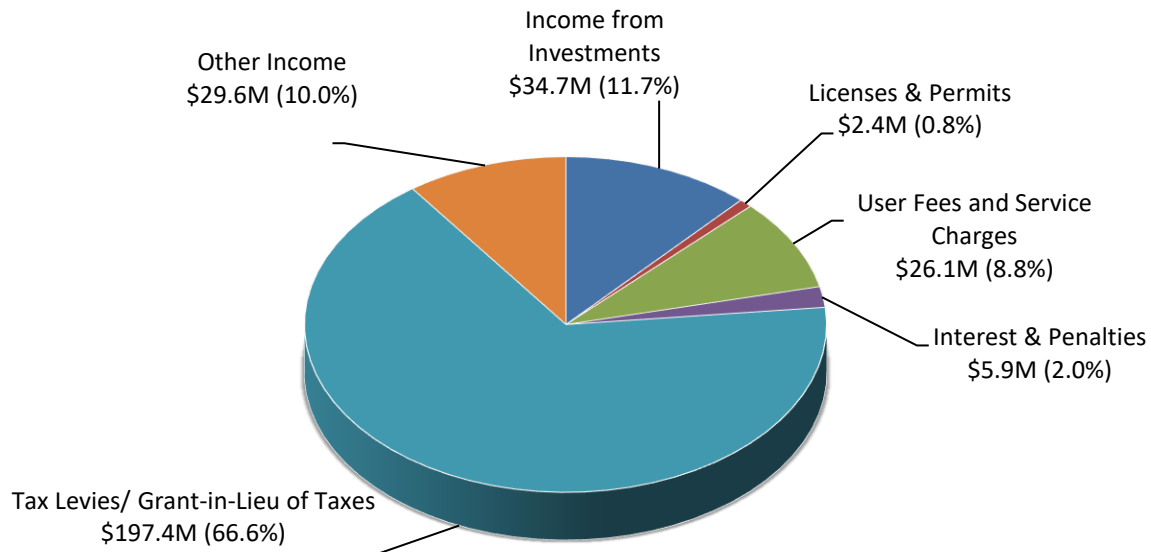
The following two charts illustrate the composition of the Operating Budget revenues by Commission and by revenue component:

### 2025 Operating Budget Revenues by Commission (excluding Waterworks, Building, Planning, & Engineering Departments) Total \$296.2M





### 2025 Operating Budget Revenues by Component (excluding Waterworks, Building, Planning, & Engineering Departments) Total \$296.2M



The \$296.2M Operating Budget is 80% funded through the following sources:

- Tax levies paid by the City's taxpayers
- User fees and service charges
- Interest and dividend income
- Rentals, licenses and permits

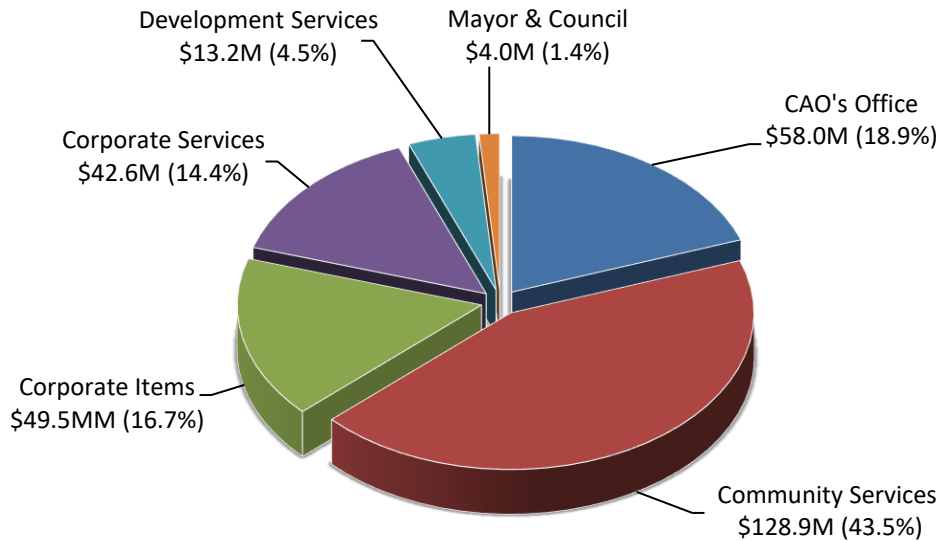
The remaining 20% of revenues is generated from fines and recoveries, property tax interest and penalties, grants and subsidies.



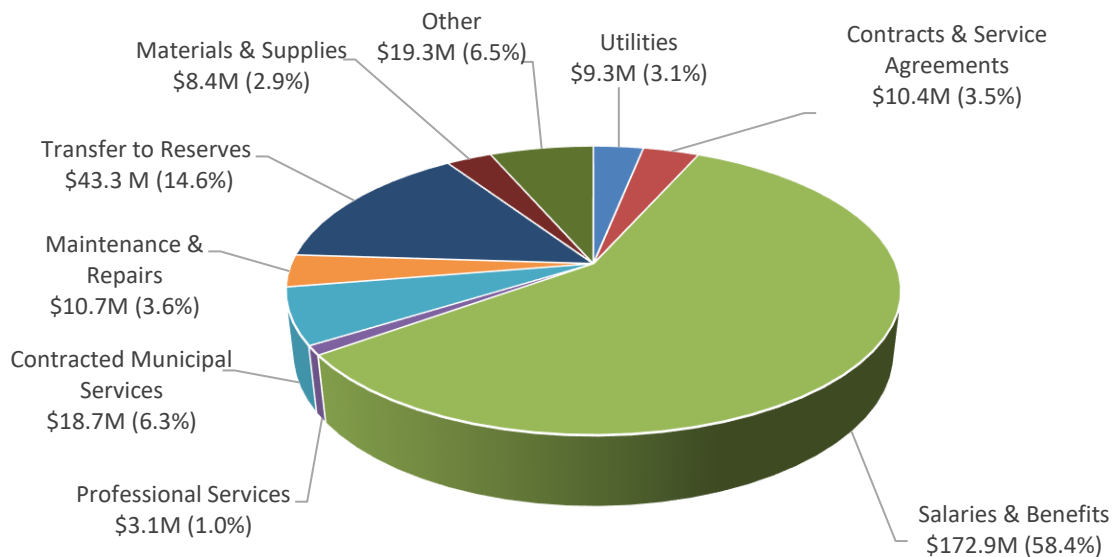
## Expenditures

The following two charts illustrate the composition of the Operating Budget expenditures by Commission and by expenditure component:

### 2025 Operating Budget Expenditures by Commission (excluding Waterworks, Building, Planning & Design, and Engineering) Total \$296.2M



### 2025 Operating Budget Expenditures by Component (excluding Waterworks, Building, Planning & Design, and Engineering) Total \$296.2M







## 2025 OPERATING BUDGET SCHEDULE – CONSOLIDATED

(EXCLUDING WATERWORKS, BUILDING STANDARDS, PLANNING & DESIGN, & ENGINEERING)

In accordance to Ontario Regulation 284/09, Municipalities may exclude from budget, all or a portion of the estimate costs of amortization, post-employment benefits, solid waste, landfill closure and post closure expense to allow for preparation of a balanced budget. The City's budgets as shown above exclude such items. Further, as per the Regulation, the impact of these excluded expenses must be reported under the new financial disclosure requirements.

Department/Commission (in \$000's)	2024 Actual	2024 Budget	2025 Budget Approved	2025 Budget vs. 2024 Budget		2025 Budget vs. 2024 Actual	
				Incr.(Decr.)	%Change	Incr.(Decr.)	% Change
<b>Total Council</b>	<b>2,992</b>	<b>3,729</b>	<b>3,996</b>	<b>268</b>	<b>7.2%</b>	<b>1,004</b>	<b>33.6%</b>
CAO's Office	1,183	817	940	123	15.0%	(243)	-20.5%
Corporate Communications <sup>1</sup>	773	1,020	1,340	320	31.3%	567	73.3%
People Services	3,518	4,416	5,063	648	14.7%	1,545	43.9%
Legal Services	2,346	2,367	3,057	690	29.1%	711	30.3%
Fire Services	44,964	42,948	46,186	3,238	7.5%	1,222	2.7%
<b>Total CAO</b>	<b>52,784</b>	<b>51,568</b>	<b>56,586</b>	<b>1,780</b>	<b>3.5%</b>	<b>3,802</b>	<b>7.2%</b>
Commissioner's Office	417	440	509	69	15.6%	92	21.9%
Bylaw Enforcement & Regulatory Services	1,162	896	1,051	155	17.2%	(111)	-9.6%
Legislative Services <sup>1</sup>	3,020	3,308	4,166	858	25.9%	1,146	37.9%
Financial Services	4,833	5,257	5,898	641	12.2%	1,066	22.0%
Information Technology Services	12,032	13,293	16,066	2,773	20.9%	4,035	33.5%
Sustainability & Asset Management	3,370	3,710	4,546	836	22.5%	1,176	34.9%
<b>Total Corporate Services</b>	<b>24,834</b>	<b>26,905</b>	<b>32,236</b>	<b>5,331</b>	<b>19.8%</b>	<b>7,402</b>	<b>29.8%</b>
Commissioner's Office	1,003	1,381	1,340	(41)	-3.0%	336	33.5%
Economic Growth, Culture & Entrepreneurship <sup>1</sup>	3,973	4,337	4,852	515	11.9%	879	22.1%
Traffic Operations	1,720	1,871	1,991	120	6.4%	271	15.7%
<b>Total Development Services</b>	<b>6,696</b>	<b>7,589</b>	<b>8,182</b>	<b>593</b>	<b>7.8%</b>	<b>1,486</b>	<b>22.2%</b>
Commissioner's Office	195	529	619	90	16.9%	424	217.9%
Markham Public Libraries	14,724	14,736	15,680	944	6.4%	956	6.5%
Operations	39,565	43,196	47,125	3,929	9.1%	7,560	19.1%
Recreation Services	12,499	12,499	13,932	1,433	11.5%	1,433	11.5%
Environmental Services <sup>2</sup>	14,340	15,769	16,432	663	4.2%	2,091	14.6%
<b>Total Community Services</b>	<b>81,322</b>	<b>86,728</b>	<b>93,787</b>	<b>7,059</b>	<b>8.1%</b>	<b>12,464</b>	<b>15.3%</b>
<b>Corporate Items</b>	<b>(177,236)</b>	<b>(176,519)</b>	<b>(194,787)</b>	<b>(18,268)</b>	<b>10.3%</b>	<b>(17,551)</b>	<b>9.9%</b>
<b>Net (Surplus)/Deficit</b>	<b>(8,608)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>8,608</b>	<b>-100.0%</b>

### Notes:

- In 2023, the Community Engagement and Corporate Communications sections were realigned from Legislative Services to Economic Growth, Culture and Entrepreneurship and Corporate Communications. Figures have been restated to reflect new structure.
- Environmental Services includes Waste and Infrastructure.



## 2025 OPERATING BUDGET SUMMARY – REVENUES

(EXCLUDING WATERWORKS, BUILDING STANDARDS, PLANNING & DESIGN, & ENGINEERING)

\$000's

Department/Commission (in \$000's)	2024 Actual	2024 Budget	2025 Budget Approved	2025 Budget vs. 2024 Budget		2025 Budget vs. 2024 Actual	
				Incr(Decr.)	%Change	Incr.(Decr.)	% Change
Administrative Costs	0	0	0	0	0.0%	0	0.0%
Mayor & Councillors	0	0	0	0	0.0%	0	0.0%
<b>Total Council</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
CAO's Office	0	0	0	0	0.0%	0	0.0%
Corporate Communications <sup>1</sup>	496	595	595	0	0.0%	99	20.0%
People Services	1	2	2	0	0.0%	1	138.9%
Legal Services	537	300	300	0	0.0%	(237)	-44.1%
Fire Services	436	400	470	70	17.6%	34	7.8%
<b>Total CAO</b>	<b>1,470</b>	<b>1,297</b>	<b>1,368</b>	<b>70</b>	<b>5.4%</b>	<b>(102,597)</b>	<b>-7.0%</b>
Commissioner's Office	0	0	0	0	0.0%	0	0.0%
Bylaw Enforcement & Regulatory Services	3,670	4,327	4,392	65	1.5%	722	19.7%
Legislative Services <sup>1</sup>	2,988	2,534	2,452	(82)	-3.2%	(536)	-17.9%
Financial Services	1,623	1,276	2,156	880	68.9%	533	32.8%
Information Technology Services	49	25	25	0	0.0%	(24)	-49.1%
Sustainability & Asset Management	1,413	1,328	1,356	28	2.1%	(57)	-4.1%
<b>Total Corporate Services</b>	<b>9,744</b>	<b>9,490</b>	<b>10,381</b>	<b>891</b>	<b>9.4%</b>	<b>637</b>	<b>6.5%</b>
Commissioner's Office	0	0	0	0	0.0%	0	0.0%
Economic Growth, Culture & Entrepreneurship <sup>1</sup>	4,988	4,924	5,052	128	2.6%	65	1.3%
Traffic Operations	2	1	1	0	0.0%	(1)	-46.2%
<b>Total Development Services</b>	<b>4,989</b>	<b>4,925</b>	<b>5,053</b>	<b>128</b>	<b>2.6%</b>	<b>64</b>	<b>1.3%</b>
Commissioner's Office	0	0	0	0	0.0%	0	0.0%
Markham Public Libraries	986	1,147	919	(228)	-19.9%	(67)	-6.8%
Operations	2,046	1,965	1,965	0	0.0%	(81)	-4.0%
Operations Administration	0	0	0	0	0.0%	0	0.0%
Recreation Services	26,955	27,976	29,915	1,938	6.9%	2,959	11.0%
Environmental Services <sup>2</sup>	3,135	2,279	2,279	0	0.0%	(857)	-27.3%
<b>Total Community Services</b>	<b>33,123</b>	<b>33,367</b>	<b>35,078</b>	<b>1,710</b>	<b>5.1%</b>	<b>1,955</b>	<b>5.9%</b>
<b>Corporate Items</b>	<b>258,667</b>	<b>229,400</b>	<b>244,288</b>	<b>14,888</b>	<b>6.5%</b>	<b>(14,379)</b>	<b>-5.6%</b>
<b>Total Corporation</b>	<b>307,993</b>	<b>278,480</b>	<b>296,167</b>	<b>17,687</b>	<b>6.4%</b>	<b>(11,826)</b>	<b>-3.8%</b>

**Notes:**

- In 2023, the Community Engagement and Corporate Communications sections were realigned from Legislative Services to Economic Growth, Culture and Entrepreneurship and Corporate Communications. Figures have been restated to reflect new structure.
- Environmental Services includes Waste and Infrastructure.



## 2025 OPERATING BUDGET SUMMARY – EXPENDITURES

(EXCLUDING WATERWORKS, BUILDING STANDARDS, PLANNING & DESIGN, & ENGINEERING)

\$000's

Department/Commission (in \$000's)	2024 Actual	2024 Budget	2025 Budget Approved	2025 Budget vs. 2024 Budget		2025 Budget vs. 2024 Actual	
				Incr(Decr.)	%Change	Incr.(Decr.)	% Change
Administrative Costs	0	0	0	0	0.0%	0	0.0%
Mayor & Councillors	2,992	3,729	3,996	267,661	7.2%	1,004,480	33.6%
<b>Total Council</b>	<b>2,992</b>	<b>3,729</b>	<b>3,996</b>	<b>268</b>	<b>7.2%</b>	<b>1,004,480</b>	<b>33.6%</b>
CAO's Office	1,183	817	940	123	15.0%	(243)	-20.5%
Corporate Communications <sup>1</sup>	1,269	1,615	1,935	320	19.8%	666	52.5%
People Services	3,519	4,418	5,065	648	14.7%	1,546	43.9%
Legal Services	2,883	2,668	3,357	690	25.9%	474	16.4%
Fire Services	45,400	43,348	46,656	3,308	7.6%	1,256	2.8%
<b>Total CAO</b>	<b>54,254</b>	<b>52,865</b>	<b>57,953</b>	<b>5,088</b>	<b>9.6%</b>	<b>3,699</b>	<b>6.8%</b>
Commissioner's Office	417	440	509	69	15.6%	92	21.9%
Bylaw Enforcement & Regulatory Services	4,833	5,223	5,443	220	4.2%	610	12.6%
Legislative Services <sup>1</sup>	6,008	5,841	6,618	776	13.3%	610	10.1%
Financial Services	6,456	6,534	8,055	1,521	23.3%	1,599	24.8%
Information Technology Services	12,081	13,318	16,091	2,773	20.8%	4,011	33.2%
Sustainability & Asset Management	4,783	5,038	5,901	864	17.1%	1,118	23.4%
<b>Total Corporate Services</b>	<b>34,578</b>	<b>36,395</b>	<b>42,617</b>	<b>6,222</b>	<b>17.1%</b>	<b>8,039</b>	<b>23.2%</b>
Commissioner's Office	1,003	1,381	1,340	(41)	-3.0%	336	33.5%
Economic Growth, Culture & Entrepreneurship <sup>1</sup>	8,960	9,262	9,904	643	6.9%	944	10.5%
Traffic Operations	1,722	1,872	1,992	120	6.4%	270	15.7%
<b>Total Development Services</b>	<b>11,686</b>	<b>12,515</b>	<b>13,236</b>	<b>721</b>	<b>5.8%</b>	<b>1,550</b>	<b>13.3%</b>
Commissioner's Office	195	529	619	90	16.9%	424	217.9%
Markham Public Libraries	15,710	15,883	16,599	716	4.5%	889	5.7%
Operations	41,611	45,161	49,090	3,929	8.7%	7,479	18.0%
Operations Administration	0	0	0	0	0.0%	0	0.0%
Recreation Services	39,454	40,475	43,846	3,371	8.3%	4,392	11.1%
Environmental Services <sup>2</sup>	17,476	18,047	18,711	663	3.7%	1,235	7.1%
<b>Total Community Services</b>	<b>114,445</b>	<b>120,095</b>	<b>128,864</b>	<b>8,769</b>	<b>7.3%</b>	<b>14,419</b>	<b>12.6%</b>
<b>Corporate Items</b>	<b>81,431</b>	<b>52,882</b>	<b>49,501</b>	<b>(3,381)</b>	<b>-6.4%</b>	<b>(31,930)</b>	<b>-39.2%</b>
<b>Total Corporation</b>	<b>299,385</b>	<b>278,480</b>	<b>296,167</b>	<b>17,687</b>	<b>6.4%</b>	<b>(3,218)</b>	<b>-1.1%</b>

**Notes:**

- In 2023, the Community Engagement and Corporate Communications sections were realigned from Legislative Services to Economic Growth, Culture and Entrepreneurship and Corporate Communications. Figures have been restated to reflect new structure.
- Environmental Services includes Waste and Infrastructure.



# LONG TERM OPERATING FORECAST

Multi-year forecasts are developed to align with the corporate goal of “Stewardship of Money and Resources.” The multi-year approach benefits the City as it allows for the following:

- Alignment to departmental Business Plans and corporate objectives;
- Forecasting for future tax rate increases;
- Assurance that cost and revenue drivers are consistently applied across the organization;
- Increased precision of budgeting; and
- Explanation of budget variances when they occur.

The multi-year forecasting process allows the City to be more proactive in capitalizing on opportunities, and mitigating challenges.

## Operating Budget Forecast Assumptions

The high-level operating budget forecast builds upon the incremental changes incorporated into the prior year operating budget while taking into account known and/or one-off impacts.

With the ongoing economic uncertainty, including rising inflation, mounting tariffs, increasing likelihood of a recession, and changing legislation, the impact for the projected years is based on high-level projections produced by the relevant department which in turn reflects various scenarios, while also taking into account Provincial rules/regulations. For the period 2025 through 2027, the forecast includes an estimate for the impacts related to *More Homes Built Faster Act, 2022 (Bill 23)*. This legislation limits access to developer funding which may require identification of alternate funding sources to maintain service levels.

For personnel expenditures, the impact of the increase of cost of living is accounted for in each budget year, as well as pay increases arising from contract negotiations and any known increases in full-time headcount. Contract escalations for winter maintenance operations, waste collection services, insurance, forecasted utility cost increases and other major contracts are also accounted for. In addition to the impact on operating costs from capital projects, growth in Parks and Roads arising from new additions during the prior year is also incorporated into the forecast. Finally, any known one-off items are also included.

Key assumptions incorporated into developing a 2026-2027 Operating Forecast include the following:

- Population Growth of 2.20% in 2025 over 2024, and a projected increase of 35% over the next 16 years.<sup>1</sup>
- 2026 CPI of 2.20% and 2027 CPI of 2.10%.<sup>2</sup>
- 2026 & 2027 Cost of Living Adjustment (COLA) increase of 3.0% per year, respectively.
- 2026 & 2027 Interest Rate of 2.25%.<sup>3</sup>

<sup>1</sup> City of Markham: City Projects & Initiatives/Major City Projects. Link: [City Projects & Initiatives / Major City Projects | City of Markham](#)

<sup>2</sup> Long-Term Canadian Economic Outlook, Forecast by TD Economics, March 2025. Link: [TD Economics - Latest Forecast Tables](#)

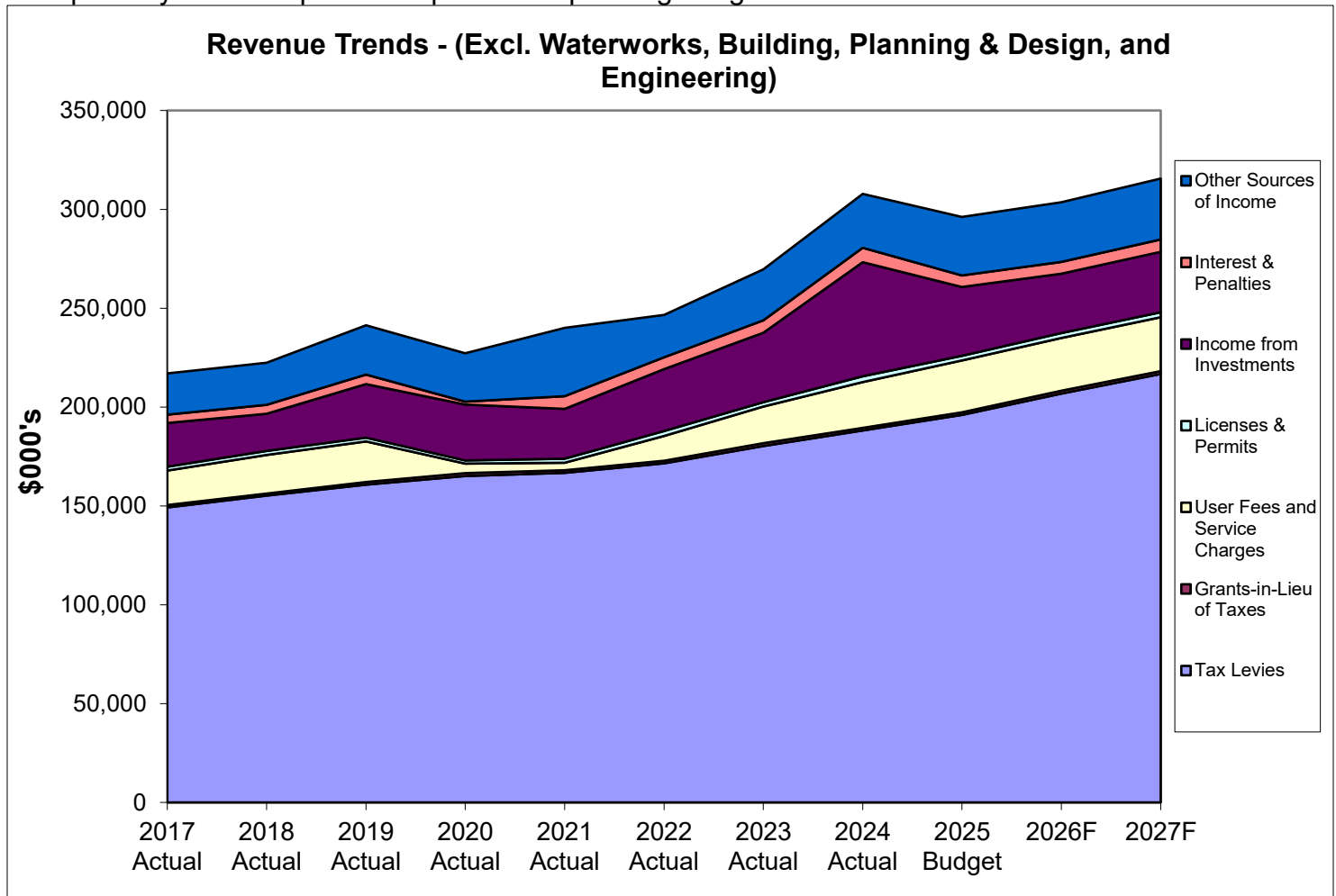
<sup>3</sup> Latest Forecast Tables. Long-Term Canadian Economic Outlook. Forecast by TD Economics. Link: [TD Economics - Latest Forecast Tables](#)



Based on the above underlying assumptions, revenues and expense are forecast to grow by 2.5% in 2026 over 2025, and by 3.9% in 2027 over 2026. Note: These projections are based on high level historical and economic trending, based on known estimated drivers.

### Revenue Forecast

Revenues from Planning & Design, Engineering, Building, and Waterworks are reported separately in the respective department operating budgets.

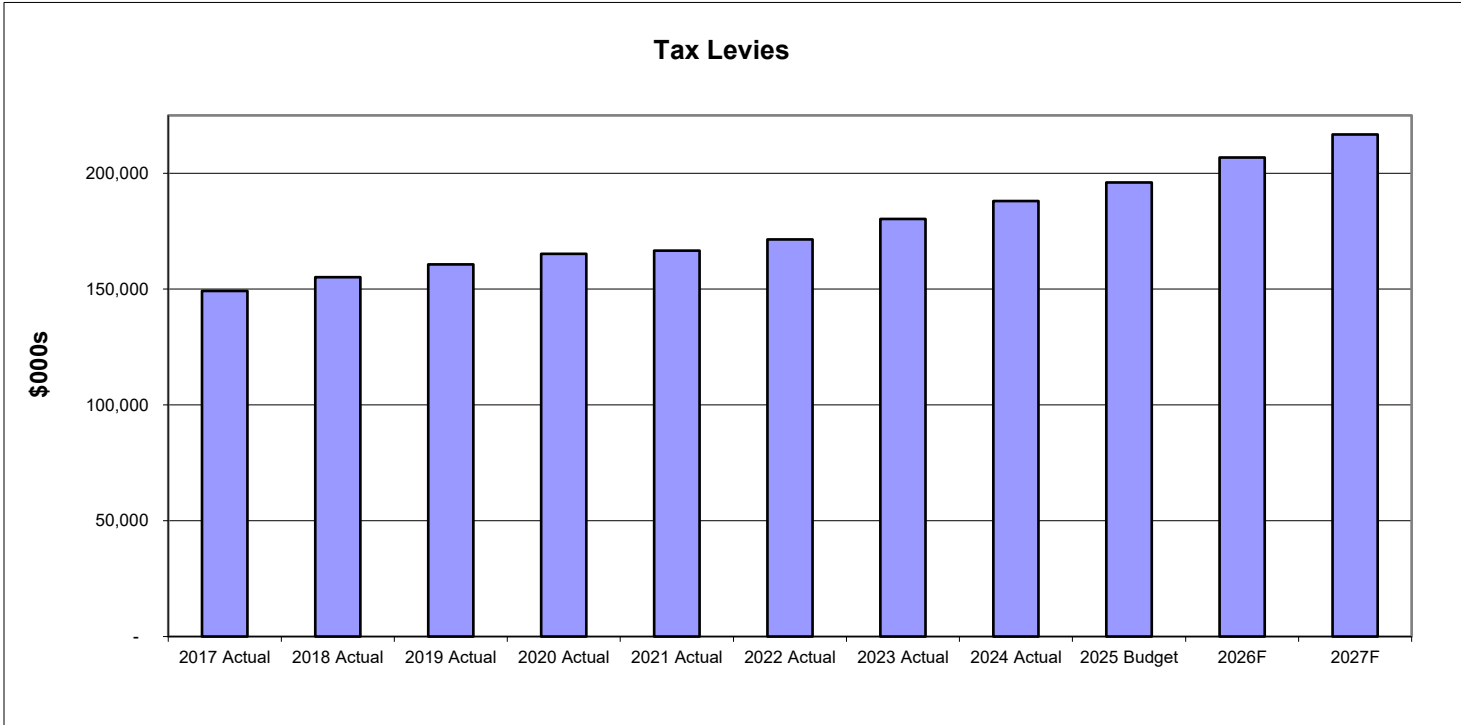




*Tax Levies*

Tax levies are paid by the City residential and business property owners. To determine the tax levy for a particular property, the property’s assessment value is multiplied by the appropriate rate for the property’s tax class. Budgeted 2025 tax levies is at \$196.0M, an increase of \$9.6M from 2024. The tax revenue has increased steadily in the past years due to assessment growth in the City and tax rate increases.

The forecasted tax levies for 2026 and 2027 as shown below are based on the planning assumptions noted above, including known estimates of financial drivers. These amounts are estimates for planning purposes only and are subject to change and confirmation as part of the annul budget process.

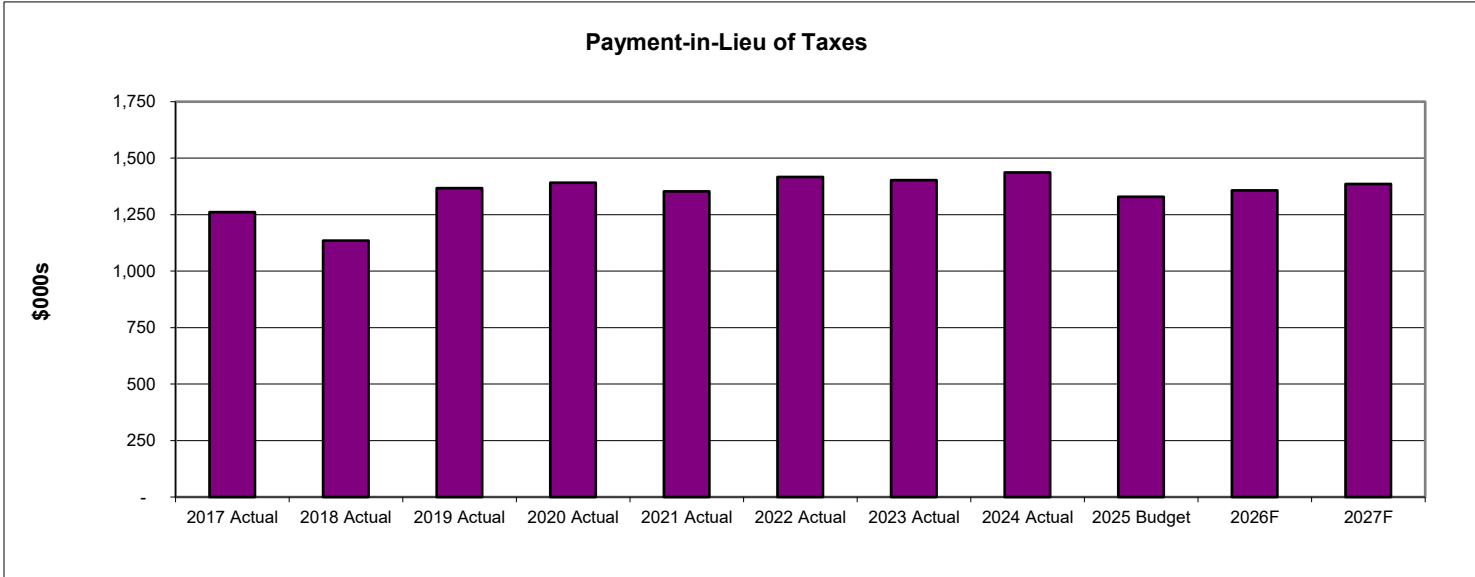






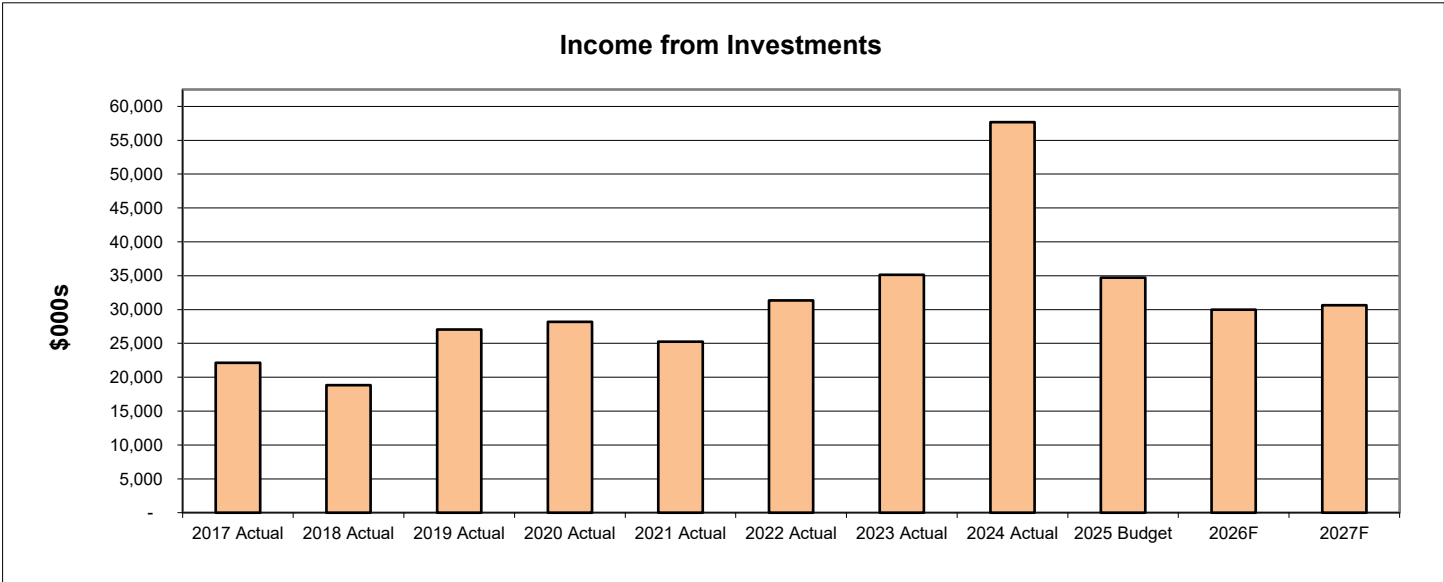
Grants-in-Lieu

Grants-in-Lieu are payments received in lieu of taxation on properties owned by other government bodies and government agencies. The 2025 Budget is \$1.3M which is trending consistently with prior years. This trend is projected to continue through 2027.



Investment Income

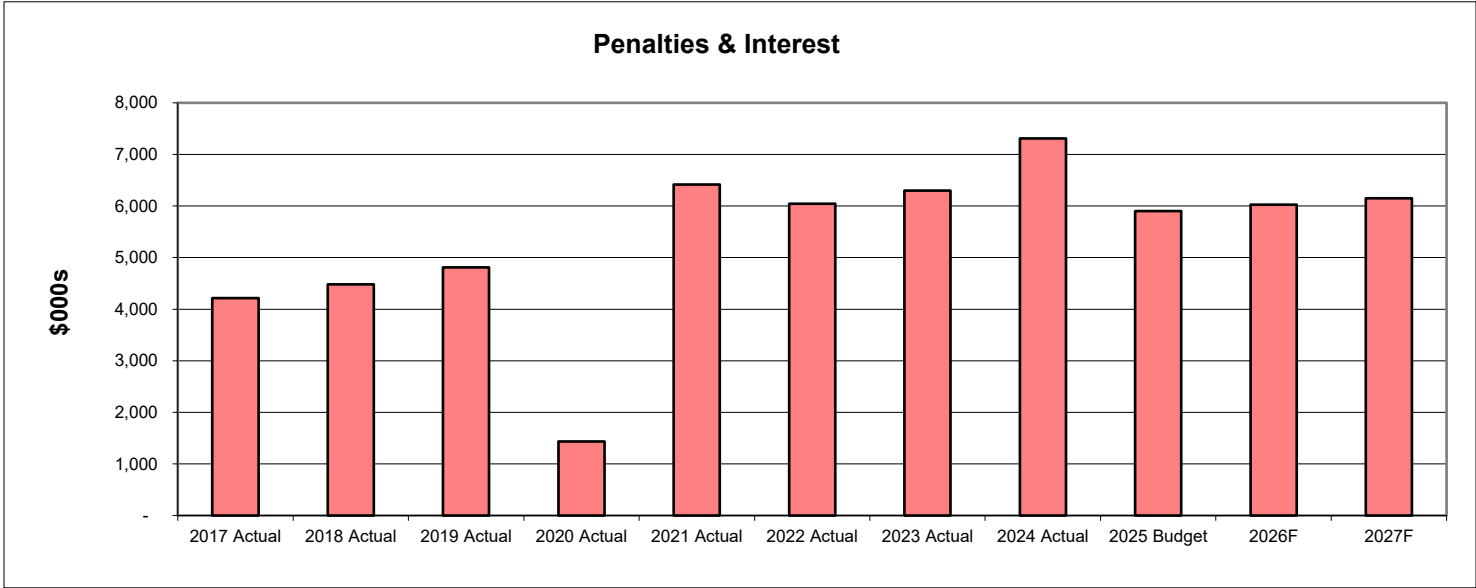
The City of Markham earns income on investments for all major City funds and reserves. Income from investments is budgeted at \$34.7M; this amount includes interest and dividends from the City’s holdings in Markham Enterprises Corporation and Markham District Energy Incorporated. 2024 actual investment income was higher than projected, with the 2025-2027 forecast to return to trend, as economic instability, moderate inflation, and stabilized lower average interest rates are expected to continue to exert pressure on the financial markets.





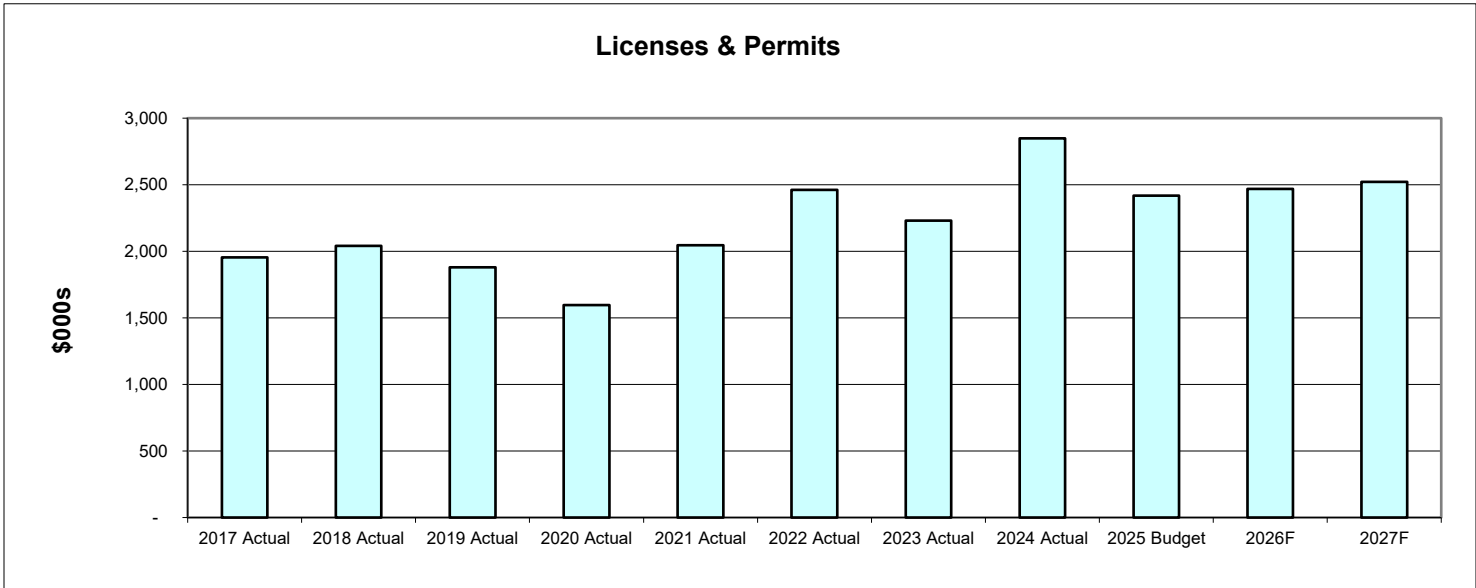
*Penalties and Interest*

Penalties and interest relate to late payment of property tax bills. For 2025, the budget for this account is \$5.9M, a \$0.6M increase over 2024, with similar gradual increases projected through 2027, tempered by the forecasted stabilized interest rate.



*Licenses & Permits*

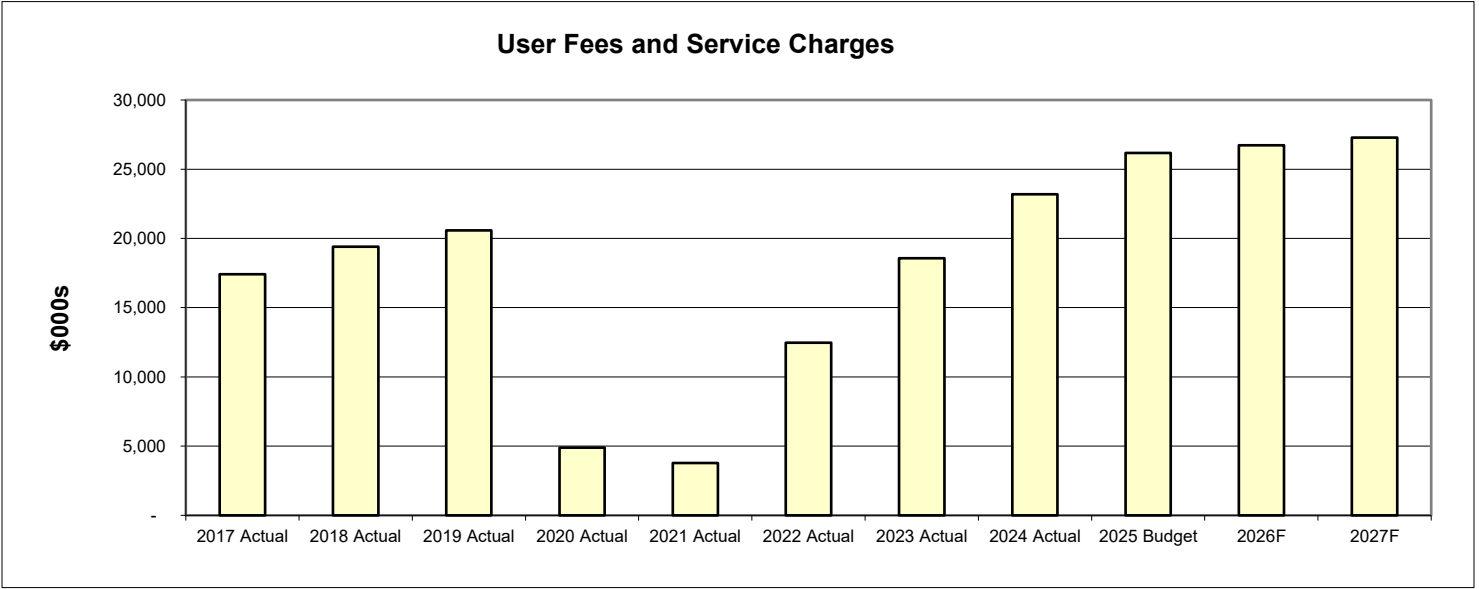
Licenses and Permits revenues are generated by Legislative Services from the sale of business, marriage and other licenses. The 2025 Budget is \$2.4M. Increases projected for 2026-2027 are primarily driven by anticipated population growth.





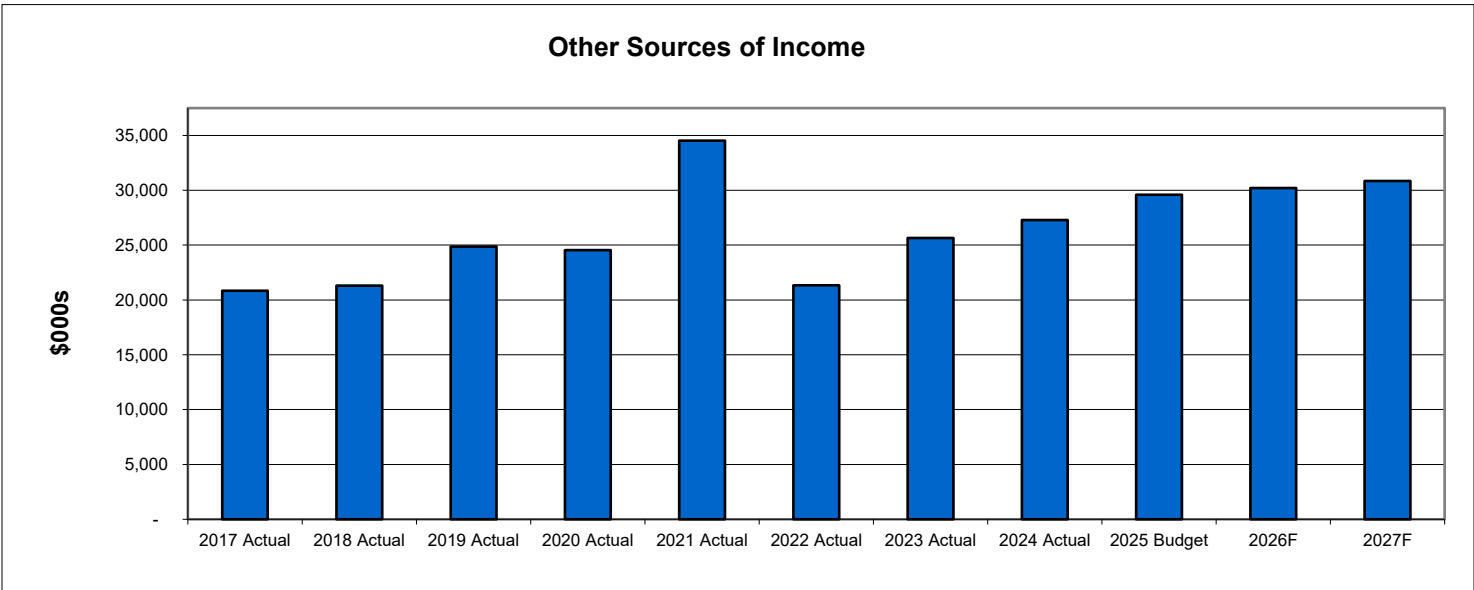
User Fees

User Fees and Service Charges are paid by individuals or organizations to the City for the use of City facilities. Such fees include recreation fees, program fees, and cultural venue ticket sales. The 2025 Budget of \$26.2M represents a \$2.2M increase from the 2024 budget. The COVID-19 pandemic had a significant impact on fee revenue in 2022 due to closure of City facilities for the most part of the year. For 2023 onwards, the City’s recreation and programming gradually returned to pre-pandemic levels, with a forecasted upward trend forecasted for 2025-2027 in line with projected population growth.



Other Income

The Other Income Operating Budget of \$29.6M represents an increase of \$3.9M from 2024, and includes fines and rental income. A gradual upward trend is forecasted for 2026-2027.



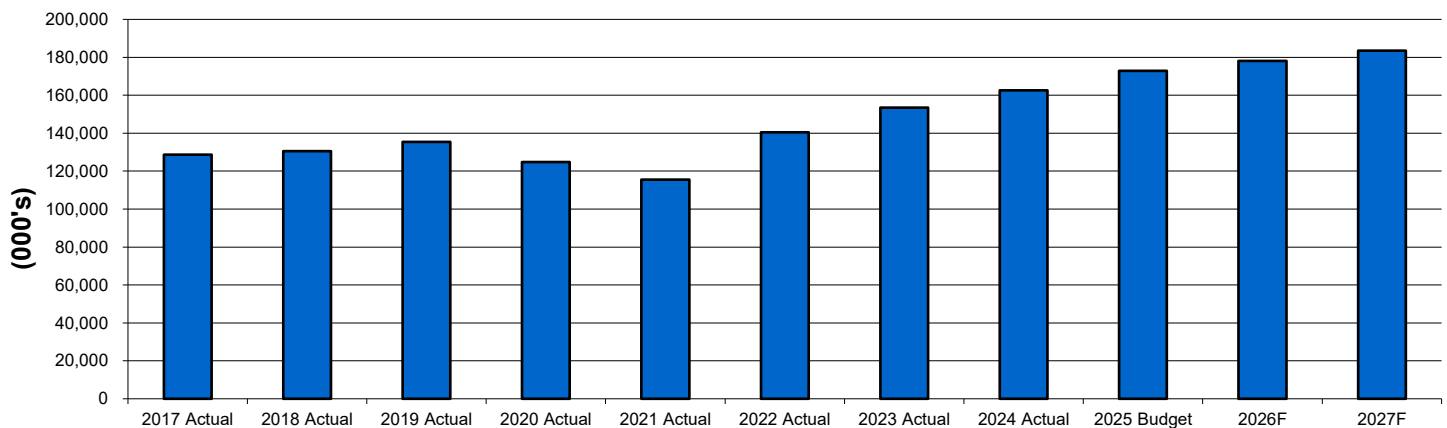


## Expense Forecast

### Personnel Costs

Approximately 58% of expenditures relates to salaries and benefits. Budgeted 2025 personnel is at \$172.9M, an increase of \$14.1M from 2024. The cost increase is primarily due to collective agreements with Canadian Union of Public Employees (CUPE) and Markham Professional Fire Fighter's Association (MPFFA) and cost of living adjustments for non-union staff. There were also 28 net new positions approved for 2025. The forecasted salaries and benefits for 2026 and 2027 as shown below are based on high level assumptions, including the assumed Cost of Living Adjustment (COLA) rate of 3% for 2026, 2.20% CPI in 2026 and 2.10% CPI in 2027.

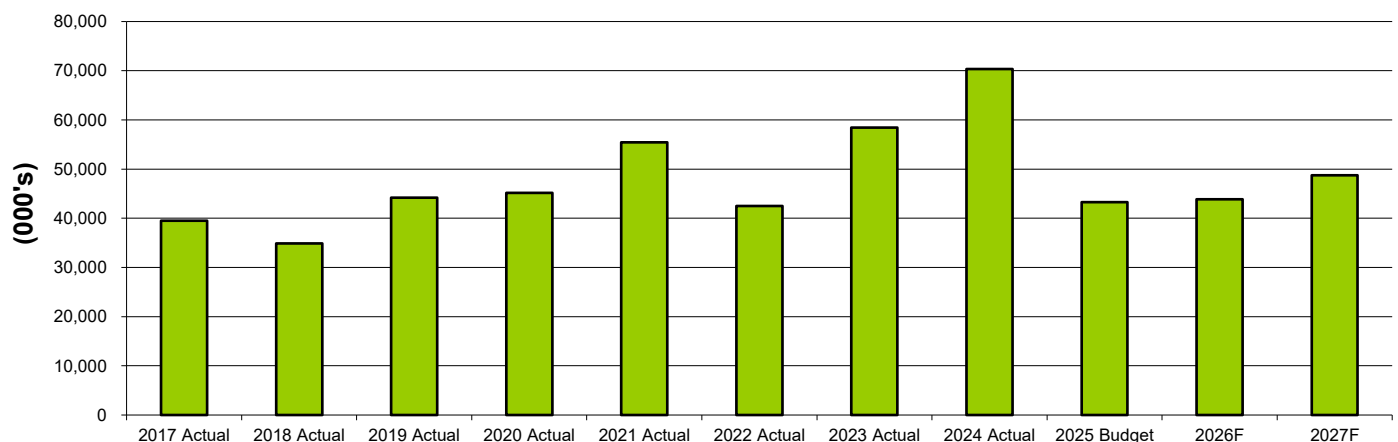
**Salaries and Benefits**



### Non-personnel Costs

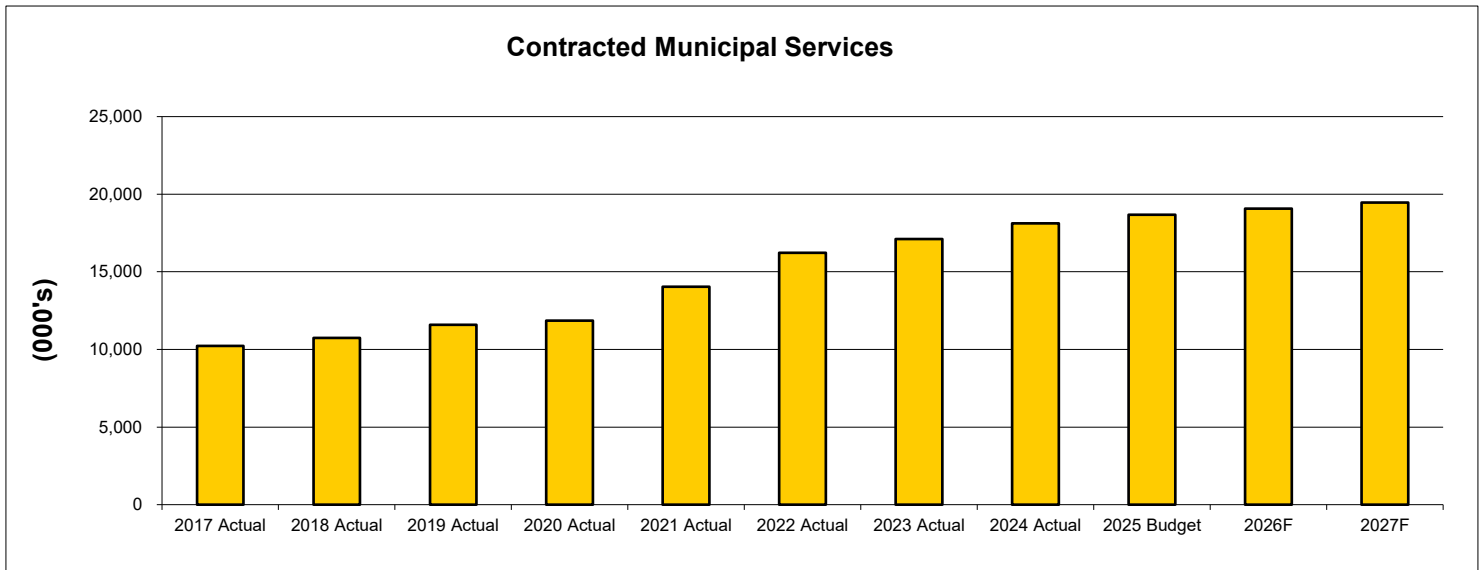
The next highest component in the Operating Budget Expenditures by account chart is Transfer to Reserves at approximately 15%. The majority of the transfer is to the Life Cycle Replacement and Capital Reserve Fund to support the non-growth portion of growth-related capital projects, and the replacement and rehabilitation of the City's existing assets. For further details on the flow through of the Transfer to Reserves, see section 3c – Capital Budget.

**Transfer to Reserves**





Contracted Municipal Services, which accounts for 6% of the Operating Budget, exhibits a continuous increasing trend year over year. This increase is a result of both growth and inflation related to City contracts, and is projected to steadily increase through 2027 as the population continues to grow.



The 'Other' category accounts for the remaining 21% of the Operating Budget, includes items such as communications, training, insurance, rentals/leases, promotion and advertising. Business Units may reallocate base budget amounts among non-personnel accounts, provided the overall non-personnel budget is maintained. Business Units identify efficiencies, where feasible and sustainable, to minimize budget implications while maintaining service levels. All non-personnel accounts are to be maintained at the previous year's base budget, except for budget changes as a result of the following:

- Price adjustments - External service contract commitments
- Price adjustments - Commodity price increases/decreases
- Growth related requirements
- Council approved recommendations
- Annualization
- Capital induced operating costs
- Indirect cost recoveries

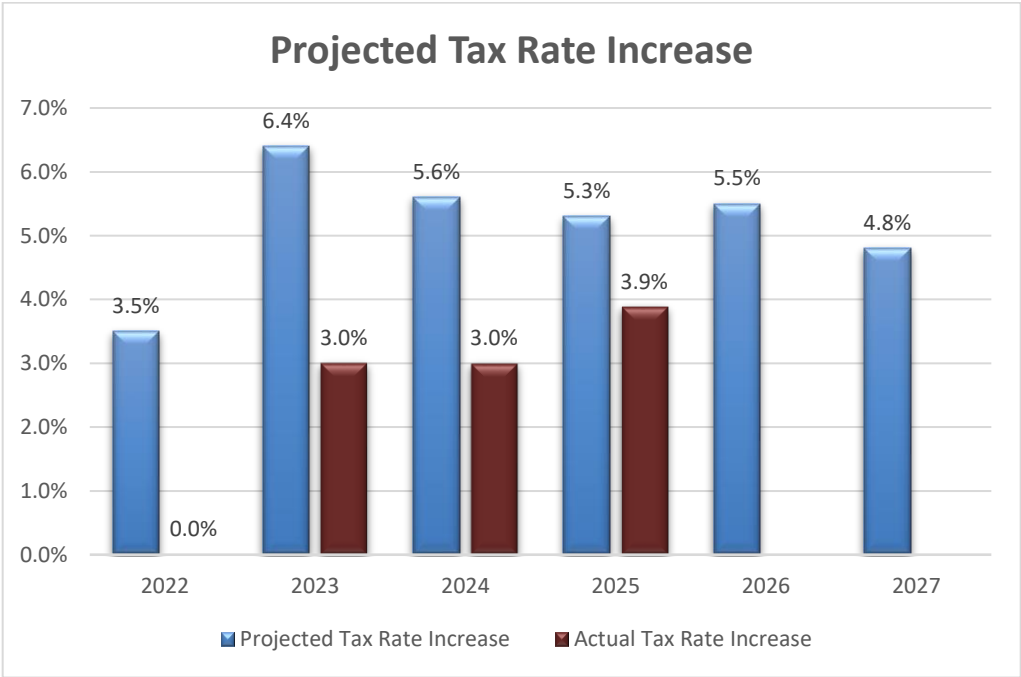
Business Units first identify opportunities for budget reallocation from existing budget items or revenue recoveries to offset/partially offset potential budget implications.



**Projected Tax Rate Increase (2025-2027)**

Based on the above operating forecasts, the City of Markham is projecting a 2.5% overall increase in operating revenues and expenses for 2026 over 2025, and a 3.9% overall increase in operating revenues and expenses for 2026 over 2027. When coupled with the forecasted Capital and Life Cycle Expenditures over the same timeframe, the City is projecting unmitigated tax rate increases of 5.5% for 2026 and 4.8% for 2027. The forecasted tax levies for 2026 and 2027 as shown below are based on the planning assumptions noted above, including known estimates of financial drivers. These amounts are estimates for planning purposes only and are subject to change and confirmation as part of the annual budget process.

Below is a comparison of the projected versus approved tax rate increases for four years (2022 - 2025), followed by two forecasted years through 2027.





## Debt Projection

On November 28, 2022, the Province of Ontario passed the *More Homes Built Faster Act, 2022* (Bill 23) which resulted in significant changes to the *Development Charges Act, 1997, as amended (DCA)*. The legislation included changes such as a mandatory phase-in of development charge (DC) rates, the removal of studies as a DC eligible cost, exemption of DCs for non-profit, affordable/ attainable, and rental housing, and materially, the removal of land as an eligible capital cost for which the impacted services have not yet been prescribed. These changes have reduced both development charge revenues and cash flow and impacted the City's ability to fund infrastructure required to maintain the existing and established service levels. For 2023, the impact of the rate phase-in and non-profit housing exemption combined, resulted in an \$9.7M loss in development charge revenues for the City.

On June 6, 2024, The Province of Ontario has recently enacted the *Cutting Red Tape to Build More Homes Act* (Bill 185) which includes amendments to eliminate the mandatory phase-in of development charge rates, as well as the reinstatement of studies as a development charge eligible cost. These amendments are projected to have a positive impact on development charge revenues.

Should the DC reserves go into a deficit position, the City will initiate its Council-approved Development Charges Internal Borrowing Policy (refer to Appendix 4 - Development Charge Borrowing Policy), which allows the City to loan the DC Reserves up to a cumulative maximum of 25% of the previous year's average general portfolio balance. Based on the 2024 General Portfolio balance, internal borrowing would be capped at \$143.9M.

## Bond Ratings

The City of Markham is a two-tier municipality and is part of the Region of York. In most instances, the City would consult with the Region in order to obtain funding for large and/or one-off projects. York Region has a broad range of investments and maintains a prudent approach to investing to ensure its obligations and responsibilities to residents, as well as municipal services are achieved. In December 2023, S&P Global Ratings and Moody's Investor Service announced a credit rating of AAA and Aaa, respectively, for York Region based on its strong governance and prudent fiscal management. The rating also reflects a large and diversified economy that supports the regional tax base and the Region's ability to generate predictable revenues. York's debt burden is elevated relative to many AAA-rated municipal peers, although the region's debt mitigation strategy has ensured a decline in the debt burden from 145% in 2016 to an estimated 87% in 2022. In their assessment, Moody's also indicated that in order to keep growth affordable and create complete communities, York Region must manage growth capital spending, aligning it with anticipated development charge revenue. Simultaneously, funding should be allocated to maintain existing infrastructure in good repair, a core attribute of the City of Markham's budgeting process.



### Debt Obligations

On July 1, 2010 and April 14, 2014, the City received a loan of \$12M from Canada Mortgage Housing Corporation (CMHC) and a \$4M low-interest loan from Federation of Canadian Municipalities (FCM) respectively through York Region. As a lower tier municipality, the City does not have the ability to borrow long-term funds. As such, the borrowing was done through York Region.

The loan received on July 1, 2010 was used to fund the purchase of the Markham District Energy Birchmount plant. The plant was subsequently leased back to Markham District Energy (MDE), a wholly owned subsidiary of Markham Enterprises Corporation (MEC). The loan received on April 14, 2014 was used to partially fund the cost of Cornell Community Centre and Library.

The loan of \$12M is to be amortized over a period of 20 years, at an interest rate of 4.04%. An annual payment to the Region of \$886,111.33 consists of principal and interest. The \$4M loan is to be amortized over a period of 20 years, at an interest rate of 2%. An annual payment to the Region of \$243,649.74 consists of principal and interest.



## CANADA MORTGAGE HOUSING CORPORATION (CMHC)

PRINCIPAL - \$12 million

INTEREST RATE - 4.04% per annum

TERM - 20 years

YEAR	PRINCIPAL Bal b/fwd	PRINCIPAL PAID	INTEREST PAID	PRINCIPAL Bal c/fwd	TOTAL ANNUAL PAYMENT
2011	\$ 12,000,000.00	\$ 401,311.33	\$ 484,800.00	\$ 11,598,688.67	\$ 886,111.33
2012	\$ 11,598,688.67	\$ 417,524.31	\$ 468,587.02	\$ 11,181,164.36	\$ 886,111.33
2013	\$ 11,181,164.36	\$ 434,392.29	\$ 451,719.04	\$ 10,746,772.07	\$ 886,111.33
2014	\$ 10,746,772.07	\$ 451,941.74	\$ 434,169.59	\$ 10,294,830.33	\$ 886,111.33
2015	\$ 10,294,830.33	\$ 470,200.18	\$ 415,911.15	\$ 9,824,630.15	\$ 886,111.33
2016	\$ 9,824,630.15	\$ 489,196.27	\$ 396,915.06	\$ 9,335,433.88	\$ 886,111.33
2017	\$ 9,335,433.88	\$ 508,959.80	\$ 377,151.53	\$ 8,826,474.08	\$ 886,111.33
2018	\$ 8,826,474.08	\$ 529,521.78	\$ 356,589.55	\$ 8,296,952.30	\$ 886,111.33
2019	\$ 8,296,952.30	\$ 550,914.46	\$ 335,196.87	\$ 7,746,037.84	\$ 886,111.33
2020	\$ 7,746,037.84	\$ 573,171.40	\$ 312,939.93	\$ 7,172,866.44	\$ 886,111.33
2021	\$ 7,172,866.44	\$ 596,327.53	\$ 289,783.80	\$ 6,576,538.92	\$ 886,111.33
2022	\$ 6,576,538.92	\$ 620,419.16	\$ 265,692.17	\$ 5,956,119.76	\$ 886,111.33
2023	\$ 5,956,119.76	\$ 645,484.09	\$ 240,627.24	\$ 5,310,635.67	\$ 886,111.33
2024	\$ 5,310,635.67	\$ 671,561.65	\$ 214,549.68	\$ 4,639,074.02	\$ 886,111.33
2025	\$ 4,639,074.02	\$ 698,692.74	\$ 187,418.59	\$ 3,940,381.28	\$ 886,111.33
2026	\$ 3,940,381.28	\$ 726,919.93	\$ 159,191.40	\$ 3,213,461.35	\$ 886,111.33
2027	\$ 3,213,461.35	\$ 756,287.49	\$ 129,823.84	\$ 2,457,173.86	\$ 886,111.33
2028	\$ 2,457,173.86	\$ 786,841.51	\$ 99,269.82	\$ 1,670,332.35	\$ 886,111.33
2029	\$ 1,670,332.35	\$ 818,629.90	\$ 67,481.43	\$ 851,702.45	\$ 886,111.33
2030	\$ 851,702.45	\$ 851,702.45	\$ 34,408.78	\$ (0.00)	\$ 886,111.23
<b>TOTAL</b>		<b>\$ 12,000,000.00</b>	<b>\$ 5,722,226.50</b>		<b>\$ 17,722,226.50</b>

## FEDERATION OF CANADIAN MUNICIPALITIES (FCM)

PRINCIPAL - \$4 million

INTEREST RATE - 2.0% per annum

TERM - 20 years

YEAR	PRINCIPAL Bal b/fwd	PRINCIPAL PAID	INTEREST PAID	PRINCIPAL Bal c/fwd	TOTAL ANNUAL PAYMENT
2014	\$ 4,000,000.00	\$ 81,715.28	\$ 40,109.59	\$ 3,918,284.72	\$ 121,824.87
2015	\$ 3,918,284.72	\$ 166,113.80	\$ 77,535.94	\$ 3,752,170.92	\$ 243,649.74
2016	\$ 3,752,170.92	\$ 169,398.86	\$ 74,250.88	\$ 3,582,772.06	\$ 243,649.74
2017	\$ 3,582,772.06	\$ 172,905.83	\$ 70,743.91	\$ 3,409,866.23	\$ 243,649.74
2018	\$ 3,409,866.23	\$ 176,333.02	\$ 67,316.72	\$ 3,233,533.21	\$ 243,649.74
2019	\$ 3,233,533.21	\$ 179,877.31	\$ 63,772.43	\$ 3,053,655.90	\$ 243,649.74
2020	\$ 3,053,655.90	\$ 183,448.41	\$ 60,201.33	\$ 2,870,207.49	\$ 243,649.74
2021	\$ 2,870,207.49	\$ 187,218.78	\$ 56,430.96	\$ 2,682,988.71	\$ 243,649.74
2022	\$ 2,682,988.71	\$ 190,943.26	\$ 52,706.48	\$ 2,492,045.45	\$ 243,649.74
2023	\$ 2,492,045.45	\$ 194,781.21	\$ 48,868.53	\$ 2,297,264.24	\$ 243,649.74
2024	\$ 2,297,264.24	\$ 198,662.06	\$ 44,987.68	\$ 2,098,602.18	\$ 243,649.74
2025	\$ 2,098,602.18	\$ 202,717.67	\$ 40,932.07	\$ 1,895,884.51	\$ 243,649.74
2026	\$ 1,895,884.51	\$ 206,764.05	\$ 36,885.69	\$ 1,689,120.46	\$ 243,649.74
2027	\$ 1,689,120.46	\$ 210,920.00	\$ 32,729.74	\$ 1,478,200.46	\$ 243,649.74
2028	\$ 1,478,200.46	\$ 215,136.27	\$ 28,513.47	\$ 1,263,064.19	\$ 243,649.74
2029	\$ 1,263,064.19	\$ 219,500.73	\$ 24,149.01	\$ 1,043,563.46	\$ 243,649.74
2030	\$ 1,043,563.46	\$ 223,895.71	\$ 19,754.03	\$ 819,667.75	\$ 243,649.74
2031	\$ 819,667.75	\$ 228,396.01	\$ 15,253.73	\$ 591,271.74	\$ 243,649.74
2032	\$ 591,271.74	\$ 232,975.47	\$ 10,674.27	\$ 358,296.27	\$ 243,649.74
2033	\$ 358,296.27	\$ 237,674.40	\$ 5,975.34	\$ 120,621.87	\$ 243,649.74
2034	\$ 120,621.87	\$ 120,621.87	\$ 1,202.91	\$ 0.00	\$ 121,824.78
<b>TOTAL</b>		<b>\$ 4,000,000.00</b>	<b>\$ 872,994.71</b>		<b>\$ 4,872,994.71</b>



### 2025 CAPITAL BUDGET

#### Capital Budget Overview

The City of Markham defines an expenditure as a capital expenditure when it meets the following three requirements:

- 1) Expected useful life longer than one year
- 2) Total costs meet or exceed \$5,000
- 3) Alignment with the City's Corporate Goals

Capital projects can be phased in over several years. A monthly report is provided to internal staff by the Finance Department on all open Capital Projects with information on each project's expenditures against budget for tracking purposes.

Approximately 46% of the 2025 Capital Budget is funded from the Development Charge Reserve (23%) and the Life Cycle Replacement and Capital Reserve Fund (23%). Each year, a portion of the Operating Budget is transferred to the Life Cycle Replacement and Capital Reserve Fund as a 'Transfer to Reserves' for the following purposes:

- to fund replacement and rehabilitation of existing assets, categorized as 'Operating Life Cycle Funds';
- to fund new assets and the non-growth share of growth-related projects; categorized as 'Operating Non-Life Cycle Funds'.

The City conducts two long terms studies for each year's Capital Budget:

Under **Bill 23**, the Development Charges (DC) Background study is legislatively required to be conducted every ten years, and is made up of two components relating to growth:

- City-Wide Hard Services; relating to cost recovery for major roads, sidewalks, streetlights and storm water management
- City-Wide Soft Services; relating to cost recovery for facilities, parking, parks development and public works.

The DC Background Study was updated in 2022, with the study for City-Wide Hard Services covering the period from 2022 - 2031, and the study for City-Wide Soft Services covering the period from 2022 - 2031.

Both the Life Cycle and Waterworks Reserve studies are updated annually to determine if there are sufficient funds in the Life Cycle Replacement and Capital Reserve Fund and the Waterworks Stabilization and Capital Fund for the rehabilitation and replacement of the City's existing assets for the next 25 years based on known inflows and outflows.

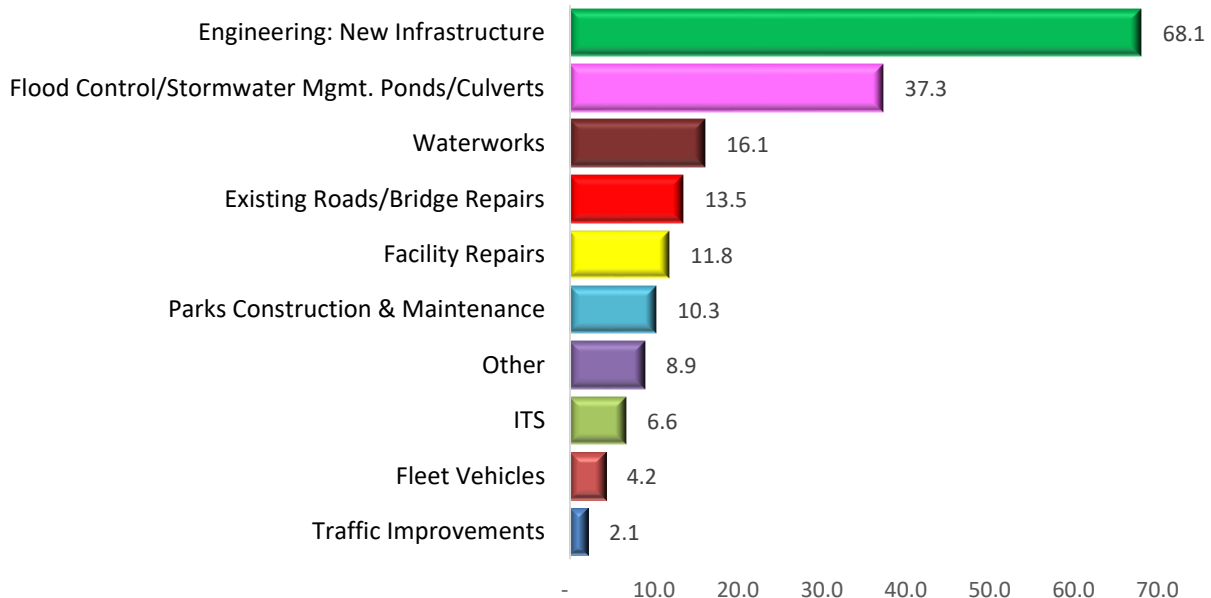


## Budget 2025: A Markham Milestone

### Budget Details

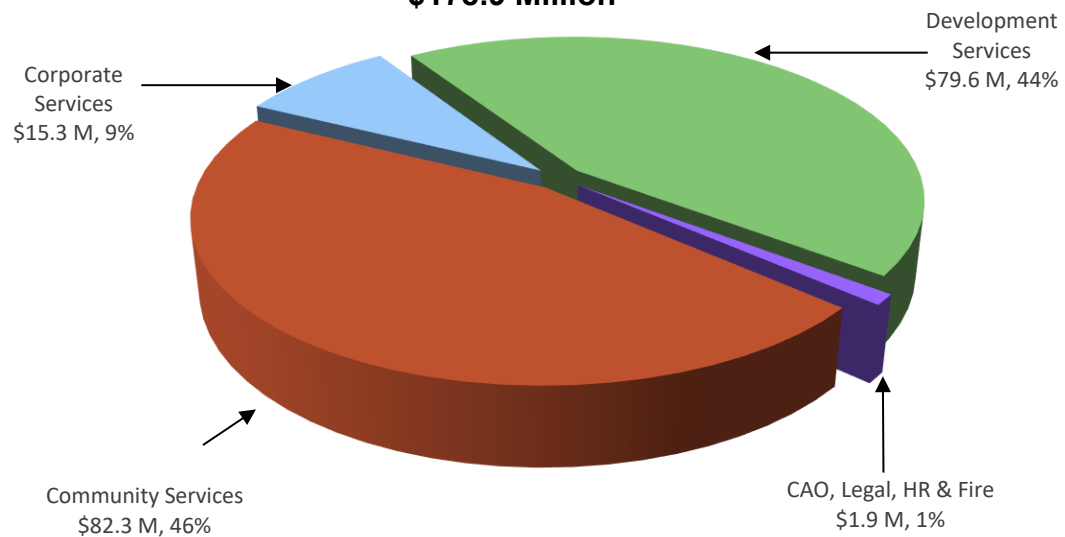
Breakdown of the City of Markham's 2025 approved \$178.9M Capital Budget is shown below, by type:

#### Total \$178.9 Million



The Capital Budget is allocated by Commission as follows:

#### 2025 Capital Budget by Commission \$178.9 Million





## Budget 2025: A Markham Milestone

The 2025 Capital Budget of \$178.9M is funded through a variety of sources. Approximately \$82.9M (46.3%) of the Capital Budget is funded through the Life Cycle Replacement and Capital Reserve Fund, and Development Charges Reserve, while the remaining \$96.0M (53.7%) of the Capital Budget is made up of the Canada Community Building Fund Reserve and Other Reserves. The following schedule presents the allocation of the Capital Budget by Department according to funding source

### 2025 Capital Budget by Department and by Funding Source

A complete 2025 Capital project listing is included at the end of this section.

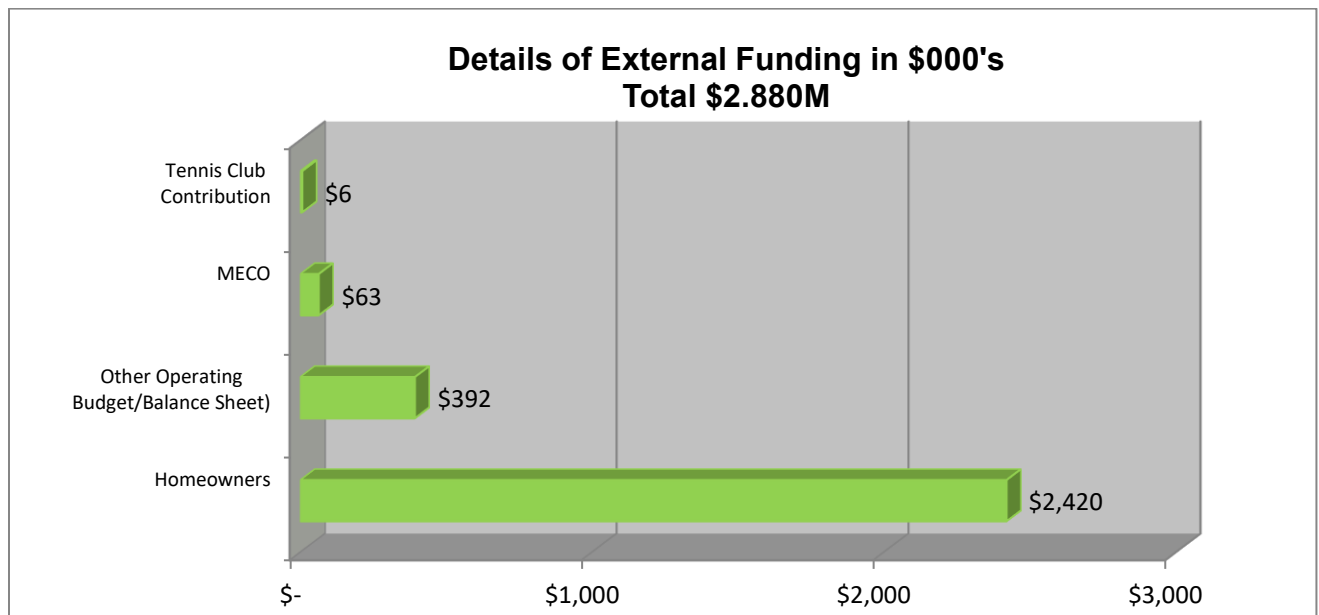
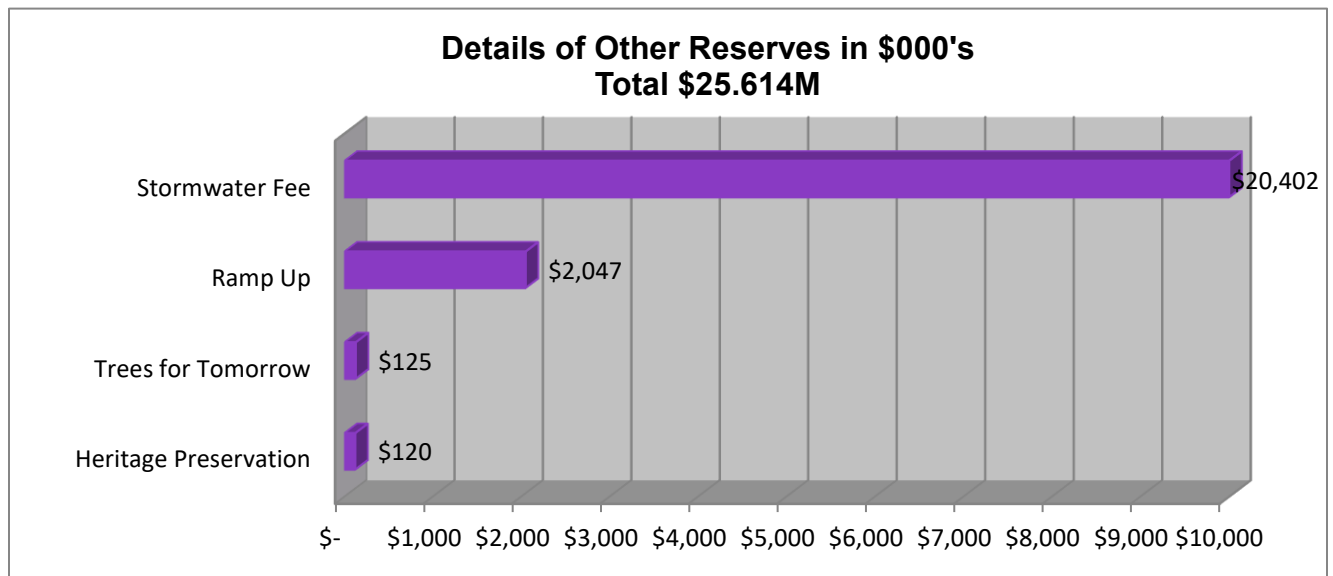
(in 000's)	Operating Budget (Tax Funded)	Life Cycle Replacement and Capital Reserve	Development Charges (DC Reserve)	Development & Building Fees	Canada Community Building Fund	Waterworks Stabilization and Capital Reserve	Non-DC Growth Reserve	Other Reserves	Total 2025 Budget	2024 Budget
Arts Centres	-	-	-	-	-	-	-	-	-	363
Culture	-	-	-	-	-	-	-	-	-	248
Design	583	1,626	3,035	-	-	-	55	2,047	7,345	4,041
Building Services	-	-	-	95	-	-	-	-	95	-
Engineering	-	654	28,281	-	-	-	2,865	38,171	69,970	47,609
Museum	-	45	-	-	-	-	-	-	45	24
Planning	-	-	864	-	-	-	-	120	984	2,489
Theatre	-	1,147	-	-	-	-	-	-	1,147	197
<b>Development Services</b>	<b>583</b>	<b>3,471</b>	<b>32,179</b>	<b>95</b>	<b>-</b>	<b>-</b>	<b>2,920</b>	<b>40,337</b>	<b>79,586</b>	<b>54,970</b>
Legal	-	-	-	407	-	-	-	-	407	-
People Services	-	-	-	-	-	-	-	-	-	-
Fire & Emergency Services	125	1,066	272	-	-	-	-	14	1,476	1,157
<b>CAO, Legal, HR &amp; Fire</b>	<b>125</b>	<b>1,066</b>	<b>272</b>	<b>407</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>1,883</b>	<b>1,157</b>
Financial Services	160	-	1,212	28	-	12	-	-	1,412	1,079
Legislative Services	-	-	-	-	-	-	-	-	-	21
Sustainability & Asset Management	200	6,636	27	-	-	273	-	69	7,205	9,868
ITS	589	4,756	-	781	-	352	-	169	6,647	5,698
<b>Corporate Services</b>	<b>949</b>	<b>11,393</b>	<b>1,239</b>	<b>809</b>	<b>-</b>	<b>637</b>	<b>-</b>	<b>237</b>	<b>15,264</b>	<b>16,666</b>
Environmental Services - Stormwater	-	5,127	4,550	-	1,500	430	-	-	11,607	10,887
Environmental Services - Infrastructure	102	5,406	-	-	2,000	-	-	20,402	27,910	6,143
Environmental Services - Waste	-	-	110	-	-	-	-	-	110	108
Environmental Services - Waterworks	-	-	-	-	-	16,083	-	-	16,083	4,273
Markham Public Library	-	3,235	-	-	-	-	-	-	3,235	232
Operations - Business & Technical Services	-	-	-	-	-	-	-	-	-	-
Operations - Fleet	-	1,760	2,448	-	-	-	-	-	4,208	7,785
Operations - Parks	131	2,674	-	-	-	-	-	125	2,930	8,724
Operations - Roads	-	3,054	497	-	8,125	-	-	-	11,675	6,847
Operations - Utility Inspection & Survey	-	-	-	-	-	-	-	-	-	260
Recreation Services	40	4,459	-	-	-	-	-	-	4,499	10,143
<b>Community Services</b>	<b>273</b>	<b>25,714</b>	<b>7,605</b>	<b>-</b>	<b>11,625</b>	<b>16,512</b>	<b>-</b>	<b>20,527</b>	<b>82,257</b>	<b>55,403</b>
Corporate Wide	-	-	-	-	-	-	-	-	-	-
<b>Corporate Wide</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>1,930</b>	<b>41,643</b>	<b>41,295</b>	<b>1,311</b>	<b>11,625</b>	<b>17,149</b>	<b>2,920</b>	<b>61,116</b>	<b>178,989</b>	<b>128,195</b>
	<b>1%</b>	<b>23%</b>	<b>23%</b>	<b>1%</b>	<b>6%</b>	<b>10%</b>	<b>2%</b>	<b>34%</b>		





## 2025 CAPITAL BUDGET OTHER RESERVES BREAKDOWN

Other Reserves refers to external funding and other sources of funding comprising of internal Capital Reserves not listed in the Capital Budget by Department schedule. The following two charts show a breakdown of the Capital Reserves and External Funding that are used to fund a portion of the approved 2025 Capital Projects:





## 2025 Capital Induced Operating Costs / Savings

Capital induced operating costs / savings are incorporated to the City's Operating Budget during the year of project completion. Projects with capital induced costs / savings that impact the City's Operating Budget are as follows:

		<u>2025 Annualized Operating Impact costs/(savings) (in \$000's)</u>	<u>Comments</u>
<u>Project #</u>	<u>Department/Capital Project Description</u>		
<b><u>ITS</u></b>			
25070	ITS - Send Word Now Replacement - Computer Software	\$15	Annual Software Maintenance & Support
25075	ITS - MS Viva/Performance Management Tool	\$169	5 Year Cost of 1200 User Licences
		<b><u>\$184</u></b>	
<b><u>Operations - Parks</u></b>			
25175	Floodlights, Poles & Cross Arms Replacement	(\$3)	LED light hydro savings
		<b><u>(\$3)</u></b>	
<b><u>Operations - Fleet</u></b>			
25192	New Fleet - Main Street Unionville	\$138	2 New Truck Drivers (1 Full Time, 1 Part Time)
25192	New Fleet - Main Street Unionville	\$42	Vehicle Parts, Maintenance & Hwy Tolls
25193	New Fleet - Parks	\$6	Vehicle Parts & Maintenance
25194	New Fleet - Recreation	\$11	Vehicle Parts, Maintenance & Fuel
		<b><u>\$185</u></b>	
<b>Total Capital Induced Operating Costs / (Savings)</b>		<b><u>\$366</u></b>	

## BUILDING MARKHAM'S FUTURE TOGETHER STRATEGIC PLAN

As discussed in Section 2 – Corporate Strategic Plan and Section 3 – 2025 Budget, Department Business Plans are aligned to Corporate Strategic Goals and Capital project requests achieve the Departmental Objectives in the Business Plans.

The following section summarizes the 2025 Capital projects in relation to Council's 2020 – 2026 Strategic Plan:

### Goal 1: Exceptional Services by Exceptional People

- \$9.0M for repairs and replacements at recreation, library and cultural facilities
- \$6.6M ITS asset replacements, initiatives, and portal extensions and upgrades
- \$4.1M for parks maintenance and playground and court replacements/rehabilitation
- \$3.3M for facility upgrades at recreation, library, and cultural facilities
- \$3.2M Library collections & e-resources



### Goal 2: Engaged, Diverse, Thriving and Vibrant City

- \$4.3M – Active Transportation Master Plan priority locations construction
- \$2.0M – Enterprise Boulevard at Bill Crothers Secondary School (design and construction) \*
- \$1.6M – Royal Orchard Parkette & York Downs East Phase 2/2B: Design and Construction
- \$1.4M – Berczy Glen Rinas Phase 2 – Parkette & Berczy Glen Roman Phase 2
- \$0.98M – Theatre facility upgrades, repairs, and maintenance
- \$0.4M – McCowan Reservoir cricket pitch soil removal project
- \$0.4M – Reforestation of City-owned natural areas

### Goal 3: Safe, Sustainable and Complete Community

- \$22.4M Markham Village Flood Control Phase 1B - Construction
- \$22.0M Victoria Square Blvd Storm Sewer & Watermain Construction
- \$11.0M Cast Iron Watermain Replacement – Design & Construction
- \$9.1M Sidewalk Program (Design & Construction)
- \$8.2M Asphalt Resurfacing
- \$8.1M Fleet Replacement & Refurbishment – Including fire and non-fire\*
- \$2.3M New Traffic Signals – Design & Construction
- \$3.7M Water treatment and SWM pond cleaning

### Goal 4: Stewardship of Money and Resources

- Annual update of the Life Cycle Reserve Study in order to determine adequacy of the Life Cycle Replacement and Capital Reserve Fund to sustain the future replacement and rehabilitation requirements of existing assets over the next 25 years based on known inflows and outflows

\*Denotes a 2024 In-Year Project.



## LONG TERM CAPITAL BUDGET FORECAST

### Growth Related Projects – Development Charges Reserve

Capital Infrastructure related to growth in the City is both material in dollars and critical to the City's service level commitments to its residents and business owners. Capital infrastructure projects include water/sewer, roads, community centres, libraries, parks, and fire stations. As the City grows, the infrastructure to serve and support the new communities must grow also.

Growth related capital is mainly funded from Development Charges (DCs) collected from Developers in the City of Markham. Development Charges are governed by the City's DC By-laws, which are updated every ten years. The City of Markham updated its Development Charges Background Study (DC Study) and DC By-laws in June 2022.

A preliminary capital forecast based on the proposed 2022 DC Study information is included for the period 2026 to 2030:

#### 2026 to 2030 Capital Budget Forecast (in \$000's – gross cost)

Category	2026	2027	2028	2029	2030	TOTAL
(A) General Government	2,165.0	2,165.0	2,165.0	2,165.0	2,165.0	<b>10,825.0</b>
(B) Library	20,883.3	-	-	-	17,935.7	<b>38,819.0</b>
(C) Fire Services	-	-	-	-	13,719.2	<b>13,719.2</b>
(D) Indoor Recreation	54,460.0	6,765.0	-	57,524.5	151,355.0	<b>270,104.5</b>
(E) Park Development & Facilities	50,210.2	3,864.3	-	-	-	<b>54,074.5</b>
(F) Public Works	-	-	-	-	-	-
(G) Waste Management	1,001.4	-	-	-	-	<b>1,001.4</b>
<b>TOTAL</b>	<b>128,719.9</b>	<b>12,794.3</b>	<b>2,165.0</b>	<b>59,689.5</b>	<b>185,175.0</b>	<b>388,543.6</b>

Notes: Listing of Growth Category Details

- A. Growth-Related Studies
- B. Buildings, Land, Furniture & Equipment, Materials
- C. Buildings, Land, Furniture & Equipment, Firefighter Equipment, Fire Vehicles
- D. Major Facilities, Land, Equipment
- E. Park Development, Vehicles & Equipment, Buildings, Land
- F. Buildings, Land, Furniture & Equipment, Fleet
- G. Buildings, Land, Furniture & Equipment, Fleet

### Non-Growth Related Projects – Life Cycle Replacement and Capital Reserve Fund

In 2005, Council approved a reserve study that examined, among other topics, the projected repair and replacement expenditures related to the City's aging capital infrastructure (e.g. bridges, roads, vehicles). The study identified the age of the assets, the expected Life Cycle of the assets and projected replacement costs in order to quantify the City's future expenditures, by year. A reserve fund, the Life Cycle Replacement and Capital Reserve, was



## Budget 2025: A Markham Milestone

established to provide a source of funding for the future repair, preventative maintenance and replacement of infrastructure. More details on this reserve are included in the Reserve Policy section.

The City's Reserve Study is updated annually to account for additional assets, the refinement of assumptions on asset replacement cycles, and for adjustments to replacement costs. The following chart projects the City's non-growth related capital expenditures (e.g., repairs, preventative maintenance, replacement of infrastructure) based upon inventory in the Life Cycle reserve model.

A capital forecast based on the 2025 Life Cycle Reserve Study Update is included for the period 2026 to 2030.

### 2026 to 2030 Capital Budget Forecast (in \$000's – gross cost)

Category	2026	2027	2028	2029	2030	TOTAL
Facilities	33,013	24,893	17,099	12,976	27,294	115,274
Fire Fighter Equipment	525	991	905	826	1,066	4,313
ITS Infrastructure	1,642	399	1,394	5,777	3,230	12,443
Library Collections	3,266	3,359	3,426	3,494	3,564	17,109
Parks	5,028	4,061	4,251	5,773	3,694	22,807
Public Realm	80	24	92	71	26	293
Roads	11,094	13,387	12,094	14,405	13,841	64,822
Storm Sewers, Storm Water Mgmt & Landfill	6,251	8,196	3,996	12,835	7,921	39,199
Streetlights	3,205	358	3,243	258	3,513	10,577
Structures (Bridges & Culverts)	23,961	10,114	1,993	4,001	12,048	52,118
Traffic Signals	613	550	580	812	1,171	3,727
Utility Inspection and Business Technical	509	0	142	395	148	1,195
Vehicles	3,632	7,125	3,750	7,127	4,803	26,438
<b>TOTAL</b>	<b>92,820</b>	<b>73,458</b>	<b>52,966</b>	<b>68,751</b>	<b>82,318</b>	<b>370,313</b>



## 2025 CAPITAL BUDGET PROJECT LISTING (in \$ Dollars)

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
<b>Development Services</b>							
<b>Museum</b>							
25001	Museum Maintenance	44,800		44,800			
	<b>TOTAL Museum</b>	<b>44,800</b>	-	<b>44,800</b>	-	-	-
<b>Theatre</b>							
25002	Theatre-Auditorium Audio System	543,200		543,200			
25003	Theatre-Lobby Tile & Carpet Flooring	212,700		212,700			
25004	Theatre-Projection System	128,700		128,700			
25005	Theatre-Stage & Building Maintenance	100,200		100,200			
	<b>TOTAL Theatre</b>	<b>984,800</b>	-	<b>984,800</b>	-	-	-
<b>Arts Centres</b>							
25006	Gallery Electrical Load Assessment	14,400		14,400			
25007	Gallery HVAC Repairs	101,900		101,900			
25008	Gallery McKay Exterior and Interior Maintenance	45,700		45,700			
	<b>TOTAL Arts Centres</b>	<b>162,000</b>	-	<b>162,000</b>	-	-	-
<b>Building Services</b>							
25009	Building Standards e-Plan Portal Enhancements	95,100					95,100
	<b>TOTAL Building Services</b>	<b>95,100</b>	-	-	-	-	<b>95,100</b>
<b>Planning</b>							
25010	Designated Heritage Property Grant Program	60,000					60,000
25011	Heritage Façade Improvement/Sign Replacement	60,000					60,000
25012	Planning & Urban Design Department Staff Recovery	863,700			863,700		
	<b>TOTAL Planning</b>	<b>983,700</b>	-	-	<b>863,700</b>	-	<b>120,000</b>
<b>Parks Design &amp; Construction</b>							
25013	AODA Playground Refurbishments - Year 3 of 4	1,484,100					1,484,100
25014	Baseball Backstop Fencing and Outfield Fencing	627,000	258,500	368,500			
25015	Berczy Glen Rinas Phase 2 - Parkette Block 164	289,300			289,300		
25016	Berczy Glen Roman Phase II	1,133,600			1,133,600		
25017	Community Garden Maintenance	45,800	22,800	23,000			
25018	Court Resurfacing/Rebuild & Fencing	215,800		215,800			
25019	Parkland Dedication Bylaw update	60,900			6,090		54,810
25020	Pickleball Court Lining Project	8,400	8,400				
25021	Playground Replacements	1,801,100	292,850	945,768			562,482
25022	Royal Orchard Parkette	387,700			387,700		
25023	Shade Structure Refurbishment	72,800		72,800			
25024	York Downs East Phase 2&2B - NP Blk 148	1,218,500			1,218,500		
	<b>TOTAL Parks Design &amp; Construction</b>	<b>7,345,000</b>	<b>582,550</b>	<b>1,625,868</b>	<b>3,035,190</b>	-	<b>2,101,392</b>
<b>Engineering</b>							
25025	Active School Travel Program	109,700					109,700
25026	ATMP 7 Priority Locations (Construction)	4,338,000			2,819,700		1,518,300
25027	Compensation Guidelines for Underground SWM Tanks	39,300			39,300		
25028	Cycling and Pedestrian Advisory Committee (CPAC)	28,000					28,000
25029	East Precinct Tributary 5 Class Environmental Assessment	367,500			367,500		
25030	Engineering Staff Salary Recovery	578,400			578,400		
25031	Hwy 7 Pedestrian Underpass & Path Extension - CA&SI	331,700			331,700		
25032	Hwy 7 Pedestrian Underpass&Path Extension- Construction	1,474,500			1,474,500		
25033	Markham Centre Trails - Projects 6 & 7 - EA	599,300			389,545		209,755
25034	Markham Cycles	28,000					28,000
25035	Markham Cycling Day Event	22,400					22,400
25036	New Traffic Signals & PXOs (Design)	821,200			506,200		315,000
25037	New Traffic Signals (Construction)	1,518,100			1,518,100		
25038	Residential Infill Service Connections	2,419,500					2,419,500
25039	Rodick Road and Miller Avenue – Detailed Design	3,216,700			3,216,700		





## 2025 CAPITAL BUDGET PROJECT LISTING (in \$ Dollars)

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
25040	Rodick Road Corridor Safety & Feasibility Study	243,700			243,700		
25041	Sidewalk Construction Program	4,731,600			3,075,540		1,656,060
25042	Sidewalk Construction Program - CA & SI	698,400			453,960		244,440
25043	Sidewalk Design Program	3,667,400			2,383,810		1,283,590
25044	Simcoe Promenade – Landscape	73,700			73,700		
25045	Smart Commute Markham-Richmond Hill	76,300			76,300		
25046	Speed Display Board Procurement	33,600		33,600			
25047	Streetlighting Peer Review	97,500					97,500
25048	Traffic Assets Replacement	619,900		619,900			
25049	Traffic Operational Improvements	62,000			40,300		21,700
25050	Victoria Square Blvd Storm Sewer & Watermain Const.	21,926,200			2,461,000		19,465,200
25051	Hwy 7 Pedestrian Underpass & Path Extension- Construction	2,523,000			126,150		2,396,850
25052	Woodbine Avenue Watermain CA&SI	2,179,300			901,600		1,277,700
25053	Woodbine Avenue Watermain Construction	17,145,200			5,482,600		11,662,600
<b>TOTAL Engineering</b>		<b>69,970,100</b>	<b>-</b>	<b>653,500</b>	<b>26,560,305</b>	<b>-</b>	<b>42,756,295</b>
<b>TOTAL Development Services</b>		<b>79,585,500</b>	<b>582,550</b>	<b>3,470,968</b>	<b>30,459,195</b>	<b>-</b>	<b>45,072,787</b>
<b>Chief Administrative Office</b>							
<b>Legal Services</b>							
25054	OLT - Growth Related Hearings	407,000					407,000
<b>TOTAL Legal Services</b>		<b>407,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>407,000</b>
<b>Fire &amp; Emergency Services</b>							
25055	Defibrillator & Accessories Replacement	66,800		66,800			
25056	Digital Fire Extinguisher Training System	22,800		8,900			13,900
25057	Fire Hose Replacement	65,800		65,800			
25058	Firefighting Tools & Equipment Replacement	105,500		105,500			
25059	Hose Rolling Equip. Package & RIC Kit Replacement	18,400		18,400			
25060	Radio Equipment - Expansion	110,900			110,900		
25061	Radio Equipment Replacement	610,500		610,500			
25062	Replacement of Equip. due to Staff Retirements	156,900		156,900			
25063	Self Contained Breathing Apparatus Decontamination	125,000	125,000				
25064	Training Facility Expansion	160,600			160,600		
25065	Water Rescue Equipment Replacement	33,200		33,200			
<b>TOTAL Fire &amp; Emergency Services</b>		<b>1,476,400</b>	<b>125,000</b>	<b>1,066,000</b>	<b>271,500</b>	<b>-</b>	<b>13,900</b>
<b>TOTAL Chief Administrative Officer</b>		<b>1,883,400</b>	<b>125,000</b>	<b>1,066,000</b>	<b>271,500</b>	<b>-</b>	<b>420,900</b>
<b>Corporate Services</b>							
<b>IT Services</b>							
25066	ITS - Additional Funding - Digitization of PS files	432,600		432,600			
25067	ITS - Enterprise Resource Planning Replacement Funding	3,160,500		2,528,400			632,100
25068	ITS - Mimsy Replacement/Cloud Migration	352,700	352,700				
25069	ITS - Xplor Recreation: Tennis Booking Enhancements	66,800					66,800
25070	ITS - Send Word Now Replacement	42,700	42,700				
25071	TS - Intalex Upgrade	20,300					20,300
25072	ITS - Destech Consulting	101,800					101,800
25073	ITS - GIS and Data Team Licensing and Solutions	175,700	140,560				35,140
25074	ITS - Life Cycle Asset Replacement	1,740,100		1,395,130			344,970
25075	ITS - MS Viva/Performance Management Tool	500,000		400,000			100,000
25076	ITS - New A/V Equipment for Meeting Rooms	53,400	53,400				
<b>TOTAL IT Services</b>		<b>6,646,600</b>	<b>589,360</b>	<b>4,756,130</b>	<b>-</b>	<b>-</b>	<b>1,301,110</b>
<b>Finance</b>							
25077	Implementing People Services Payroll Review Outcomes	200,000	160,000				40,000
25078	Internal Project Management	1,212,400			1,212,400		
<b>TOTAL Finance</b>		<b>1,412,400</b>	<b>160,000</b>	<b>-</b>	<b>1,212,400</b>	<b>-</b>	<b>40,000</b>



## 2025 CAPITAL BUDGET PROJECT LISTING (in \$ Dollars)

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
<b>Sustainability and Asset Management</b>							
25079	8100 Warden Facility Repair and/or Replacement Project	373,100		373,100			
25080	Accessibility, Diversity, Equity and Inclusion Project	200,000	200,000				
25081	Civic Centre Repair and/or Replacement Projects	368,800		368,800			
25082	Corporate Accommodations	255,000		255,000			
25083	Corporate Electric Vehicle (EV) Charger Expansion	89,400			26,820		62,580
25084	Corporate Security Operations & System Upgrades	318,200		318,200			
25085	Designated Substances Management	57,100		57,100			
25086	Fire Facilities Repair and/or Replacement Projects	418,700		418,700			
25087	Generator Upgrades	513,400		289,700			223,700
25088	Library Facilities Repair and/or Replacement Projects	288,200		288,200			
25089	Life Cycle Design Work - Consulting	102,000		102,000			
25090	Milliken Park Pumping Station Structural Improvements	49,300					49,300
25091	Municipal Building Backflow Prevention - Annual Testing	35,000		35,000			
25092	Museum - Various Buildings	766,700		766,700			
25093	Operations Facilities Repair/ Replacement Projects	141,600		141,600			
25094	Other Facilities Repair and/or Replacement Projects	82,100		82,100			
25095	Parking Lot Light Replacement	183,600		183,600			
25096	Preliminary Electrical Infrastructure Assessment Study	271,400		271,400			
25097	Roofing Maintenance and Repair	163,200		163,200			
25098	Roofing Replacement Projects	1,277,000		1,277,000			
25099	Salary Recoveries for Staff	1,190,500		1,190,500			
25100	Satellite Community Centre Repair and/or Replacement	44,900		44,900			
25101	Tennis Clubhouse Repair and/or Replacement Projects	15,800		9,680			6,120
<b>TOTAL Sustainability and Asset Management</b>		<b>7,205,000</b>	<b>200,000</b>	<b>6,636,480</b>	<b>26,820</b>	<b>-</b>	<b>341,700</b>
<b>TOTAL Corporate Services</b>		<b>15,264,000</b>	<b>949,360</b>	<b>11,392,610</b>	<b>1,239,220</b>	<b>-</b>	<b>1,682,810</b>
<b>Community Services</b>							
<b>Recreation Services</b>							
25102	Aaniin C.C. Amar Ery Atrium Projector Replacement	50,000		50,000			
25103	Aaniin C.C. Exterior Hardscape Remediation	122,200		122,200			
25104	Aaniin C.C. Gymnasium and Pool Blinds Replacement	121,900		121,900			
25105	Aaniin C.C. Wall Mirrors Replacement	13,100		13,100			
25106	Angus Glen C.C. Domestic Hot Water Tank Reline	10,000		10,000			
25107	Angus Glen C.C. Exterior Walkway Replacement	242,200		242,200			
25108	Angus Glen C.C. Office Furniture Replacement	61,500		61,500			
25109	Angus Glen C.C. Plate and Frame Re-Gasket	50,400		50,400			
25110	Armada C.C. Divider Walls Replacement	148,000		148,000			
25111	Centennial C.C. Arena Rubber Flooring Replacement	140,700		140,700			
25112	Centennial C.C. Kitchen Equipment Replacement	81,000		81,000			
25113	Centennial C.C. Pool Equipment Replacement	66,000		66,000			
25114	Community Outreach Trailer Wrap Replacement	7,200		7,200			
25115	Cornell C.C. Acoustic Panels Replacement	13,000		13,000			
25116	Cornell C.C. Air Dryers Replacement	44,900		44,900			
25117	Cornell C.C. Fitness Flooring Replacement	27,500		27,500			
25118	Cornell C.C. Glycol Pump Replacement	10,000		10,000			
25119	Cornell C.C. Parking Structure Repairs	435,000		435,000			
25120	Crosby C.C. Score Clock Replacement	12,100		12,100			
25121	Crosby C.C. Washroom Partition Replacement	13,200		13,200			
25122	Heintzman House Garage Doors Replacement	14,200		14,200			
25123	Markham Village C.C. Exterior Sign Replacement	28,000		28,000			
25124	Markham Village C.C. Facility Asset Replacement	33,600		33,600			



## 2025 CAPITAL BUDGET PROJECT LISTING

(in \$ Dollars)

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
25125	Milliken Mills C.C. Kitchen Refurbishment	118,200		118,200			
25126	Milliken Mills C.C. Library Flooring Replacement	66,300		66,300			
25127	Milliken Mills C.C. Mechanical Replacement	15,000		15,000			
25128	Milliken Mills C.C. Pool Tile Replacement	366,000		366,000			
25129	Milliken Mills C.C. Site Restoration (Phase 2 of 2)	349,400		349,400			
25130	Mount Joy C.C. Electrical Assets Replacement	305,600		305,600			
25131	Mount Joy C.C. Washrooms Refurbishment	87,300		87,300			
25132	Pan Am Centre Exterior Signage	40,000	40,000				
25133	Pan Am Centre Exterior Sliding Doors Replacement	40,000		40,000			
25134	Pan Am Centre Pool Hall Refurbishment	85,000		85,000			
25135	Pan Am Centre Timing Equipment Replacement	20,000		20,000			
25136	Pingle House Furniture Replacement	27,000		27,000			
25137	Recreation AED Program Replacement	15,700		15,700			
25138	Recreation Aquatics Equipment Replacement	88,000		88,000			
25139	Recreation Facility Security Access Project	60,000		60,000			
25140	Recreation Fitness Equipment Replacement	145,000		145,000			
25141	Recreation Marquee Replacement	313,000		313,000			
25142	Recreation Painting Projects	86,800		86,800			
25143	Recreation Pool Drain Line Inspection	25,000		25,000			
25144	Recreation Pool Grouting Replacement	75,200		75,200			
25145	Recreation Program Equipment Replacement	97,800		97,800			
25146	Recreation Tables and Chairs Replacement	56,200		56,200			
25147	Rouge River C.C. Building Condition Audits	30,000		30,000			
25148	Thornhill C.C. Hallway and Kitchen Floor Replacement	22,400		22,400			
25149	Thornhill C.C. Pool Dectron Replacement	196,000		196,000			
25150	Thornhill C.C. Senior Centre Kitchen Refurbishment	21,900		21,900			
<b><u>TOTAL Recreation Services</u></b>		<b>4,498,500</b>	<b>40,000</b>	<b>4,458,500</b>	-	-	-
<b>Markham Public Library</b>							
25151	Library Collections	3,040,100		3,040,100			
25152	Library Furniture, Equipment & Shelving Replacement	194,900		194,900			
<b><u>TOTAL Markham Public Library</u></b>		<b>3,235,000</b>	-	<b>3,235,000</b>	-	-	-
<b>Operations - Roads</b>							
25153	Asphalt Resurfacing	8,206,100		81,351			8,124,749
25154	Boulevard Repairs	89,800		89,800			
25155	Bridge Structure Preventative Maintenance - Roads	27,900		27,900			
25156	City Owned Entrance Feature Rehabilitation/Replacement	38,000		38,000			
25157	City Owned Fence Replacement Program	93,900		93,900			
25158	Citywide Ditching Program	167,100		167,100			
25159	Emergency Repairs	165,500		165,500			
25160	Guiderail- Install/Upgrade	414,300		414,300			
25161	Incremental Growth Related Winter Maintenance Vehicles	496,700			496,700		
25162	Localized Repairs - Curb & Sidewalk	1,439,900		1,439,900			
25163	Localized Repairs - Interlock	195,200		195,200			
25164	Localized Repairs - Parking Lots	102,800		102,800			
25165	Parking Lots- Rehabilitation	15,300		15,300			
25166	Retaining Wall Repair Program	67,200		67,200			
25167	Storm Channel Maintenance	21,900		21,900			
25168	Storm Water Retention Pond Maintenance Program	57,300		57,300			
25169	Survey Monument Replacement	76,200		76,200			
<b><u>TOTAL Operations - Roads</u></b>		<b>11,675,100</b>	-	<b>3,053,651</b>	<b>496,700</b>	-	<b>8,124,749</b>



## 2025 CAPITAL BUDGET PROJECT LISTING

(in \$ Dollars)

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
<b>Operations - Parks</b>							
25170	Boulevard/Park Trees Replacement	899,600		899,600			
25171	Bridge Structure Preventative Maintenance in Parks	27,900		27,900			
25172	Cemetery Fence Repair/Replacement	30,700		30,700			
25173	City Park Furniture / Amenities	189,400		189,400			
25174	Clay Tennis Court Maintenance	9,200		9,200			
25175	Floodlights, Poles & Cross Arms Replacement	304,900		304,900			
25176	Goal Posts Replacement	9,000		9,000			
25177	Irrigation Refurbishment/Rehabilitation	61,000		61,000			
25178	Markham Trees for Tomorrow	125,300					125,300
25179	Parks Lighting Replacement	251,800		251,800			
25180	Pathways Resurfacing	154,400		154,400			
25181	Relamping & Fixtures Refurbishment	43,500		43,500			
25182	Replacement of Seasonal Containers	18,300		18,300			
25183	Simonston Waterplay Replacement	488,400		488,400			
25184	Sportsfield Maintenance & Reconstruction	174,100		174,100			
25185	Swan Lake Permanent Goose Exclusion Fence	131,000	131,000				
25186	Talc Cabinet Replacement	11,800		11,800			
<b>TOTAL Operations - Parks</b>		<b>2,930,300</b>	<b>131,000</b>	<b>2,674,000</b>	<b>-</b>	<b>-</b>	<b>125,300</b>
<b>Operations - Fleet</b>							
25187	Corporate Fleet Growth	10,200			10,200		
25188	Corporate Fleet Refurbishing	40,100		40,100			
25189	Corporate Fleet Replacement - Fire	1,608,900		1,608,900			
25190	Ice Resurfacing Machine Replacement	110,800		110,800			
25191	New Fleet - Fire - Auxiliary Roll Off Apparatus	1,793,000			1,793,000		
25192	New Fleet - Main Street Unionville	556,900			556,900		
25193	New Fleet - Parks	7,800			7,800		
25194	New Fleet - Recreation	80,200			80,200		
<b>TOTAL Operations - Fleet</b>		<b>4,207,900</b>	<b>-</b>	<b>1,759,800</b>	<b>2,448,100</b>	<b>-</b>	<b>-</b>
<b>Environmental Services - Infrastructure</b>							
25195	Boardwalk Rehabilitation (Design + Const.) - 6 structures	897,200		897,200			
25196	Bridges and Culverts - Condition Inspection	91,600		91,600			
25197	Culvert Rehabilitation (C038)- Constr. & CA	400,000		400,000			
25198	Markham Village Flood Control Phase 1B - Construction	22,402,100					22,402,100
25199	Storm Culverts Rehabilitation	1,230,000		1,230,000			
25200	Streetlights - Miscellaneous Requests	101,900	101,900				
25201	Streetlights - Poles Replacement	137,200		137,200			
25202	Structures Minor Rehabilitation (15 structures)	753,200		753,200			
25203	Structures Program-Full-Time Staff	166,700		166,700			
25204	Toogood Pond Dam - Rehabilitation Const	1,730,000		1,730,000			
<b>TOTAL Environmental Services - Infrastructure</b>		<b>27,909,900</b>	<b>101,900</b>	<b>5,405,900</b>	<b>-</b>	<b>-</b>	<b>22,402,100</b>
<b>Environmental Services - Stormwater</b>							
25205	Erosion Restoration Program (Emergency Works)	7,000,000		2,450,000	4,550,000		
25206	Evaluation of Swan Lake (Long-Term Plan)	25,400		25,400			
25207	Oil Grit Separators (OGS) - Inspection and Cleaning	138,100		138,100			
25208	Planting of submerged aquatic vegetation	20,400		20,400			
25209	Rain Gauge Replacement	36,300		36,300			
25210	Storm and Sanitary Sewer CCTV Inspection	674,400		244,900			429,500
25211	Stormwater Pipes Emergency Repairs	60,800		60,800			
25212	SWM Ponds - Condition Inspection	51,900		51,900			
25213	Water Quality Improvements	79,000		79,000			
25214	Water Quality Monitoring at Swan Lake	31,600		31,600			
25215	Wet SWM Pond #60 & #55- Cleaning & CA	3,332,900		1,832,900			1,500,000
25216	Wet SWM Pond Cleaning ID#102, #58 & #115 - Design	155,700		155,700			
<b>TOTAL Environmental Services - Stormwater</b>		<b>11,606,500</b>	<b>-</b>	<b>5,127,000</b>	<b>4,550,000</b>	<b>-</b>	<b>1,929,500</b>



## 2025 CAPITAL BUDGET PROJECT LISTING

(in \$ Dollars)

#	Project Description	Total	Tax	Life Cycle	DC - Reserve	DC - Developer	Other
<b>Environmental Services - Waste</b>							
25217	Incremental Growth Related Waste Management Vehicles	110,400			110,400		
	<b>TOTAL Environmental Services - Waste</b>	<b>110,400</b>	<b>-</b>	<b>-</b>	<b>110,400</b>	<b>-</b>	<b>-</b>
<b>Environmental Services - Waterworks</b>							
25218	Calibration of Water Quality Model	189,800					189,800
25219	Cast Iron Watermain Replacement - Design	723,300					723,300
25220	Cathodic Protection of Ductile Iron Watermains	477,900					477,900
25221	CI Watermain CIPP Lining - Construction	10,331,200					10,331,200
25222	Curb Box Inspection and Replacement Program	747,900					747,900
25223	DMA Equipment (Areas 3, 4)	33,900					33,900
25224	Gravity Sewer-Vitrified Clay Pipe (Re-lining)	673,200					673,200
25225	Improvements at 3 Sanitary Pump Stations	264,500					264,500
25226	Milliken Park Pump Station - Rehabilitation	47,500					47,500
25227	Sanitary Sewers - Rehabilitation	1,012,800					1,012,800
25228	SCADA Hardware Upgrade and Programming	272,200					272,200
25229	9 Wastewater Flow Monitoring	96,500					96,500
25230	Water Meters - Replacement Program	1,175,900					1,175,900
25231	Watermain Leak Detection Program (Metal Pipes)	36,300					36,300
	<b>TOTAL Environmental Services - Waterworks</b>	<b>16,082,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,082,900</b>
	<b>TOTAL Community Services</b>	<b>82,256,500</b>	<b>272,900</b>	<b>25,713,851</b>	<b>7,605,200</b>	<b>-</b>	<b>48,664,549</b>
	<b>TOTAL Capital Budget Requests</b>	<b>178,989,400</b>	<b>1,929,810</b>	<b>41,643,429</b>	<b>39,575,115</b>	<b>-</b>	<b>95,841,046</b>



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

The following pages highlight the major capital projects for the City. Each page provides specific project details including the impact on future operating budgets. The amount of impact is referred to in the following terms: Positive, Negligible, Slight, Moderate and High. Examples of costs that may impact future operating budgets are: personnel, maintenance and repairs, utilities, and supplies.

**Positive** - The project will generate revenue to offset expenses, reduce actual operating costs or afford a future cost avoidance.

**Negligible** - The impact will be less than \$10,000 annually

**Slight** - The Impact will be between \$10,001 and \$50,000 annually

**Moderate** - The impact will be between \$50,001 and \$100,000 annually

**High** – The impact will result in an increase of \$100,001 or more annually

The figures provided are estimates based on the data available at the time of developing the budget.

Due to the impact of the execution of Strong Mayor Powers on the 2025 budgeting process, there were 18 In-Year Capital Projects requested, and approved in 2024. The capital budget amount for these 18 projects has been incorporated into the restated 2024 Capital Budget tables. However, since these In-Year projects were not included in the 2024 Budget Report, the three 2024 In-Year Capital Project Requests for projects greater than \$1M have been included in this year's summary.



## CAPITAL PROJECT REQUESTS FOR Projects Over \$1 Million Summary (\$000's)

	<i>Project #</i>	<i>Project Description</i>	<i>2025 Budget</i>
<b>Engineering</b>			
	24407	Enterprise Blvd and Bill Crothers (Design, CA/SI & Construction) (In-Year Project)	1,973
	24408	Glynwood Tributary Sewer - Detail Design (In-Year Project)	1,300
<b>Operations - Fleet</b>			
	24418	Corporate Fleet Replacement - Non-Fire (In-Year Project)	3,836
<b>Parks Design &amp; Construction</b>			
	25013	AODA Playground Refurbishments - Year 3 of 4	1,484
	25016	Berczy Glen Roman Phase II	1,134
	25021	Playground Replacements	1,801
	25024	York Downs East Phase 2&2B - NP Blk 148	1,219
<b>Engineering</b>			
	25026	ATMP 7 Priority Locations (Construction)	4,338
	25032	Hwy7 Pedestrian Underpass & Path Extension- Construction	1,475
	25037	New Traffic Signals (Construction)	1,518
	25038	Residential Infill Service Connections	2,420
	25039	Rodick Road and Miller Avenue – Detailed Design	3,217
	25041	Sidewalk Construction Program	4,732
	25043	Sidewalk Design Program	3,667
	25050	Victoria Square Blvd Storm Sewer & Watermain Const.	21,926
	25051	Hwy7 Pedestrian Underpass & Path Extension- Construction	2,523
	25052	Woodbine Avenue Watermain CA&SI	2,179
	25053	Woodbine Avenue Watermain Construction	17,145
<b>IT Services</b>			
	25067	ITS - Enterprise Resource Planning Replacement Funding	3,161
	25074	ITS - Life Cycle Asset Replacement	1,740
<b>Finance</b>			
	25078	Internal Project Management	1,212
<b>Sustainability and Asset Management</b>			
	25098	Roofing Replacement Projects	1,277
	25099	Salary Recoveries for Staff	1,191
<b>Markham Public Library</b>			
	25151	Library Collections	3,040
<b>Operations - Roads</b>			
	25153	Asphalt Resurfacing	8,206
	25162	Localized Repairs - Curb & Sidewalk	1,440
<b>Operations - Fleet</b>			
	25189	Corporate Fleet Replacement - Fire	1,609
	25191	New Fleet - Fire - Auxiliary Roll Off Apparatus	1,793
<b>Environmental Services - Infrastructure</b>			
	25198	Markham Village Flood Control Phase 1B - Construction	22,402
	25199	Storm Culverts Rehabilitation	1,230
	25204	Toogood Pond Dam - Rehabilitation Const	1,730
<b>Environmental Services - Stormwater</b>			
	25205	Erosion Restoration Program (Emergency Works)	7,000
	25215	Wet SWM Pond #60 & #55- Cleaning & CA	3,333
<b>Environmental Services - Waterworks</b>			
	25221	CI Watermain CIPP Lining - Construction	10,331
	25227	Sanitary Sewers - Rehabilitation	1,013
	25230	Water Meters - Replacement Program	1,176





## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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<b>Project Name</b>	<b>Enterprise Blvd and Bill Crothers (Design, CA/SI &amp; Construction) (In-Year)</b>
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<b>Project Number</b>	<b>24407</b>
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<b>Estimated Total Cost of Project</b>	<b>1,972,800</b>
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<b>Commission</b>	<b>Development Services</b>
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<b>Department</b>	<b>Engineering</b>
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### **Project Description**

This project is for Design, Contract Admin & site inspection (CA&SI) and construction for signalization and intersection improvements at Enterprise Blvd and Bill Crothers Secondary School.

### **Location**

Enterprise Blvd and Bill Crothers Secondary School.

### **Work to be Performed**

design, contract admin & site inspection (CA&SI) and construction for signalization and intersection improvements at Enterprise Blvd and Bill Crothers Secondary School.

### **Reason for Work**

This Capital Project has been identified as per the City's Growth and safe & Sustainable Community Plan.

### **Impact on Future Operating Budgets**

Operating and Maintenance cost of the intersection will be determined by Operations.

**Estimated Project Completion Date** – Design is anticipated to start in Fall 2024, and construction is anticipated to start in Spring 2025.



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **Glynnwood Tributary Sewer - Detail Design (In-Year)**

**Project Number**                **24408**

**Estimated Total Cost of Project**      **1,299,900**

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**Commission**                      Development Services

**Department**                    Engineering

### **Project Description**

This project is for the detailed design for the Glynnwood Tributary Sewer, and includes new storm sewer system, outlet control structures, retaining wall, open channel, plunge pool and Oil / Grit separator (OGS).

### **Location**

Glynnwood Tributary Sewer, as shown on the location map below:

### **Work to be Performed**

Detailed design for the Glynnwood Tributary Sewer, including new storm sewer system, outlet control structures, retaining wall, open channel, plunge pool and Oil / Grit separator (OGS).

### **Reason for Work**

This budget request is to increase the design budget due to the increase in the estimated consultant fees. In 2009 Engineering received \$1M from Environmental Services for the design and construction of the Glynnwood Tributary Sewers. In addition, the increase is due to time gap and delay from the original timelines due to revisions to the preferred alternative based on additional consultation with TRCA, change in property ownership and proposed new development in private property.

### **Impact on Future Operating Budgets**

No anticipated impact on future operating budgets.

**Estimated Project Completion Date** – Pending budget pre-approval in fall 2024, design to commence in late 2024 and to be completed by spring 2026.





## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name** Corporate Fleet Replacement - Non-Fire (In-Year)

**Project Number** 24418

**Estimated Total Cost of Project** 3,836,400

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**Commission** Community Services

**Department** Operations - Fleet

### Project Description

2025 Annual Fleet Replacement Program based on the Council adopted Corporate Fleet Policy Guidelines. Life Cycle costing targets optimal replacement intervals (ORI) which identifies the most cost-effective time period for replacement. All vehicles and equipment contained in this program have reached or surpassed the ORI. User Departments were consulted with respect to the units in this program.

### Location

City-wide, Operations.

### Work to be Performed

Replacement of 31 units, comprised of 23 non-licensed units (16 mowers & 7 tractors/wheel loaders), 8 licensed units (1 Bucket truck, 1 5-ton Dump truck, 6 full size pick-up trucks/ hybrid SUVs) and various small equipment (including cord trimmers, chainsaws, and blowers)

### Reason for Work

Useful life varies from 4-12 years based on vehicle/equipment unit types. Life Cycle costing targets optimal replacement intervals (ORI), which identifies the most cost-effective time period for replacement. Requirements are validated via condition assessment, vehicle reliability & down time, & operating costs. Units specified in this program will be purchased with the most recent technology available at time of purchase providing maximized fuel economy with minimal emissions.

### Impact on Future Operating Budgets

No anticipated impact on future operating budgets.

**Estimated Project Completion Date** – December 2026



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **AODA Playground Refurbishments - Year 3 of 4**

**Project Number**                **25013**

**Estimated Total Cost of Project**      **1,484,100**

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**Commission**                      Development Services

**Department**                    Parks Design and Construction

### **Project Description**

Replacement of safety surfacing with associated elements to make playgrounds fully accessible and Accessibility for Ontarians with Disabilities Act (AODA) compliant. This 4-year project will address playgrounds currently with sand safety surfacing replaced between 2015 and later, and will run in parallel to the yearly capital Life Cycle replacement project for Playstructures & Rubberized Surface Replacement.

### **Location**

There are 22 citywide parks in the 3rd year of this refurbishment program as follows: Eleanor Casley, Lindsay Bolger, Marion Maynard Robinson, Berczy Park North, Chelsea, Nordlingen, John Button, Apple Creek, Read's Corner, Millenium, Milton Fierheller, Victoria Square, Abraham Strickler, James Cochrane, Wilmot, Pat Wheeler, Toogood, Avoca, Lincoln, Sablewood, Summerdale, Coledale.

### **Work to be Performed**

This project requires removal of sand surfacing and replacement with EWF (Engineered Wood Fibre), in addition to installing drainage, curbs, entrance ramps, and paved pathways to access the AODA compliant playground. There are 22 locations in year three. The locations were selected based on current accessibility by ward. There is currently a backlog of playgrounds which require refurbishment to be fully AODA complaint by 2025.

### **Reason for Work**

Playground safety surfacing and associated elements are required to meet AODA guidelines, at the time of installation and throughout the useful life, meeting CSA guidelines (Z614-07 Children's Play spaces and Equipment).



### Impact on Future Operating Budgets

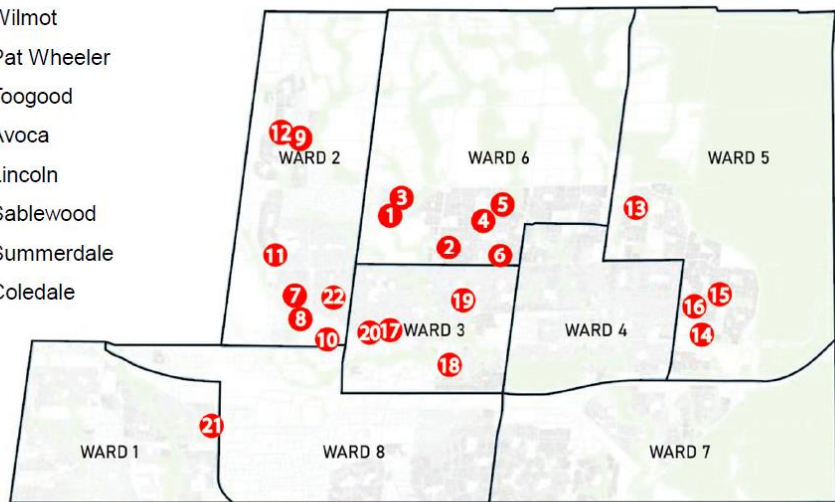
No anticipated impact on future operating budgets. Each element in the playground (concrete curbs and ramps, drainage and EWF) will be aligned to the Life Cycle asset category.

**Estimated Project Completion Date – December 2025**

### AODA Playground Refurbishments- Year 3 of 4

1. Eleanor Casley
2. Lindsay Bolger
3. Marion Maynard Robinson
4. Berczy Park North
5. Chelsea
6. Nordlingen
7. John Button
8. Apple Creek
9. Read's Corner
10. Millennium
11. Milton Fierheller
12. Victoria Square
13. Abraham Strickler
14. James Cochrane

15. Wilmot
16. Pat Wheeler
17. Toogood
18. Avoca
19. Lincoln
20. Sablewood
21. Summerdale
22. Coledale





## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **Berczy Glen Roman Phase II**

**Project Number**                **25016**

**Estimated Total Cost of Project**      **1,133,600**

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**Commission**                      Development Services

**Department**                    Parks Design and Construction

### **Project Description**

This is a developer-built project to design and construct a 1.06 ha (2.6 acre) park located at Berczy Green Drive and Vine Cliff Boulevard.

### **Location**

462 Berczy Green Drive.

### **Work to be Performed**

Design and construct a 1.06 ha (2.6 acre) park located at Berczy Green Drive and Vine Cliff Boulevard. Anticipated Park amenities include a junior/ senior playground, shade structure, site furnishings, pathways and associated landscape works.

### **Reason for Work**

To provide required recreation activities to area residents.

### **Impact on Future Operating Budgets**

The operation and maintenance cost of these parks will be determined after the tendering process

**Estimated Project Completion Date** - Q4 2025





## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **Playground Replacements**

**Project Number**                **25021**

**Estimated Total Cost of Project**      **1,801,100**

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**Commission**                      **Development Services**

**Department**                    **Parks Design and Construction**

### **Project Description**

This project is for the replacement of playground equipment, and safety surfacing, as required by Life Cycle condition assessments.

### **Location**

Locations include Cornell Rouge Woods, Donald Clark, E.B.F. Robinson, Innis Macdonald, Legacy, Mount Joy, Tomlinson and Upper Cornell parks.

### **Work to be Performed**

There are 8 play structure locations to be replaced in 2025, 7 have sand surfacing and will require EWF replacement, there is one with rubber surfacing. The locations are Cornell Rouge Woods, Donald Clark, E.B.F. Robinson, Innis Macdonald, Legacy, Mount Joy, Tomlinson (rubber surface), Upper Cornell, which has been accelerated from 2026.

### **Reason for Work**

Non-AODA compliant playgrounds will also require safety surface replacement from sand surfacing to Engineered Wood Fiber (EWF).

### **Impact on Future Operating Budgets**

This is an asset-based program with all locations subject to condition assessment. Funding changes annually based on Life Cycle replacement of specific play structures. Not included in Life Cycle, mobilization, tree protection, construction fencing, additional funding for play structures to be funded at industry standard of \$275/m<sup>2</sup>.

**Estimated Project Completion Date – Q4 2025.**



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name** York Downs East Phase 2 & 2B - NP Blk 148

**Project Number** 25024

**Estimated Total Cost of Project** 1,279,300

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**Commission** Development Services

**Department** Parks Design and Construction

### Project Description

This is a project to design and construct a .99 ha (2.45 acre) park located on Yorkton Blvd west of New Yorkton Ave. in York Downs.

### Location

60 Yorkton Blvd.

### Work to be Performed

This is a project to design and construct a .99 ha (2.45 acre) park located on Yorkton Blvd west of New Yorkton Ave. in York Downs. Anticipated Park amenities include junior/ senior playground, full basketball court, shade structure, site furnishings, pathways and associated landscape works.

### Reason for Work

To provide required recreation activities to area residents.

### Impact on Future Operating Budgets

The operation and maintenance cost of these parks will be determined after the tendering process.

**Estimated Project Completion Date** – Q4 2026.



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **ATMP 7 Priority Locations (Construction)**

**Project Number**                **25026**

**Estimated Total Cost of Project**      **4,338,000**

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**Commission**                      Development Services

**Department**                    Engineering

### Project Description

This project is for the construction of active transportation facilities at 7 priority locations identified from the Active Transportation Master Plan (ATMP) 5-Year Capital Program.

### Location

- (1) Calvert Rd-Woodbine Ave to Warden Ave
- (2) Clegg Rd-Rodick Rd to South Town Centre Blvd
- (3) Allstate Parkway-Hwy 7 to Centurian Dr
- (4) Ferrier St-Steeles Ave to Gibson Dr
- (5) Gillingham Ave & Elson St-Hillcroft Dr to Marydale Ave
- (6) Main Street Markham N-Bullock Dr / Parkway Ave to 16th Ave
- (7) Carlton Rd-Kennedy Rd to McCowan Rd

### Work to be Performed

Construction of active transportation facilities at 7 priority locations. The scope includes the implementation of buffered or protected bike lanes and curb modifications. The budget request includes new traffic signals and PXOs along Carlton Road and a detailed public awareness campaign and monitoring devices at along Carlton Rd.

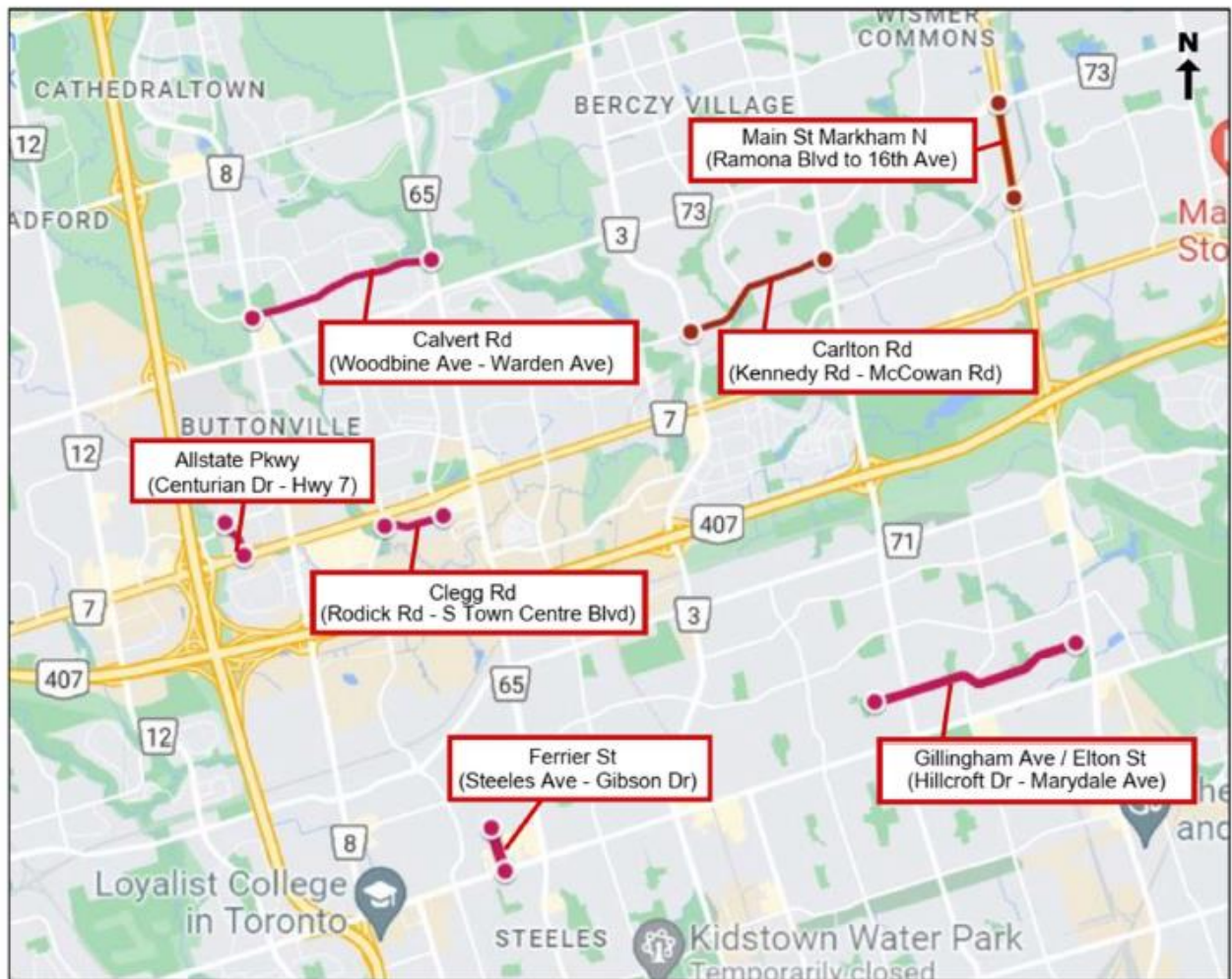
### Reason for Work

This Capital Project has been identified as per the City's Active Transportation Master Plan (ATMP).

### Impact on Future Operating Budgets

No anticipated impact on future operating budgets.

**Estimated Project Completion Date** – The design for all locations is to be completed in 2024, and tendered in March 2025, with construction to start in Spring 2025 and be completed by December 2025.





## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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<b>Project Name</b>	<b>Hwy7 Pedestrian Underpass &amp; Path Extension-Construction</b>
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<b>Project Number</b>	<b>25032</b>
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<b>Estimated Total Cost of Project</b>	<b>1,474,500</b>
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<b>Commission</b>	Development Services
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<b>Department</b>	Engineering
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### Project Description

This project is for construction of the underpass at the Highway 7 bridge to connect Mildred Temple Park to Denby Valley Park (total length of 130m). The budget also includes construction of a 125m pedestrian pathway on the north side of Highway 7, from north-west corner bus stop at Bullock and Highway 7 to Austin Drive Park.

### Location

Underpass at the Highway 7 bridge (connecting Mildred Temple Park to Denby Valley Park), and pedestrian pathway on north side of Highway 7 (Bullock and Highway 7 to Austin Drive Park).

### Work to be Performed

Construction of underpass at highway 7 bridge to connect Mildred Temple Park to Denby Valley Park. Construction of a 125m pedestrian pathway on the north side of Highway 7.

### Reason for Work

This Capital Project has been identified as per the City's Pathways and Trails Master Plan.

### Impact on Future Operating Budgets

No anticipated impact on future operating budgets.

**Estimated Project Completion Date** – Detailed design anticipated to be completed December 2024. Tender to be issued in Winter 2025 and construction to start Spring 2025 to meet grant funding deadline (invoice and completion notices to be sent to York Region before November 2025 to re-coup costs).



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **New Traffic Signals (Construction)**

**Project Number**                **25037**

**Estimated Total Cost of Project**      **1,518,100**

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**Commission**                      Development Services

**Department**                    Engineering

### **Project Description**

This project is for the construction of traffic signals at three intersections.

### **Locations**

- (1) Bur Oak & Donald Sim
- (2) Bur Oak & Emery Hill / Hillwood,
- (3) Kirkham & New Dehli.

### **Work to be Performed**

Construction of new traffic signals at three intersections. The intersection work will also include civil works to incorporate design elements as per the Accessibility for Ontarians with Disabilities Act (AODA).

### **Reason for Work**

Traffic signals are recommended in order to improve intersection safety and operations, and accommodate future growth needs.

### **Impact on Future Operating Budgets**

There will be O&M impacts as a result of this construction, the O&M costs will be estimated and included in tender award report.

**Estimated Project Completion Date** – Design is currently underway and is expected to be completed by March 2025. Construction is anticipated to start in Summer 2025 and be completed by December 2025.



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name** Residential Infill Service Connections

**Project Number** 25038

**Estimated Total Cost of Project** 2,419,500

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**Commission** Development Services

**Department** Engineering

### Project Description

The installation of new water, sanitary, and storm service connections, within the City's right-of-way, are required for homeowners that apply for residential infill applications, when existing services cannot be re-used in accordance with the City's sewer use by-law. This includes the upgrades or modifications to the existing service connections.

### Locations

Variable depending on application. All servicing work is within the City of Markham's right-of-way. The City processes approximately 100 requests for new service connections per year.

### Work to be Performed

The installation of new water, sanitary, and storm connections are required during most new residential infill home construction projects since most of these projects are larger than the existing homes. The condition of the existing service connections is assessed during the application process and are typically deemed to be either too small or in need of replacement.

### Reason for Work

The installation/modification of water, sanitary and storm service connections is to ensure that viable services are available within the City's right-of-way up to the property line. This includes upgrades, repairs, and decommissioning of existing service connections as required.

### Impact on Future Operating Budgets

No anticipated impact on future operating budgets. The budgeted amount is fully recoverable from the homeowners/builder on infill developments.

**Estimated Project Completion Date** – Work is completed as required based on applications/requests received. The construction works shall be completed by October 31, 2025, and the project completion date is December 2025.





## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name** Rodick Road and Miller Avenue – Detailed Design

**Project Number** 25039

**Estimated Total Cost of Project** 3,216,700

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**Commission** Development Services

**Department** Engineering

### Project Description

This project includes the detailed design for the widening of Rodick Road from 14th Avenue to Miller Avenue from two lanes to four lanes and adding an active transportation facility. It also covers the detailed design for the widening of Miller Avenue Improvements from Woodbine Avenue to Rodick Road and upgrades to underground servicing.

### Locations

Rodick Road (14th Ave to Miller Ave) and Miller Avenue from (Woodbine Ave to Rodick Road).

### Work to be Performed

For Rodick Road, the project encompasses road expansion, intersection upgrades, and the construction of a drainage channel extending from the stormwater outlet to South Beaver Creek. It also includes the installation of new municipal infrastructure such as water mains, and sanitary and storm sewers along Miller Avenue. Regarding Miller Avenue, the project's objectives are to modernize and expand the road, construct new sidewalks, enhance street lighting and traffic signals, relocate utilities, replace the water main, and install new storm and sanitary sewers, in addition to streetscaping.

### Reason for Work

This Capital Project has been identified as per the City's Growth and Safe & Sustainable Community Plan.

### Impact on Future Operating Budgets

No anticipated impact on future operating budgets.

**Estimated Project Completion Date** – The Request for Proposal (RFP) is scheduled to be issued in February 2025. The design phase is set to begin in June 2025 and is expected to be finalized by March 2027.



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

**Project Name** Sidewalk Construction Program

**Project Number** 25041

**Estimated Total Cost of Project** 4,731,600

**Commission** Development Services

**Department** Engineering

### Project Description

This project is to complete the construction of approximately 2.5 km of new sidewalk and streetlights in various existing areas within the City to provide pedestrian access and links to the City sidewalk network.

### Locations

#	Road Section	Ward	Length (m)
1	Crown Steel Dr – 14 <sup>th</sup> Ave to Royal Crest Ct	8	370
2	Royal Crest Crt – Crown Steel Dr to Birchmount Rd	8	780
3	Allstate Pky – Centurian Drive to North of Valleywood Dr	2	380
4	Valleywood Dr – Allstate Blvd to Renfrew Dr	2	660
5	Jewell St. – Steeles Ave to Grandview Ave	1	285

### Work to be Performed

Construction of approximately 2.5 km of new sidewalk and streetlights existing areas.

### Reason for Work

To provide pedestrian access and link to the City sidewalk network as per approved Sidewalk Network Gapping Program.

### Impact on Future Operating Budgets

Slight Impact. There will be O&M impacts as a result of this construction, the O&M costs will be estimated and included in the tender award report.

**Estimated Project Completion Date** – The design of these sections will be completed by Winter 2025. Tender to be released in Spring 2025 and construction be completed by December 2025.



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name** Sidewalk Design Program

**Project Number** 25043

**Estimated Total Cost of Project** 3,667,400

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**Commission** Development Services

**Department** Engineering

### Project Description

This project is to complete the design of new sidewalk and streetlights in various areas within the City during 2025-2026, to provide pedestrian access and links to the City sidewalk network. Estimated length of sidewalk design is approximately 10.7 km.

### Locations

Various locations, refer to location map below.

### Work to be Performed

This request is for the design of new sidewalk and streetlights in various areas within the City.

### Reason for Work

To provide pedestrian access and link to the City sidewalk network. Locations selected per updated Sidewalk Gapping Program Report, endorsed by Council in May 2023.

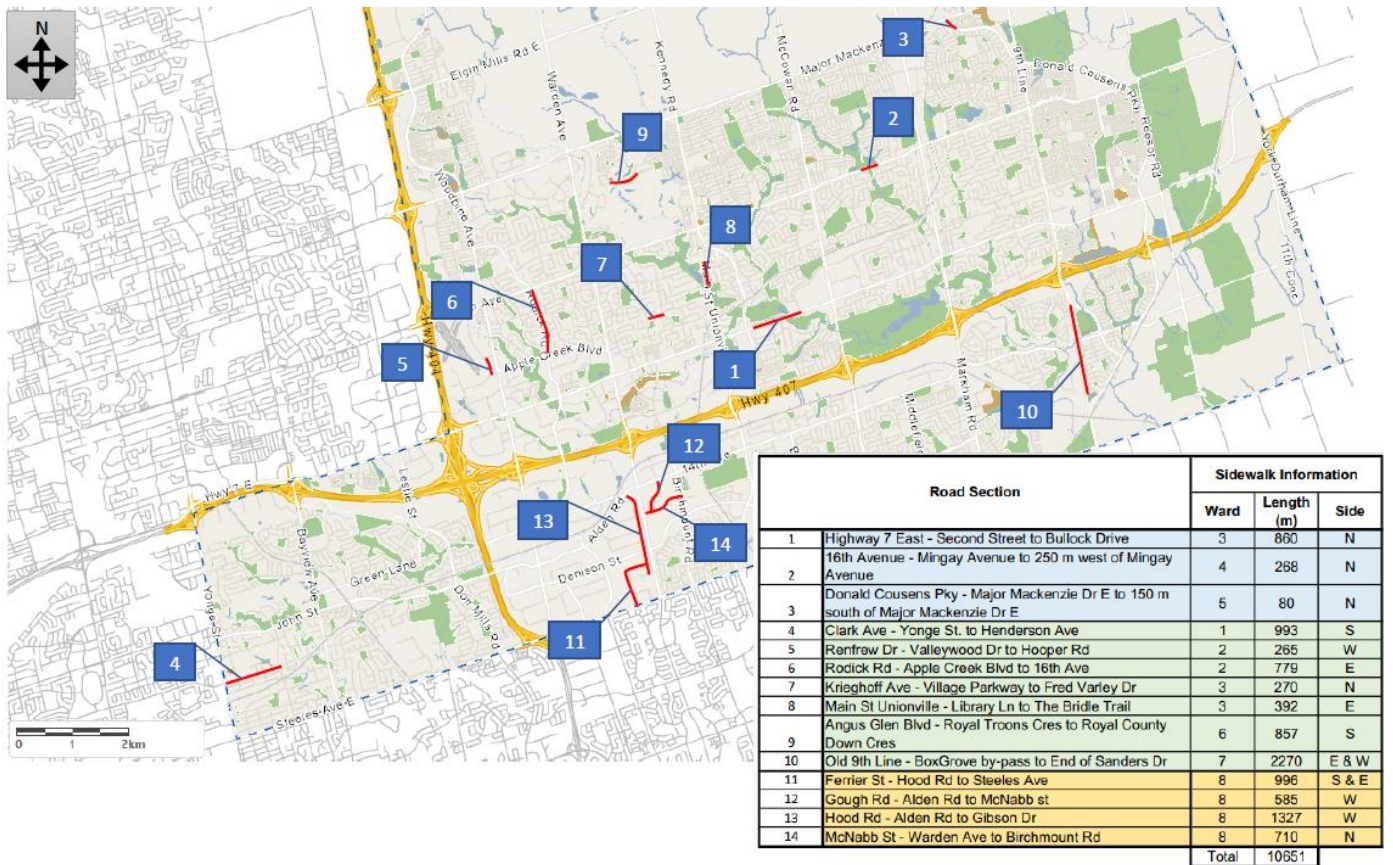
### Impact on Future Operating Budgets

Slight Impact. This request includes minor utility relocations, streetlight peer review, arborist studies, tree planting plan, and public engagement. Budget for major utility relocations (ie. hydro poles, large vaults, electrical cabinets) will be requested for separately, as required, once determined through detailed design. In addition, this budget request includes sidewalk feasibility evaluations of the next sidewalk design program (2027+).

**Estimated Project Completion Date** –Final sidewalk locations are subject to change. Construction to occur between 2026-2027, locations selected based on priority and feasibility.



## 2025-2026 Sidewalk Design Program



Year 1 Design from Appendix A of May 2023 DSC Report

Year 2 Design from Appendix A of May 2023 DSC Report

Year 3 Design from Appendix A of May 2023 DSC Report



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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<b>Project Name</b>	<b>Victoria Square Blvd Storm Sewer &amp; Watermain Construction</b>
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<b>Project Number</b>	<b>25050</b>
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<b>Estimated Total Cost of Project</b>	<b>21,926,200</b>
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<b>Commission</b>	Development Services
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<b>Department</b>	Engineering
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### Project Description

This project is for the construction of a new storm sewer, 600mm watermain and 300mm watermain along Victoria Square Boulevard from Elgin Mills Road to Woodbine Avenue North.

### Locations

Victoria Square Boulevard, from Elgin Mills Road to Woodbine Avenue North.

### Work to be Performed

This budget request is for the storm sewer and watermain construction on Victoria Square Avenue from Elgin Mills Road to Woodbine Avenue North. The storm sewer sizing is subject to final approval and capacity requirements. The 300mm watermain will run from Elgin Mills Road to Edward Roberts Drive (250m) and the 600mm watermain runs from Elgin Mills Road to Woodbine Avenue North. No property is required for Victoria Square Avenue.

### Reason for Work

This Capital Project has been identified as per the City's Growth and Safe & Sustainable Community Plan.

### Impact on Future Operating Budgets

Slight Impact. Other external expense is local cost which has to be paid by developer.

**Estimated Project Completion Date** – The design for the watermain and storm sewers along Victoria Square Boulevard is anticipated to start in Summer 2024 and be completed by Summer 2025. Construction is anticipated to start in late Summer 2025 and be completed by 2026.



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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<b>Project Name</b>	<b>Victoria Square Blvd Storm Sewer and Watermain CA&amp;SI</b>
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<b>Project Number</b>	<b>25051</b>
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<b>Estimated Total Cost of Project</b>	<b>2,523,000</b>
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<b>Commission</b>	Development Services
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<b>Department</b>	Engineering
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### Project Description

This project is to retain a consultant for the Contract Administration (CA), Site Inspection (SI), and post construction services for the construction of new storm sewer, 600mm watermain and 300mm watermain along Victoria Square Boulevard from Elgin Mills Road to Woodbine Avenue North.

### Locations

Victoria Square Boulevard, from Elgin Mills Road to Woodbine Avenue North.

### Work to be Performed

This budget request is for the CA & SI services for the construction of a watermain and storm sewer on Victoria Square Boulevard from Elgin Mills Road to Woodbine Avenue North.

### Reason for Work

This Capital Project has been identified as per the City's Growth and Safe & Sustainable Community Plan.

### Impact on Future Operating Budgets

Slight Impact. Other external expense is local cost which has to be paid by developer.

**Estimated Project Completion Date** – The design for the watermain and storm sewers along Victoria Square Boulevard is anticipated to start in Summer 2024 and be completed by Summer 2025. Construction is anticipated to start in late Summer 2025 and be completed by 2026.





## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name** Woodbine Avenue Watermain CA&SI

**Project Number** 25052

**Estimated Total Cost of Project** 2,179,300

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**Commission** Development Services

**Department** Engineering

### Project Description

This project is for the Contract Administration (CA) & Site Inspection (SI) services for the construction of a new watermain on Woodbine Avenue from Honda Boulevard to 19th Avenue.

### Locations

Woodbine Avenue from Honda Boulevard to 19th Avenue.

### Work to be Performed

This budget request is for the Contract Administration (CA) & Site Inspection (SI) services for the construction of a 600mm watermain on Woodbine Avenue from Honda Boulevard to 19th Avenue. No property is required for Woodbine Avenue.

### Reason for Work

This Capital Project has been identified as per the City's Growth and Safe & Sustainable Community Plan.

### Impact on Future Operating Budgets

Slight Impact. Other external expense is local cost which has to be paid by developer.

**Estimated Project Completion Date** – The design is currently underway and construction is anticipated to start in late Summer 2025 and be completed by 2026. Permits are underway for TC Energy & Ministry of the Environment, Conservation and Parks.





## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name** Woodbine Avenue Watermain Construction

**Project Number** 25053

**Estimated Total Cost of Project** 17,145,200

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**Commission** Development Services

**Department** Engineering

### Project Description

This project is for the construction of a new watermain on Woodbine Avenue from Honda Boulevard to 19th Avenue.

### Locations

Woodbine Avenue from Honda Boulevard to 19th Avenue.

### Work to be Performed

This budget request is for the construction of a 600mm watermain on Woodbine Avenue from Honda Boulevard to 19th Avenue. No property is required for Woodbine Avenue.

### Reason for Work

This Capital Project has been identified as per the City's Growth and Safe & Sustainable Community Plan.

### Impact on Future Operating Budgets

Slight Impact. Other external expense is local cost which has to be paid by developer.

**Estimated Project Completion Date** – The design is currently underway and construction is anticipated to start in late Summer 2025 and be completed by 2026. Permits are underway for TC Energy and Ministry of the Environment, Conservation and Parks.



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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<b>Project Name</b>	<b>ITS - Enterprise Resource Planning Replacement Funding</b>
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<b>Project Number</b>	<b>25067</b>
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<b>Estimated Total Cost of Project</b>	<b>3,160,500</b>
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<b>Commission</b>	Corporate Services
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<b>Department</b>	IT Services
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### Project Description

This project is to obtain the necessary funding identified as future phase in the 2024 capital Enterprise Resource Planning (ERP) request for the selection of a replacement solution for the current system which has been in use for more than 20 years. Request also includes funding to support a required system implementation partner.

### Location

Corporate, City-wide.

### Work to be Performed

The 2024 capital project approval for Finance Modernization now requires additional funding (noted in the 2024 request). In addition, the original estimates will need to be increased for the scope and scale of our implementation, and integrations needed beyond the 2024 request.

### Reason for Work

In 2024, external consulting workshops have been conducted with the core Finance team, as well as representatives across multiple Business Units on the City's ERP system. The recommendation is that a replacement for Cayenta is required to meet the City's ERP Financial needs on a go forward basis.

### Impact on Future Operating Budgets

No anticipated impact on future operating budgets. The internal chargeback costs reflect an estimated provision for temporary project-specific staffing costs, particularly within the Finance Department which will provide business subject matter expertise and enterprise leadership, to support project development and execution.

**Estimated Project Completion Date – TBD**



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name** ITS - Life Cycle Asset Replacement

**Project Number** 25074

**Estimated Total Cost of Project** 1,740,100

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**Commission** Corporate Services

**Department** IT Services

### Project Description

This project is to replace IT hardware and software assets that are due for replacement based on condition assessment.

### Location

Corporate, City-wide.

### Work to be Performed

The request includes replacement of the following aging hardware:

- IT Asset Software upgrades,
- Network Closet Switch Replacement - Phase 3 of 3,
- Replacement of two Large Format Printers,
- CMS Media Hardware and some display screens.

### Reason for Work

Some of the assets have been discontinued by manufacturer and replacement is required in order to avoid any service disruption.

### Impact on Future Operating Budgets

No anticipated impact on future operating budgets. Project includes internal resource costs to be recovered, specifically 3 contract staff required to implement IT Capital Projects.

**Estimated Project Completion Date** – December 2025



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name** Internal Project Management

**Project Number** 25078

**Estimated Total Cost of Project** 1,212,400

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**Commission** Corporate Services

**Department** Finance

### Project Description

Project to allocate internal resource costs to Development Charges (DC) associated with the administration and procurement management aspects of capital growth. The project represents 90% of the total costs and the remaining 10% will be funded from the operating budget.

### Location

Corporate

### Work to be Performed

Allocation of internal resource costs to Development Charges associated with the administration and procurement management aspects of capital growth.

### Reason for Work

Allocation of internal resource costs to DC.

### Impact on Future Operating Budgets

No anticipated impact on future operating budgets. Project includes internal resource costs, with 10% funded from current year's operating budget.

**Estimated Project Completion Date** – December 2025.



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **Roofing Replacement Projects**

**Project Number**                **25098**

**Estimated Total Cost of Project**      **1,277,000**

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**Commission**                      Corporate Services

**Department**                    Sustainability and Asset Management

### **Project Description**

This project is for roofing and related accessories replacement at various locations throughout the City to ensure a state of good repair.

### **Locations**

Various locations Citywide: 8100 Warden - Storage Shed (Gray); Victoria Square Park Washrooms; Women's Institute, Angus Glen C.C. (non solar PV portion of the roof) - Library; Craft Guild - Hall; Elson Miles - Shed; and Yonge Street Bus Stop 17.

### **Work to be Performed**

Roofing and related accessories replacement at various locations throughout the City. Includes shingle roofing replacement and metal roof coating replacement as required by location.

### **Reason for Work**

The work is to ensure that roofing and related accessories at various locations throughout the City remain in a state of good repair.

### **Impact on Future Operating Budgets**

No anticipated impact on future operating budgets. This project includes additional internal charges that are part of the Salary Recoveries for Staff project. Amount is validated and consistent with the Life Cycle Reserve Study and based on the prior year annual condition assessment and cost estimation.

**Estimated Project Completion Date** – After December 2026.



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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<b>Project Name</b>	<b>Salary Recoveries for staff</b>
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<b>Project Number</b>	<b>25099</b>
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<b>Estimated Total Cost of Project</b>	<b>1,190,500</b>
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<b>Commission</b>	Corporate Services
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<b>Department</b>	Sustainability and Asset Management
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### Project Description

Cost recovery for Sustainability & Asset Management staff on Capital projects. Corresponds to 2 new full-time employees, 6 existing full-time employees, and 7 existing contract employees.

### Location

City-wide: Civic Centre, 8100 Warden, Fire facilities, Library facilities, Museum building, Operation facilities, Mount Joy.

### Work to be Performed

The list of projects are as follows: Building Condition Audit, Corporate Security Operations and System Upgrades, Civic Centre, 8100 Warden, Fire Facilities, Library Facilities, Museum - Various Buildings, Operations Facilities, Roofing Replacement, Parking Lot Lights, Mount Joy Changeroom and Preliminary Electrical Infrastructure Assessment Study

### Reason for Work

Cost recovery for Sustainability & Asset Management staff on Capital projects. Refer to listing of projects under Work to be Performed above.

### Impact on Future Operating Budgets

No anticipated impact on future operating budgets. The request is based on staff with varying percentage of time allocated to work on various projects. Amount is validated and consistent with the 2024 Life Cycle Reserve Study update.

**Estimated Project Completion Date** –After December 2026.



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **Library Collections**

**Project Number**                **25151**

**Estimated Total Cost of Project**      **3,040,100**

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**Commission**                      **Community Services**

**Department**                    **Markham Public Library**

### **Project Description**

The public expects currency in collections, which requires ongoing acquisition of new materials, including those in print and non-print formats and non-English language materials, which are in high demand in Markham. In a recent Collections survey of 2,500 residents, 94% indicated that it was important that MPL provides books & valued borrowing materials as the #1 Library service. A constant stream of new material is required to keep up with customer interest & demand.

### **Location**

Markham Public Library

### **Work to be Performed**

Purchase new collections for library branches, including physical collections and electronic collections to replace existing resources including books and subscriptions, audio-visual, French materials, multilingual materials, microfilms, periodicals, digital/electronic resources, and processing supplies. 25% of funding is devoted to Multilingual/ French materials

### **Reason for Work**

Library collections are a core service of the library required to maintain operations. They are accessible to all residents and meet the educational, research and recreational information needs of a diverse community.

### **Impact on Future Operating Budgets**

Negligible

**Estimated Project Completion Date** – December 2025.





## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **Asphalt Resurfacing**

**Project Number**                **25135**

**Estimated Total Cost of Project**      **8,206,100**

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**Commission**                      **Community Services**

**Department**                    **Operations - Roads**

### **Project Description**

Asphalt resurfacing of roads throughout the City utilizing a pavement management program to select rehabilitation candidates. Properly paved and well-maintained roads help reduce accidents and promotes safe movement of traffic reducing traveling time.

### **Location**

Various locations throughout the City as selected by the pavement management program.

### **Work to be Performed**

Asphalt Resurfacing of approximately 13.92 km of two and four lane roads, and 7.2 km of two and four lane roads of pavement preservation. Other work includes interlock, material testing, route and seal, steel, and AC index. Various strategies are utilized on a site-specific basis to reach program goals.

### **Reason for Work**

The overall goal is to maintain an acceptable pavement condition index and user satisfaction by implementing cost effective strategies designed to extend pavement life and reduce overall maintenance costs of the road network. Condition assessment is conducted bi-annually to determine specific locations. This is followed by a detailed visual inspection by Operations staff which verifies the laser condition assessment. Identified in the Life Cycle Reserve Study.

### **Impact on Future Operating Budgets**

Positive - The project will lead to reduced operating costs or afford a future cost avoidance as a result reduced ongoing maintenance.

**Estimated Project Completion Date** – December 2025



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **Localized Repairs - Curb & Sidewalk**

**Project Number**                **25162**

**Estimated Total Cost of Project**      **1,439,900**

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**Commission**                      Community Services

**Department**                    Operations - Roads

### **Project Description**

Maintenance repairs to sidewalks, curbs, multi-use paths (MUP) and catch basins throughout the City as identified by staff through road patrol. Ensure that deficient sections are repaired to minimize trip and fall incidents, ponding/drainage issues, and reduce associated liability to the City. The purpose of conducting repairs to our concrete curbs are to removed damaged sections (hit by vehicles) and to ensure the channelization of storm water into the storm sewer system.

### **Location**

Specific locations to be determined upon completion of condition assessment in spring 2025. Total km of sidewalk citywide is 1,136km.

### **Work to be Performed**

Maintenance repairs to sidewalks, curbs, multi-use paths (MUP) and catch basins throughout the City as identified by staff through road patrol.

### **Reason for Work**

Ensure that deficient sections are repaired to minimize trip and fall incidents and reduce associated liability to the City. The purpose of the concrete curb is to channel storm water into the storm sewer system. Addresses minor repair locations of curb, sidewalk, MUP failures in order to reduce the City's liability, protect against claims of negligence and extend the Life Cycle. Identified in the Life Cycle Reserve Study.

### **Impact on Future Operating Budgets**

The City's engineering department will continue to construct and improve intersections every year based on the budget available. Operating and Maintenance cost of the intersection will be determined by Operations.

**Estimated Project Completion Date** – Various Locations City Wide - November 2025.



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name** Corporate Fleet Replacement - Fire

**Project Number** 25189

**Estimated Total Cost of Project** 1,608,900

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**Commission** Community Services

**Department** Operations - Fleet

### Project Description

2025 Annual Fleet Replacement Program based on the Council adopted Corporate Fleet Policy Guidelines. Life Cycle costing targets optimal replacement intervals (ORI) which identifies the most cost-effective time period for replacement. All vehicles and equipment contained in this program have reached or surpassed the ORI. User Departments were consulted with respect to the units in this program.

### Location

City-wide, Operations.

### Work to be Performed

This project is for the replacement of one (1) Pumper.

### Reason for Work

Useful life varies from 5-10 years based on vehicle/equipment unit types. Life Cycle costing targets optimal replacement intervals (ORI), which identifies the most cost-effective time period for replacement. Requirements are validated via condition assessment, vehicle reliability & down time, & operating costs. Units specified in this program will be purchased with the most recent technology available at time of purchase providing maximized fuel economy with minimal emissions.

### Impact on Future Operating Budgets

No anticipated impact on future operating budgets.

**Estimated Project Completion Date** – December 31, 2026.



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **New Fleet - Fire - Auxiliary Roll Off Apparatus**

**Project Number**                **25191**

**Estimated Total Cost of Project**      **1,793,000**

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**Commission**                      **Community Services**

**Department**                    **Operations - Fleet**

### **Project Description**

The supply and delivery of two new Auxiliary Apparatus and four modules equipped with roll off hook capability to enable the use/interchange of various modules, along with a medium duty Hydrauliska Industri AB (HIAB) crane.

### **Location**

City-wide, Operations.

### **Work to be Performed**

The purchase of two new versatile auxiliary vehicles, which along with the prior purchase of two auxiliary vehicles, and the four corresponding modules, will allow Markham Fire & Emergency Services (MFES) to adapt to the challenges of an ever-changing industry, while maintaining the highest level of customer service for our residents.

### **Reason for Work**

This request is to support the Council approved Modernizing Fire Services strategy. As part of that strategy Council endorsed the purchase of four auxiliary vehicles by 2026. Fire Services have already purchased two of the four auxiliary vehicles in 2022 (Dragos). In total, these four versatile vehicles will be able to deliver a variety of support modules to emergency scenes, and these vehicles are equipped with a medium duty crane to support technical rescue and other emergency scenarios. The initial purchase of four mobile interchangeable modules requested would be capable of but not limited to Decontamination, Rehabilitation, Wildland Urban Interface Fire Support and Electric Vehicle Fire support. This module strategy is expandable in a fiscally responsible and efficient manner.

### **Impact on Future Operating Budgets**

Operating Impact on fuel, parts, external vehicle maintenance, license/AVL/ 407 toll charges.

**Estimated Project Completion Date** – December 2026.



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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<b>Project Name</b>	<b>Markham Village Flood Control Phase 1B - Construction</b>
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<b>Project Number</b>	<b>25198</b>
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<b>Estimated Total Cost of Project</b>	<b>22,402,100</b>
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<b>Commission</b>	Community Services
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<b>Department</b>	Environmental Services - Infrastructure
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### **Project Description**

This project will upgrade the storm sewers and cast iron watermain in Phase 1B area.

### **Location**

Phase 1B area - Wooten Way N/Sir Lancelot Dr/Sir Gareth Crt/Sir Tristram Pl as indicated on the map below.

### **Work to be Performed**

To continue with the flood remediation program in the Markham Village area based on the feasibility study recommendations. Refer to the location map below.

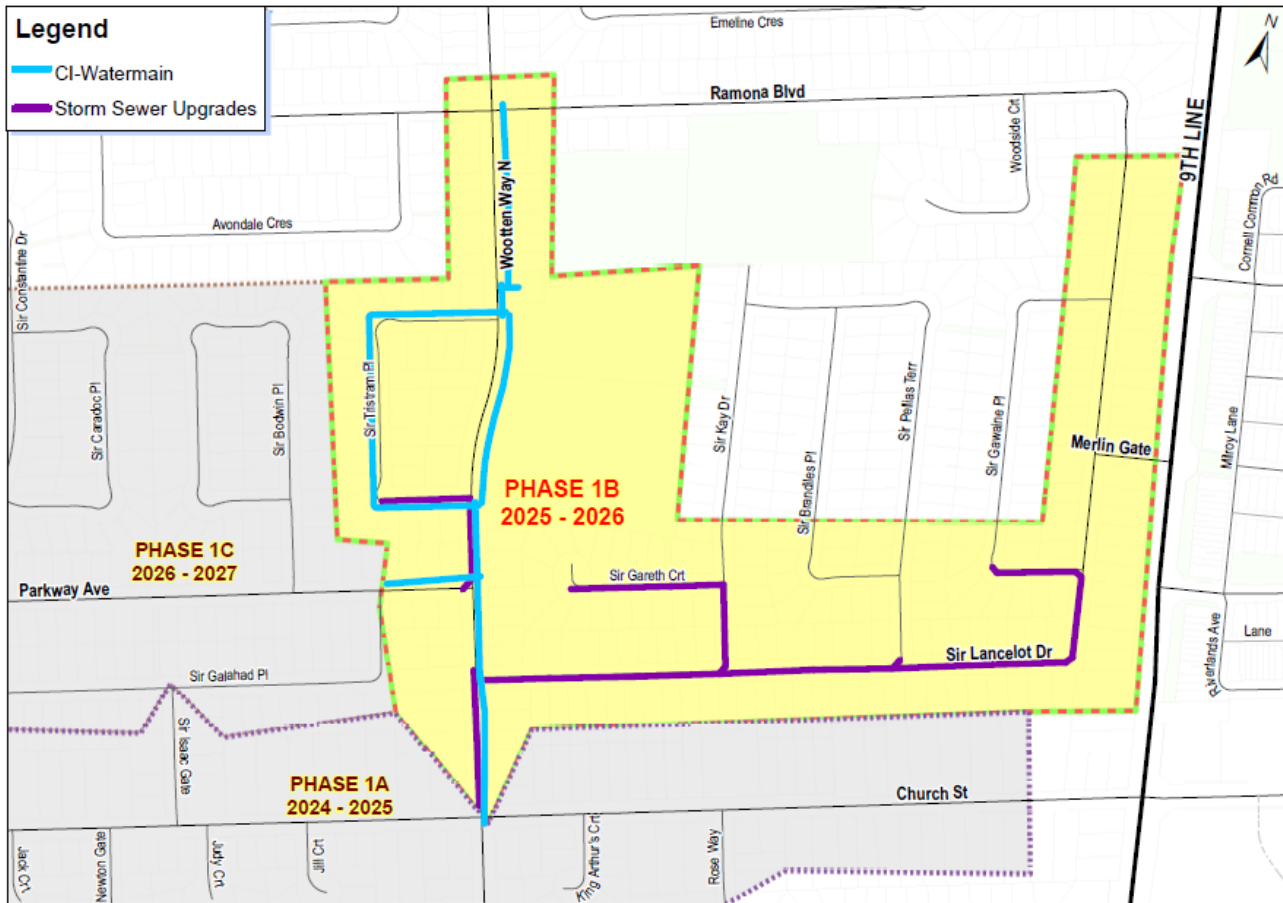
### **Reason for Work**

Council direction to upgrade the storm sewer system in the Markham Village area to 100-year level of protection. Estimated program cost for Markham Village/ Unionville Area is \$175M (as of June 2024).

### **Impact on Future Operating Budgets**

No anticipated impact on future operating budgets.

**Estimated Project Completion Date** – June 2026.



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Date: 5/30/2024



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **Storm Culverts Rehabilitation**

**Project Number**                **25199**

**Estimated Total Cost of Project**      **1,230,000**

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**Commission**                      **Community Services**

**Department**                    **Environmental Services - Infrastructure**

### **Project Description**

This project is for the design and rehabilitation of three storm sewer culverts at Henderson Ave, John St/Yonge St and Torbay Road.

### **Location**

City-wide, three storm sewer culverts at Henderson Ave (SC07), John St/Yonge St (SC13) and Torbay Road (SC18) as indicated on the location maps below.

### **Work to be Performed**

This project includes rehabilitation of 3 storm sewer culverts (SC07, SC13 and SC18) as indicated on the location maps below.

### **Reason for Work**

Design and rehabilitation of three storm sewer culverts as indicated on the location maps below.

### **Impact on Future Operating Budgets**

No anticipated impact on future operating budgets. Amount requested is consistent with 2024 Life Cycle Reserve Study update

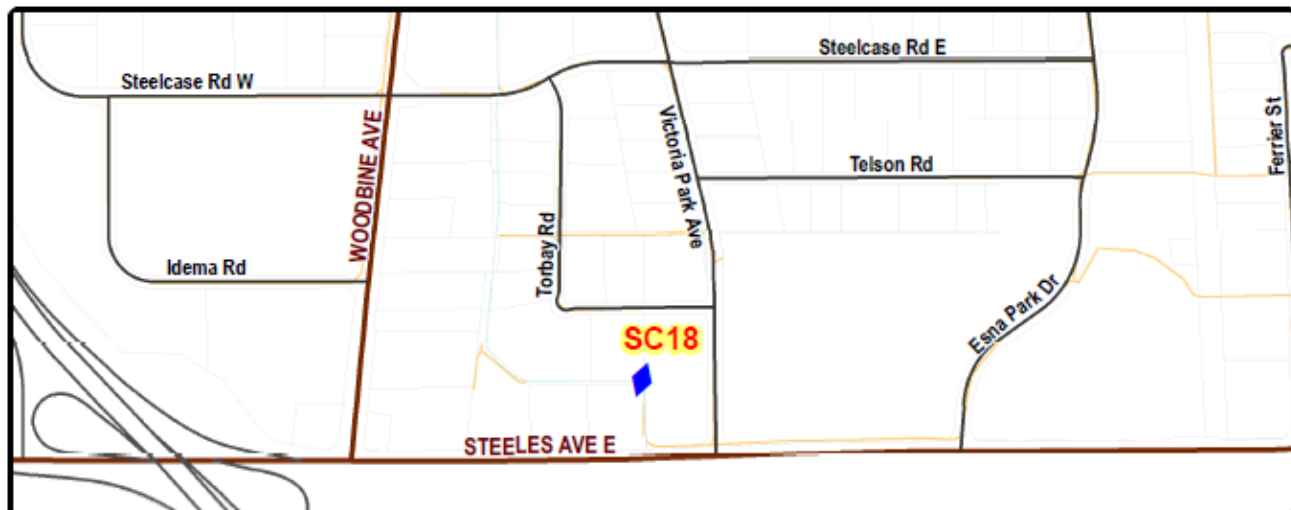
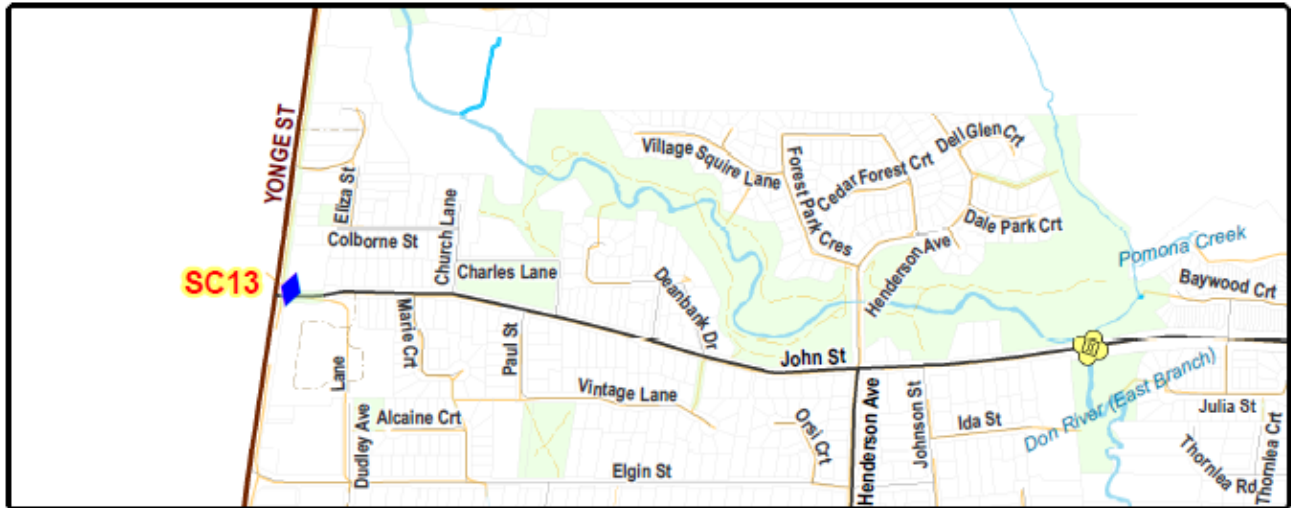
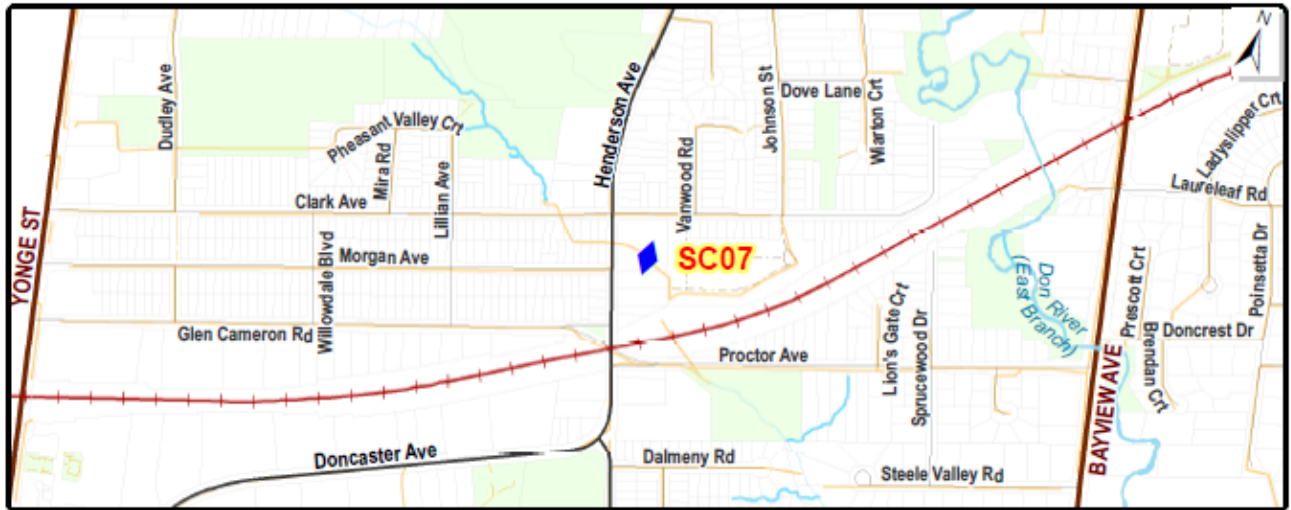
**Estimated Project Completion Date – December 2025**





## Storm Culverts Rehabilitation (Design + Const)

(Culvert ID # - SC07, SC13, SC18)





## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name** Toogood Pond Dam - Rehabilitation Const

**Project Number** 25204

**Estimated Total Cost of Project** 1,730,000

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**Commission** Community Services

**Department** Environmental Services - Infrastructure

### Project Description

This project involves the rehabilitation of the Toogood Pond Dam Structure.

### Location

Toogood Pond Dam as indicated on the location map below.

### Work to be Performed

This project involves the rehabilitation of Toogood Pond Dam Structure based on 2021 visual condition inspection.

### Reason for Work

Based on the preliminary design, total rehabilitation cost is \$2.6M. Therefore, an additional budget of \$1.73M is required through the 2025 Capital Request.

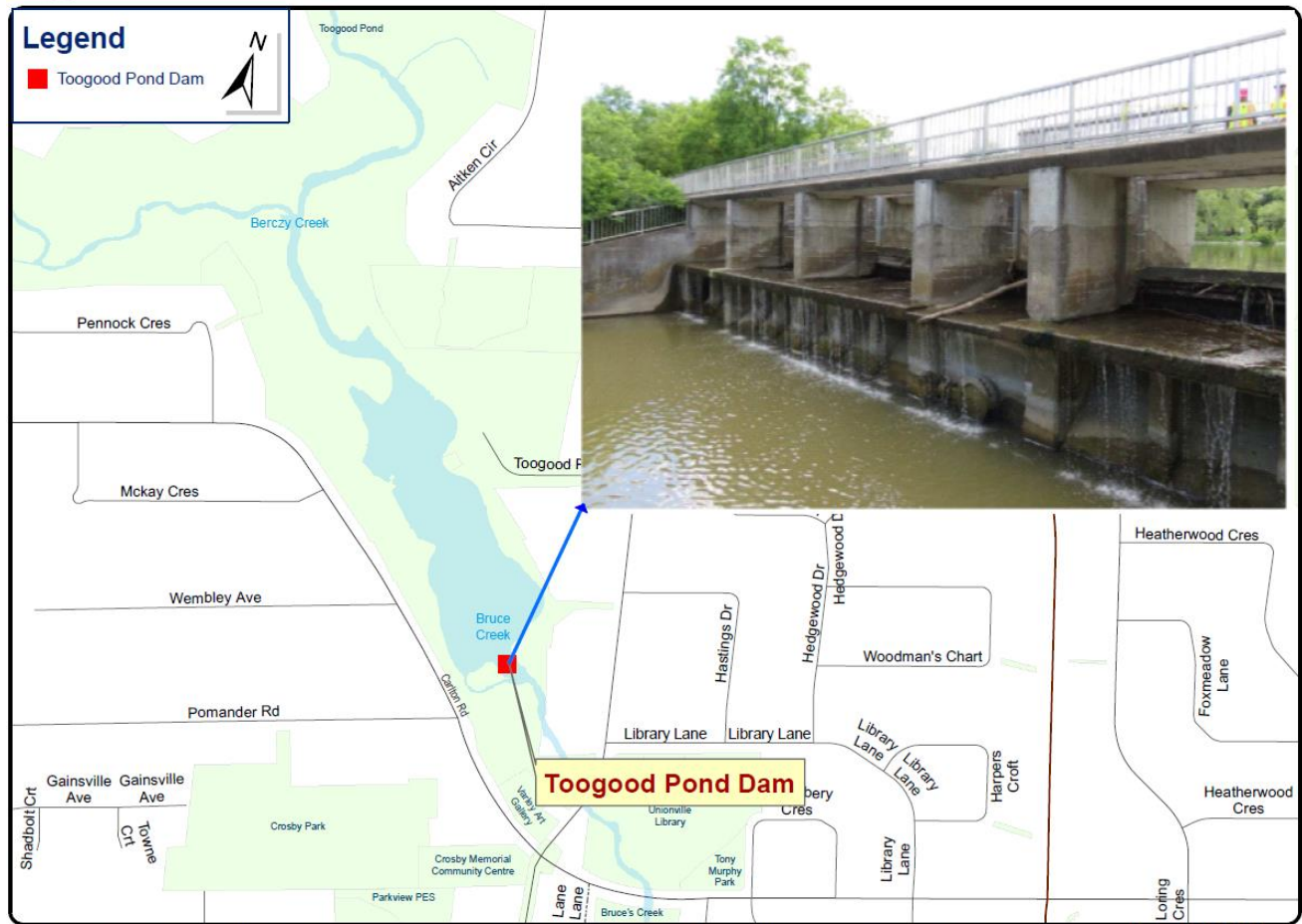
### Impact on Future Operating Budgets

No anticipated impact on future operating budgets. Additional cost request of \$1.73M is based on consultant's preliminary design. 2025 Life Cycle will be updated to reflect the revised rehabilitation cost.

**Estimated Project Completion Date** – December 2025.



**MARKHAM Toogood Pond Dam - Rehabilitation**



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Date: 2022-06-21



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **Erosion Restoration Program (Emergency Works)**

**Project Number**                **25205**

**Estimated Total Cost of Project**      **7,000,000**

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**Commission**                      Community Services

**Department**                    Environmental Services - Stormwater

### **Project Description**

This project will provide funding to restore unplanned erosion sites and long-term slope stabilization at Mill Street.

### **Location**

Mill Street and 8202 McCowan Road.

### **Work to be Performed**

Restoration of 6-8 unplanned erosion sites and for long term slope stabilization at Mill Street and 8202 McCowan Road.

### **Reason for Work**

This budget request is to set aside funding to restore 6-8 unplanned erosion sites and for long term slope stabilization at the designated location. Total cost includes design, construction, contract administration and approval agency costs.

### **Impact on Future Operating Budgets**

No anticipated impact on future operating budgets.

Total cost includes design, construction, contract administration and approval agency costs, with \$4,550,000 (65%) funded through Developmental Charge and \$2,450,000 (35%) funded through stormwater Life Cycle. Only \$560,900 was included in 2024 ES Life Cycle. However, cost has considerably increased due to large extent of restoration work identified at Mill Street and 8202 McCowan Road.

**Estimated Project Completion Date** – November 2025 (for Mill Street project; others TBD depending on securing private easement (8202 McCowan) etc.).



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name** SWM Pond #60 & #55- Cleaning & CA

**Project Number** 25215

**Estimated Total Cost of Project** 3,332,900

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**Commission** Community Services

**Department** Environmental Services - Stormwater

### Project Description

This project is for sediment cleaning and contract administration of two stormwater management ponds at Unionville Pond & Lemsford Drive Pond.

### Location

- Pond #60: South Unionville Pond (Ward 3) with current sediment level: 90%
- Pond #55: Lemsford Dr Pond (Ward 7) with current sediment level of 54%

### Work to be Performed

Pond sediment cleaning for two stormwater management (SWM) ponds in accordance with condition assessment & Legislative compliance (Section 53, Ontario Water Resources Act). Operations is responsible for minor above ground maintenance on ponds while ES is responsible for inspection, sediment cleaning, rehabilitation and flood control strategies

### Reason for Work

SWM Ponds require maintenance to function efficiently. Sediment levels need to be monitored and when the percentage of accumulated sediment is above regulatory limits (varies depending on the pond design), ponds need to be cleaned to ensure that the approved quality control function of the pond is maintained.

### Impact on Future Operating Budgets

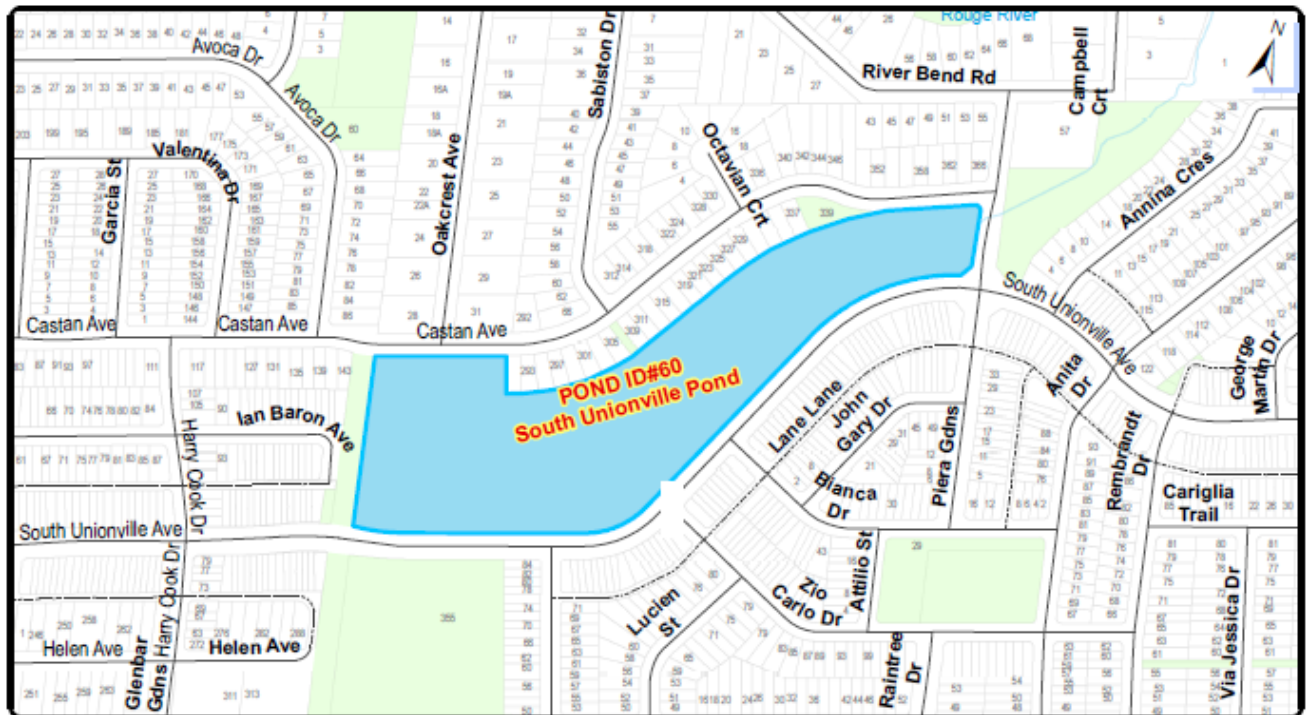
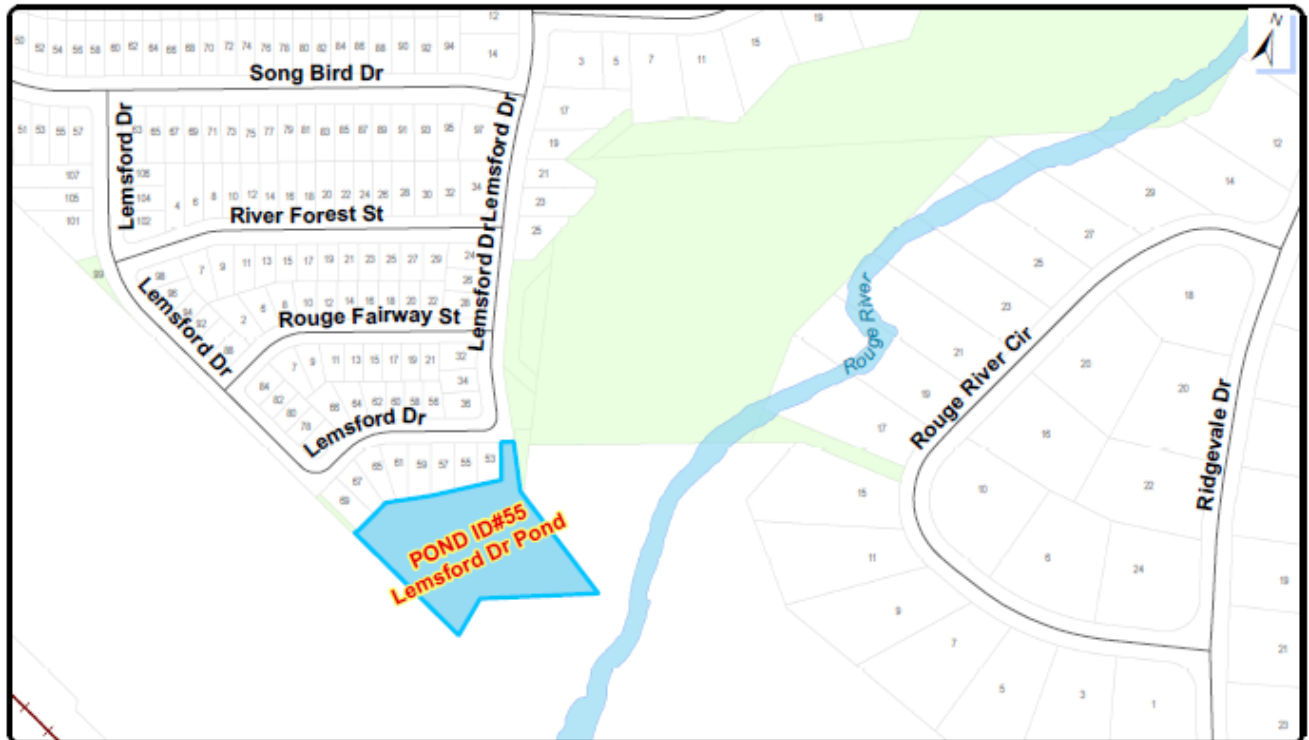
No anticipated impact on future operating budgets. Unit cost is consistent with recent award plus inflation. This request is for construction and contract administration. Design budget was requested in 2024.

**Estimated Project Completion Date** – November 2025





Wet SWM Pond Sediment Cleaning ID #55, #60 - Construction



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Date: 3/20/2024



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name** CI Watermain CIPP Lining - Construction

**Project Number** 25221

**Estimated Total Cost of Project** 10,331,200

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**Commission** Community Services

**Department** Environmental Services - Waterworks

### Project Description

This project is for the construction and contract administration associated with the rehabilitation of approximately 4km of cast iron watermain using Cured-In-Place lining.

### Location

This request includes approx. of 4.0km of iron watermain on:

- a) 1.7km: Part of Hwy 7 including Chirstman Crt.
- b) 2.3km: Part of Green Lane, Aileen Rd, Guardsman Rd, Harlech Crt

### Work to be Performed

As part of the cast iron watermain replacement/ rehabilitation program, aged cast iron watermain will be systematically replaced with the PVC or will be rehabilitated with CIPP lining.

### Reason for Work

This work comprises Phases 6 & 7 (out of an annual program of 15 total Phases) pertaining to the rehabilitation of approximately 4km of cast iron watermain (out of a total 55.6km CI Watermain by 2032).

### Impact on Future Operating Budgets

No anticipated impact on future operating budgets. Total program cost has been revised to reflect the current market rates and is consistent with 2024 Life Cycle Reserve Study Update.

**Estimated Project Completion Date** – This is an annual program (Phase 6 & 7 of 15; ending in 2032). Total CI Watermain: 55.6km.



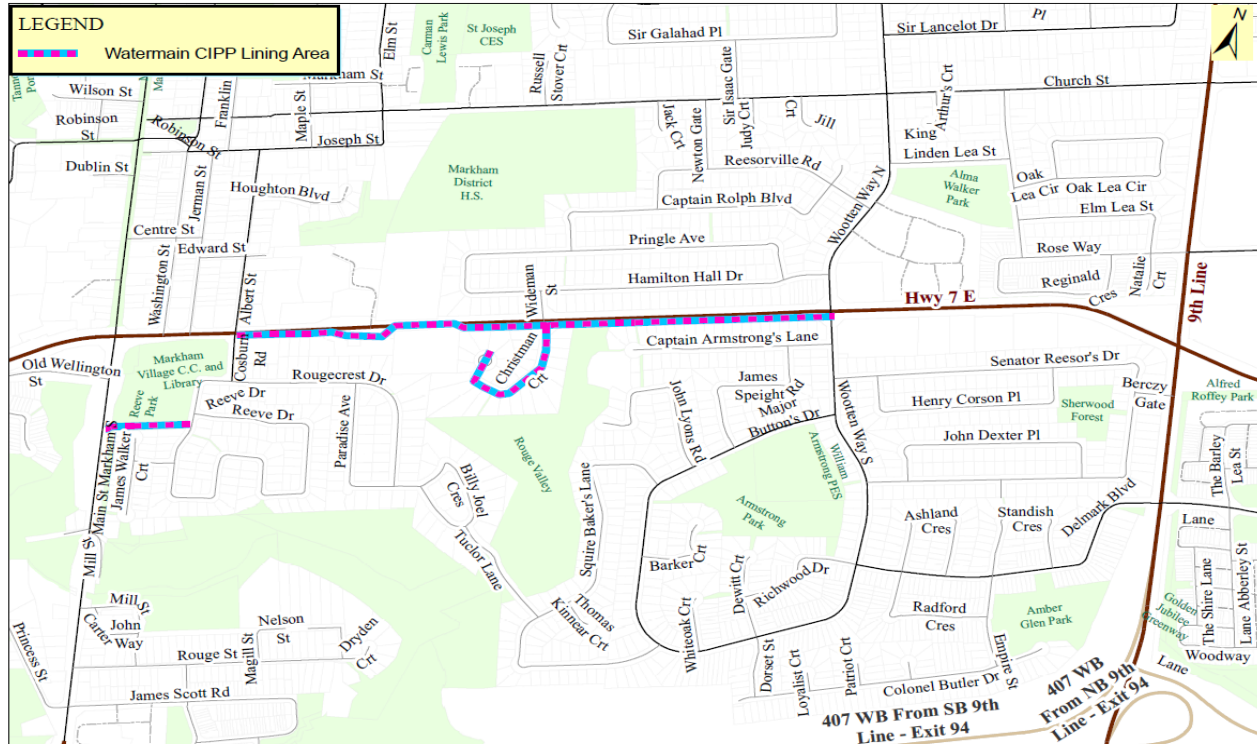


# Budget 2025: A Markham Milestone



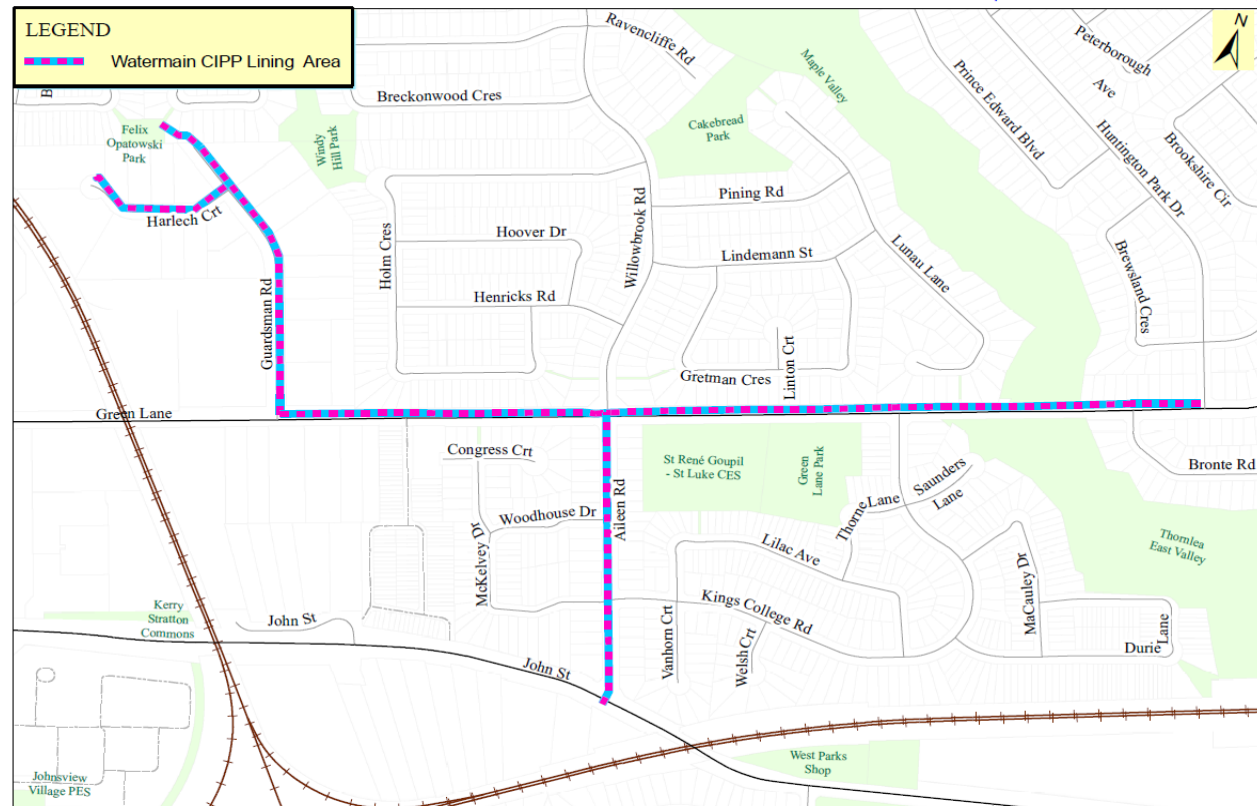
## CI Watermain Rehabilitation – Construction (2025)

Hwy 7 from Cosburn to Wooten Way N/ Christman Crt.  
Easement: Markham Rd to Reeve Dr



## CI Watermain Rehabilitation – Construction (2025)

Green Lane from Guardsman to Huntington Park/ Harlech Crt/  
Guardsman Rd /Aileen Rd - (Between John St and Green Lane)





## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **Sanitary Sewers - Rehabilitation**

**Project Number**                **25227**

**Estimated Total Cost of Project**      **1,012,800**

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**Commission**                      Community Services

**Department**                    Environmental Services - Waterworks

### **Project Description**

This project relates to an annual program to rehabilitate the sanitary sewer and service laterals, including manhole repairs, up to the property line.

### **Location**

City-wide

### **Work to be Performed**

Program is to rehabilitate the main sanitary sewer, service laterals using structural liner and repairs to manholes identified through CCTV inspection.

### **Reason for Work**

To ensure that the City's sanitary sewers are in a state of good repair.

### **Impact on Future Operating Budgets**

No anticipated impact on future operating budgets.

**Estimated Project Completion Date** – December 2025



## CAPITAL PROJECT REQUESTS FOR PROJECTS OVER \$1 MILLION

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**Project Name**                      **Water Meters - Replacement Program**

**Project Number**                **25230**

**Estimated Total Cost of Project**      **1,175,900**

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**Commission**                      Community Services

**Department**                    Environmental Services - Waterworks

### **Project Description**

This project is an annual program to replace water meters that have reached the end of their service life (20 years). This project will replace approx. 4,327 water meters (4,200 residential, 22 multi residential and 105 Industrial, Commercial, and Institutional (ICI)).

### **Location**

City-wide

### **Work to be Performed**

Replace approx. 4,327 water meters (4,200 residential, 22 multi residential and 105 ICI), and perform random testing of approx. 5% of meters for accuracy per AWWA C700 (Recommendation #1 for Improvement on Metering Practices, 2015 by Region of York). There is no substantial backlog and water meters are in a state of good repair.

### **Reason for Work**

This is an annual program to replace existing water meters that have reached end of service life.

### **Impact on Future Operating Budgets**

No anticipated impact on future operating budgets.

**Estimated Project Completion Date** – December 2025



### BUILDING STANDARDS BUDGET

The Building Standards Department is responsible for the administration of Ontario Building Code and other applicable laws including the City's zoning by-laws. The department issues building permits and provides inspections for all new or renovated buildings within Markham's borders, and its Operating Budget funds all operations related to this department's work. Building Standards operations is part of the Operating Fund but it is identified separately due to its self-funding nature.

According to Legislation under the Building Code Statute Law Amendment Act, 2002 (Bill 124), fees must not exceed the anticipated reasonable cost to administer and enforce the Act, and revenues and costs must be reported separately.

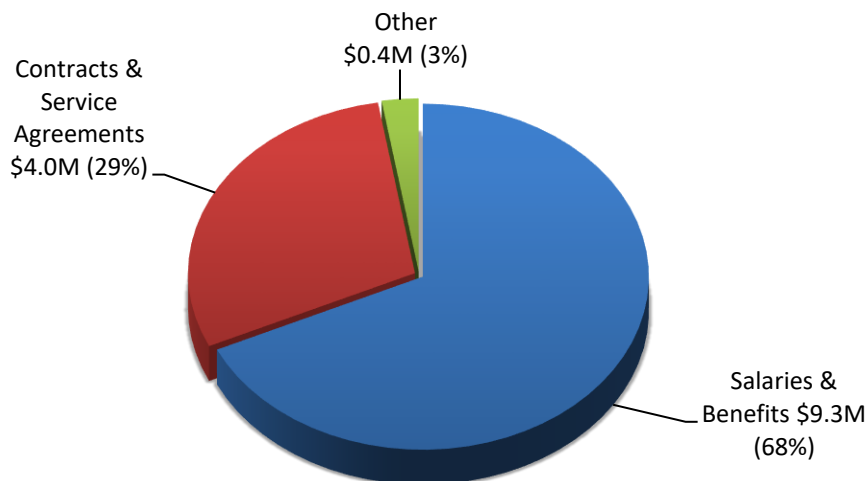
#### Building Standards Operating Budget

The 2025 Operating Budget for Building totals \$15.8M before transfer from reserves. This marks an increase of approximately \$3.3M from the 2024 Operating Budget due to a projected increase in revenues.

#### Expenditures

The figure below indicates that the major portion of budgeted expenditures is salaries and benefits, which accounts for 68% of the Operating Budget. Contracts & service agreement represents 29% of the Operating Budget which include indirect costs such as ITS equipment, other department's services, and overhead costs. Other expenditures accounts for 3% of the Operating Budget.

**Building Standards Operating Budget Expenditures by Account  
(excluding Transfer to Reserve)  
Total \$13.7M**

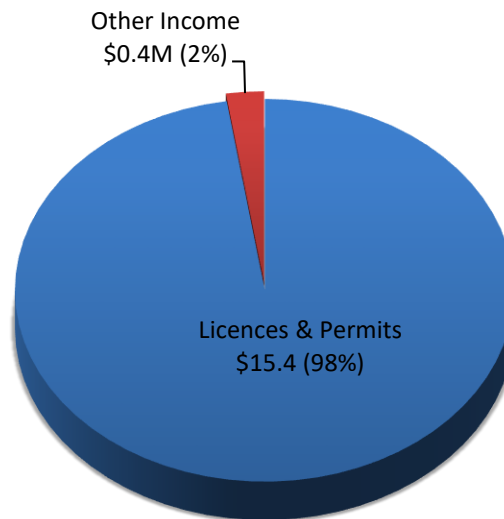




### Revenues

The Operating Budget is primarily funded through revenues from licences and permits related to building permit applications.

**Building Standards Operating Budget Revenues by Account**  
**Total \$15.8M**



### Building Standards Capital Budget

The 2025 Planning Capital Budget totals \$98K which is primarily funded from Building Fees. The capital project pertains to e-Plan Portal enhancements.



## Budget 2025: A Markham Milestone

### BUILDING STANDARDS CONSOLIDATED 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
<b>Revenues</b>								
LICENCES & PERMITS	10,590	14,242	11,331	15,409	4,078	36.0%	1,167	8.2%
USER FEES & SERVICE CHARGES	381	451	161	331	170	105.9%	(120)	-26.7%
RECOVERIES & CONTRIBUTIONS	(0)	0	55	55	0	0.0%	55	12371.7%
Total Revenues	\$10,971	\$14,693	\$11,546	\$15,794	\$4,248	36.8%	\$1,101	7.5%
<b>Expenses</b>								
SALARIES & BENEFITS	\$7,199	\$8,067	\$8,445	\$9,321	\$876	10.4%	\$1,254	15.5%
PRINTING & OFFICE SUPPLIES	31	\$30	38	\$38	0	0.0%	8	26.5%
OPERATING MATERIALS & SUPPLIES	22	\$17	20	\$23	3	12.5%	5	29.6%
COMMUNICATIONS	38	\$17	31	\$31	0	0.0%	14	84.9%
TRAVEL EXPENSES	3	\$21	6	\$16	10	169.9%	(5)	-22.7%
TRAINING	14	\$38	50	\$67	17	34.0%	29	76.7%
CONTRACTS SERVICES AGREEMENTS	3,119	\$3,653	3,651	\$4,014	363	10.0%	362	9.9%
MAINT. & REPAIR - TIME & MATERIAL	0	\$0	0	\$0	0	0.0%	0	0.0%
RENTAL/LEASE	0	\$1	0	\$0	0	0.0%	(1)	-100.0%
PROFESSIONAL SERVICES	41	\$11	9	\$9	0	0.0%	(2)	-20.6%
LICENCES, PERMITS, FEES	17	\$17	28	\$46	18	65.5%	28	161.0%
CREDIT CARD SERVICE CHARGES	98	\$94	90	\$126	36	40.0%	32	34.2%
PROMOTION & ADVERTISING	0	\$0	3	\$3	0	0.0%	3	0.0%
Total Expenses	\$10,582	\$11,965	\$12,370	\$13,693	\$1,324	10.7%	\$1,728	14.4%
Net Expenditures/(Revenues)	(\$389)	(\$2,728)	\$824	(\$2,101)	(\$2,924)	-355.1%	\$627	-23.0%
TRANSFERS TO/(DRAW FROM) RESERVES	\$389	\$2,728	(\$824)	\$2,101	\$2,924	-355.1%	(\$627)	-23.0%
Full Time Complement	59	61	64	66				

#### Major changes in the 2025 Budget from the 2024 Budget:

**Licences & Permits:** Increase due to projected increase in permit activities.

**User Fees & Services Charges:** Projected increase fee activities.

**Salaries & Benefits:** Projected salary and benefit rate increase.

**Travel Expenses & Training:** Projected increase in travel & training activities.

**Licences, Permits, Fees:** Projected activity for 2025.

**Credit Card Service Charges:** Projected activity for 2025.

**Transfers to/(draw from) Reserves:** Represents a draw from the Reserve to balance the budget surplus.



### PLANNING & DESIGN BUDGET

The Planning & Design Department is responsible for the following aspects related to land use and City planning:

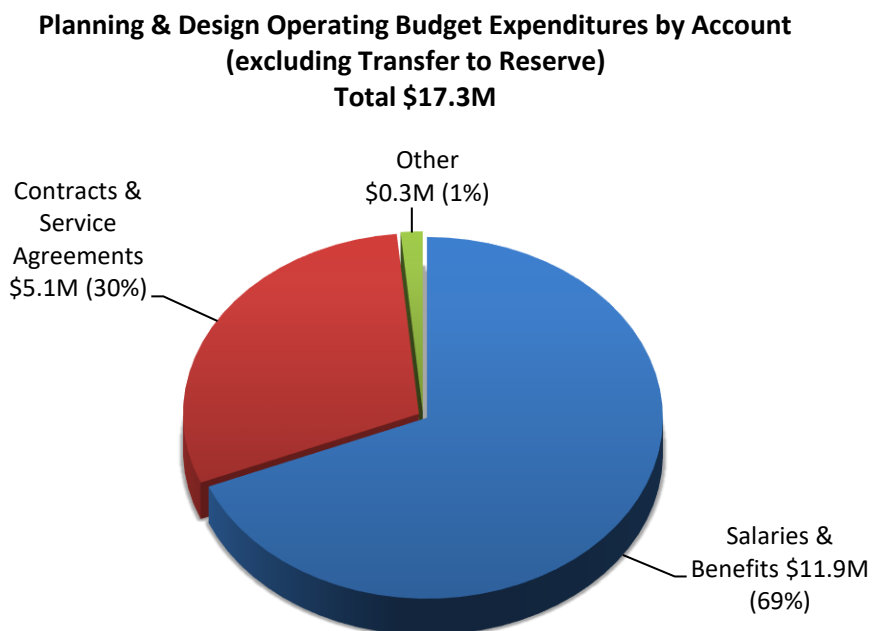
- long range strategic planning and current development control
- formulation of plans, policies, regulations, and guidelines
- development
- urban design
- growth management
- processing and evaluation of development applications
- data collection, analysis, research and monitoring
- planning policy and digital mapping related functions
- community outreach, liaison and information

#### Planning & Design Operating Budget

##### ***Expenditures***

The 2025 Operating Budget for Planning & Design totals \$17.3M before transfers to reserves, which represents an increase of \$1.4M from 2024 due to operational staffing requirements.

The figure below indicates that the major portion of budgeted expenditures is salaries and benefits, which accounts for 69% of the Operating Budget. Contracts & service agreement represents 30% which include indirect costs such as IT support, other department's services and overhead costs. Other expenditures accounts for 1% of the Operating Budget.







### **Revenues**

The Planning & Design Operating Budget is 100% funded through revenues from user fees & service charges related to Planning Fees, which is anticipated to total \$13.8M for 2025, a \$1.0M increase over 2024.

### **Capital Budget**

The 2025 Planning Capital Budget totals \$0.98M which is primarily funded from Development Charges. The capital projects include secondary plan studies/reviews, and other studies.

The 2025 Design Capital Budget totals \$7.3M which is primarily funded from Development Charges. The capital projects include the design and construction of new parks in various areas in Markham.

For further details on Planning & Design Capital projects, refer to Section 3b – Capital Budget.



## Budget 2025: A Markham Milestone

### PLANNING & DESIGN CONSOLIDATED 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./Decr.	% Change	\$ Incr./Decr.	% Change
<b>Revenues</b>								
USER FEES & SERVICE CHARGES	13,747	10,749	12,468	13,823	1,355	10.9%	3,074	28.6%
RENTALS	0	4	0	0	0	0.0%	(4)	-100.0%
RECOVERIES & CONTRIBUTIONS	297	47	365	365	0	0.0%	318	672.0%
<b>Total Revenues</b>	<b>\$14,044</b>	<b>\$10,800</b>	<b>\$12,833</b>	<b>\$14,188</b>	<b>\$1,355</b>	<b>10.6%</b>	<b>\$3,388</b>	<b>31.4%</b>
<b>Expenses</b>								
SALARIES & BENEFITS	\$7,829	\$8,893	\$11,006	\$11,905	\$899	8.2%	\$3,012	33.9%
PRINTING & OFFICE SUPPLIES	16	15	32	32	0	0.0%	17	112.2%
OPERATING MATERIALS & SUPPLIES	0	(4)	5	5	0	0.0%	9	-240.9%
COMMUNICATIONS	14	10	11	11	0	0.0%	1	8.8%
TRAVEL EXPENSES	14	14	33	33	0	0.0%	19	130.2%
TRAINING	4	3	14	14	0	0.0%	11	350.0%
CONTRACTS SERVICES AGREEMENTS	3,617	4,614	4,614	5,142	528	11.4%	528	11.4%
RENTAL/LEASE	1	0	0	0	0	0.0%	0	0.0%
PROFESSIONAL SERVICES	16	34	32	32	0	0.0%	(2)	-6.2%
LICENCES, PERMITS, FEES	10	86	76	76	0	0.0%	(10)	-11.5%
CREDIT CARD SERVICE CHARGES	33	25	20	20	0	0.0%	(5)	-20.4%
PROMOTION & ADVERTISING	11	6	25	25	0	0.0%	19	294.5%
STATUTORY COMMUNICATIONS	0	0	0	0	0	0.0%	0	0.0%
OFFICE FURNISHING & EQUIPMENT	0	0	1	1	0	0.0%	1	0.0%
MISCELLANEOUS EXPENSES	0	1	3	11	9	352.3%	10	693.5%
<b>Total Expenses</b>	<b>\$11,568</b>	<b>\$13,699</b>	<b>\$15,872</b>	<b>\$17,307</b>	<b>\$1,436</b>	<b>9.0%</b>	<b>\$3,609</b>	<b>26.3%</b>
<b>Net Expenditures/(Revenues)</b>	<b>(\$2,476)</b>	<b>\$2,899</b>	<b>\$3,039</b>	<b>\$3,119</b>	<b>\$81</b>	<b>2.6%</b>	<b>\$221</b>	<b>7.6%</b>
TRANSFERS TO/(DRAW FROM) RESERVES	\$2,476	(\$2,899)	(\$3,039)	(\$3,119)	(\$81)	2.6%	(\$221)	7.6%
<b>Full Time Complement</b>	<b>67</b>	<b>70</b>	<b>73</b>	<b>74</b>				

#### Major changes in the 2025 Budget from the 2024 Budget:

**User Fees & Service Charges:** Increase due to higher development activity forecasted for 2025.

**Salaries & Benefits:** Projected salary and benefit rate increase.

**Contracts & Service Agreements:** Increase due to the annual adjustment of support costs charged from the City to the department.

**Miscellaneous Expenses:** Projected activity for 2025.

**Transfers to/(draw from) Reserves:** Represents a transfer to the Reserve to balance the budget deficit.



### ENGINEERING BUDGET

The Engineering Department is responsible for the planning and delivery of infrastructure, transportation, and environmental engineering. This includes: new subdivision & site plan applications, construction of storm & sanitary sewers, watermain, and roads.

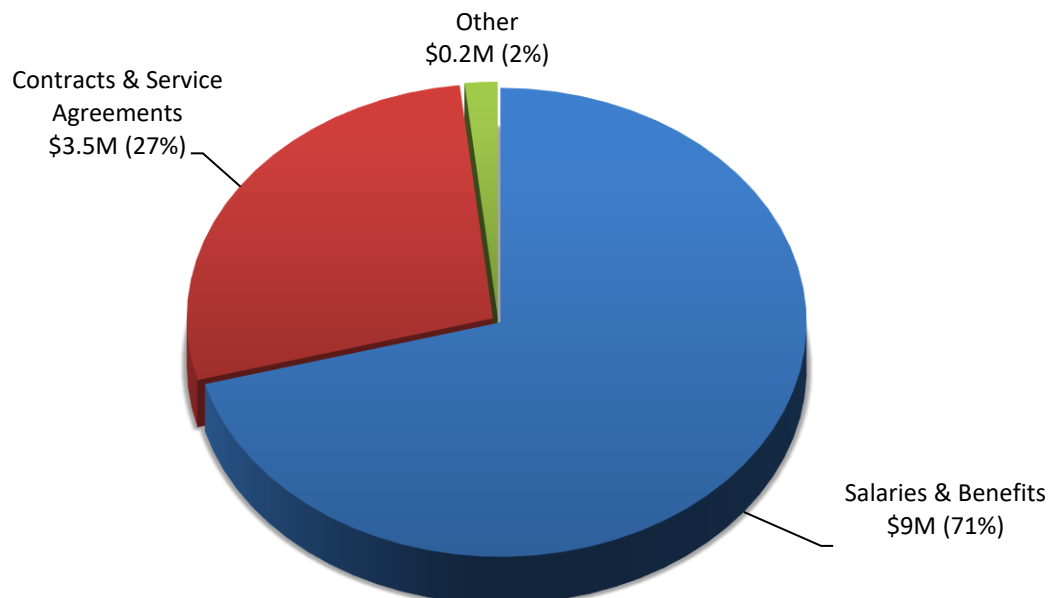
#### Engineering Operating Budget

##### *Expenditures*

The 2025 Operating Budget for Engineering totals \$12.6M before transfer to reserves. This marks an increase of \$0.9M from the 2024 Operating Budget.

The figure below indicates that the major portion of budgeted expenditures is salaries and benefits, which accounts for 71% of the Operating Budget. Contracts & service agreements represent 27% of the Operating Budget which include indirect costs such as ITS support, other department's services and overhead costs. Other expenditures accounts for 2% of the Operating Budget.

**Engineering Operating Budget Expenditures by Account  
(excluding Transfer to Reserve)  
Total \$12.7M**

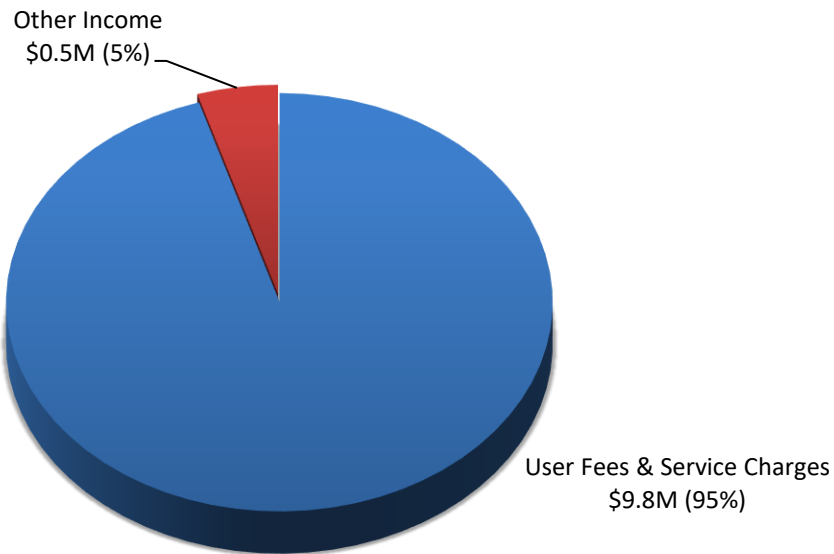




### Revenues

The Operating Budget is funded mainly through revenues from user fees & service charges related to Engineering Fees.

**Engineering Operating Budget Revenues by Account**  
**Total \$10.3M**



### Capital Budget

The 2025 Engineering Capital Budget totals \$70.0M which is primarily funded from Development Charges. The capital projects include road design and construction, transportation, servicing and stormwater management studies, multi-use pathways, sidewalk and streetlight programs, and various active transportation programs.

For further details on Engineering Capital projects, refer to Section 3b – Capital Budget.



## Budget 2025: A Markham Milestone

### ENGINEERING CONSOLIDATED 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
USER FEES & SERVICE CHARGES	13,387	12,800	9,980	9,780	(199)	-2.0%	(3,019)	-23.6%
RECOVERIES & CONTRIBUTIONS	583	1,380	523	490	(33)	-6.3%	(890)	-64.5%
Total Revenues	\$13,969	\$14,180	\$10,502	\$10,270	(\$232)	-2.2%	(\$3,910)	-27.6%
Expenses								
SALARIES & BENEFITS	\$6,672	\$7,749	\$8,499	\$8,958	\$459	5.4%	\$1,210	15.6%
PRINTING & OFFICE SUPPLIES	\$3	\$2	\$22	\$22	0	0.0%	19	850.9%
OPERATING MATERIALS & SUPPLIES	\$11	\$16	\$15	\$20	5	34.5%	4	23.8%
COMMUNICATIONS	\$14	\$11	\$22	\$22	0	0.0%	11	92.7%
TRAVEL EXPENSES	\$10	\$6	\$20	\$20	0	0.0%	14	216.7%
TRAINING	\$9	\$30	\$23	\$61	38	168.9%	30	100.2%
CONTRACTS SERVICES AGREEMENTS	\$3,411	\$3,037	\$3,037	\$3,482	445	14.7%	445	14.7%
MAINT. & REPAIR - TIME & MATERIAL	\$0	\$0	\$1	\$0	(1)	-100.0%	0	0.0%
RENTAL/LEASE	\$0	\$0	\$6	\$6	0	0.0%	6	0.0%
PROFESSIONAL SERVICES	\$3	\$108	\$19	\$19	0	0.0%	(90)	-82.9%
LICENCES, PERMITS, FEES	\$26	\$23	\$32	\$37	4	13.3%	13	55.5%
CREDIT CARD SERVICE CHARGES	\$2	\$2	\$15	\$4	(12)	-76.7%	2	129.5%
PROMOTION & ADVERTISING	\$0	\$0	\$2	\$5	3	150.0%	5	0.0%
OFFICE FURNISHING & EQUIPMENT	\$0	\$0	\$2	\$6	5	314.8%	6	0.0%
Total Expenses	\$10,160	\$10,986	\$11,713	\$12,660	\$947	8.1%	\$1,674	15.2%
Net Expenditures/(Revenues)	(\$3,809)	(\$3,194)	\$1,210	\$2,390	\$1,179	97.4%	\$5,584	-174.8%
TRANSFERS TO/(DRAW FROM) RESERVES	\$3,809	\$3,194	(\$1,210)	(\$2,390)	(\$1,179)	97.4%	(\$5,584)	-174.8%
Full Time Complement	47	51	54	54				

#### Major changes in the 2025 Budget from the 2024 Budget:

**User Fees & Service Charges:** Decrease due to marginally lower development activity forecasted for 2025.

**Salaries & Benefits:** Projected salary and benefit rate increase.

**Training:** Projected increase in training activities.

**Contracts & Service Agreements:** Increase due to the annual adjustment of support costs charged from the City to the department.

**Transfers to/(draw from) Reserves:** Represents a transfer to the Reserve to balance the budget deficit.



### WATERWORKS BUDGET

Operations relating to water and sanitary sewer are identified separately due to its self-funding nature. User fees from water billings are the main source of funding for the Waterworks Budget.

In 2007, the City of Markham implemented a Water & Wastewater Reserve Study to address the ongoing replacement and rehabilitation requirements for the aging water and sewer systems. The study made recommendations to the level of Water & Wastewater Infrastructure Surcharge to charge in order to sustain projected replacement and rehabilitation costs over the next 25 years.

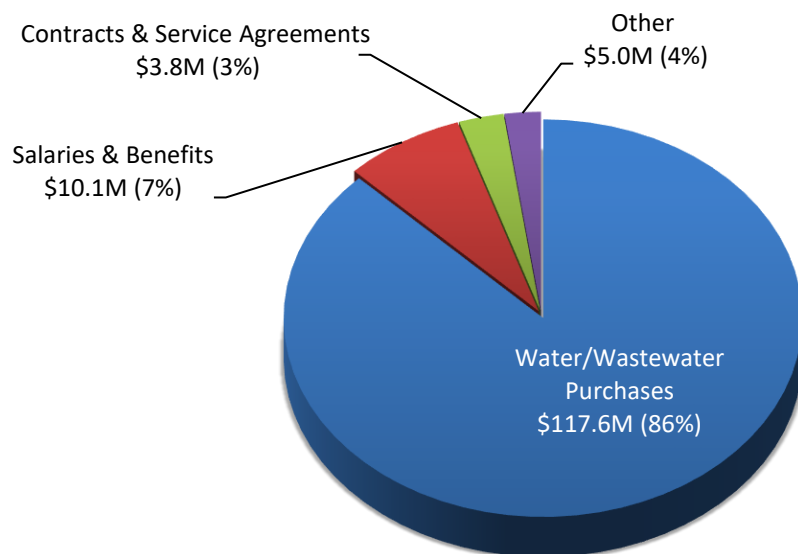
#### Operating Budget

##### *Expenditures*

The 2025 Operating Budget for Waterworks totals \$154.3M (excluding prior year's surplus). This marks an increase of \$3.3M over the 2024 Operating Budget.

The figure below indicates that the major portion of budgeted expenditures is purchase of water from the Region of York for 86%. Salary & benefits account for 7% of total expenses. Contract & service agreements accounts for 3% of the Operating Budget, which includes items such as inspection & cleaning of the sewer line, maintenance & repair of the water & sewer system, water sampling & testing, installation & maintenance of meters, and water/wastewater reading & billing.

**Waterworks Operating Budget Expenditures by Account  
(excluding Transfer to Reserve)  
Total \$136.5M**

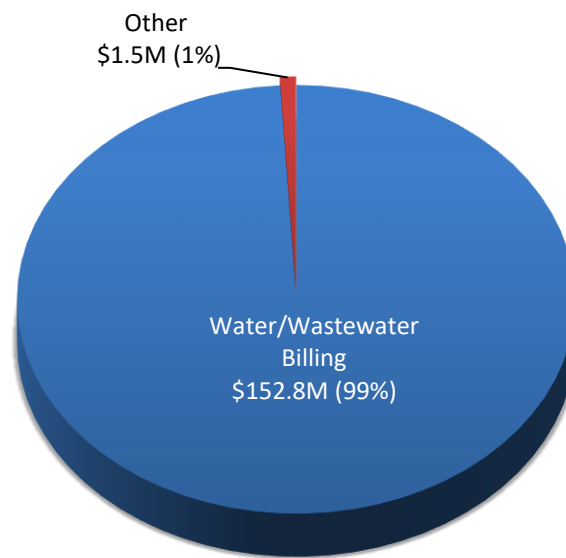




### Revenues

The Operating Budget is funded mainly through revenues associated with billings related to the sale of water. In November 2024, Council approved a total rate increase of 3.05% for 2025, which includes year 3 of a 4-year phase-in, which commenced in 2023 at \$0.0196/m<sup>3</sup>, resulting from maintaining the 2020 and 2021 rate at the 2019 level. The 2025 approved water rate is \$5.1147/m<sup>3</sup>, which represents an increase of \$0.1515/ m<sup>3</sup> over the 2024 approved rate.

**Waterworks Operating Budget Revenues by Account**  
**Total \$154.3M**



### Capital Budget

The 2025 Waterworks Capital Budget totals \$17.1M and is primarily funded from the Waterworks Reserve. The capital projects include annual programs for watermain construction/replacement, relining of watermain, water meter replacement, and upgrades to water and sewer system. The Waterworks reserve also funds capital projects managed by other departments (such as ITS, Sustainability & Asset Management, Infrastructure and Finance).





## Budget 2025: A Markham Milestone

### WATERWORKS CONSOLIDATED 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Sales & Purchase of Water Revenue								
FINES/ BILLINGS	143,876	148,995	149,562	152,818	3,257	2.2%	3,823	2.6%
CONTRACTED MUNICIPAL SERVICES	(108,005)	(109,946)	(115,078)	(117,637)	(2,559)	2.2%	(7,691)	7.0%
Total Sales & Purchase of Water Revenue	\$35,871	\$39,049	\$34,483	\$35,181	\$698	4.4%	(\$3,868)	9.6%
Other Revenues								
USER FEES & SERVICE CHARGES	520	669	545	545	0	0.0%	(125)	-18.6%
SALES	593	890	578	578	0	0.0%	(312)	-35.0%
RECOVERIES & CONTRIBUTIONS	376	641	300	300	0	0.0%	(341)	-53.2%
OTHER REVENUE	(30)	0	14	14	0	0.0%	14	0.0%
Total Other Revenues	\$1,458	\$2,200	\$1,436	\$1,436	\$0	0.0%	(\$763)	-34.7%
Other Expenses								
SALARIES & BENEFITS	\$7,949	\$8,008	\$8,831	\$10,102	\$1,271	14.4%	\$2,095	26.2%
PRINTING & OFFICE SUPPLIES	16	10	34	34	0	0.0%	24	231.4%
OPERATING MATERIALS & SUPPLIES	111	92	130	130	0	0.1%	38	41.4%
CONSTRUCTION MATERIALS	248	443	333	317	(16)	-4.9%	(126)	-28.5%
UTILITIES	43	36	39	39	0	0.0%	3	9.5%
COMMUNICATIONS	40	34	47	47	0	0.0%	13	38.4%
TRAVEL EXPENSES	28	47	47	53	7	14.8%	6	13.6%
TRAINING	70	94	79	125	46	58.7%	31	32.8%
CONTRACTS SERVICES AGREEMENTS	3,488	3,674	3,387	3,779	393	11.6%	106	2.9%
MAINT. & REPAIR - TIME & MATERIAL	424	816	485	516	31	6.5%	(300)	-36.8%
RENTAL/LEASE	2	1	4	4	0	0.0%	3	218.8%
PROFESSIONAL SERVICES	73	26	141	141	0	0.0%	115	449.6%
LICENCES, PERMITS, FEES	83	85	73	88	16	21.5%	3	3.6%
CREDIT CARD SERVICE CHARGES	4	2	1	1	0	0.0%	(1)	-43.3%
OTHER PURCHASED SERVICES	3,100	3,004	3,004	3,515	511	17.0%	511	17.0%
WRITE-OFFS	1	44	3	3	0	0.0%	(41)	-93.1%
Total Other Expenses	\$15,680	\$16,416	\$16,638	\$18,896	\$2,259	13.6%	\$2,480	15.1%
Net Expenditures/(Revenues)	(\$21,648)	(\$24,832)	(\$19,282)	(\$17,721)	\$1,561	-8.1%	\$7,111	-28.6%
TRANSFERS TO/(DRAW FROM) RESERVES	\$21,648	\$24,832	\$19,282	\$17,721	(\$1,561)	-8.1%	(\$7,111)	-28.6%
Full Time Complement	65	65	69	71				

#### Major changes in the 2025 Budget from the 2024 Budget:

**Fines/Billings:** Increased due to higher projected consumption volumes.

**Salaries & Benefits:** Projected salary and benefit rate increase.

**Travel Expenses & Training:** Increased due to requirements for staff to attend more conferences and training courses, largely due to legislative changes.

**Contracted Municipal Services:** Increased due to higher billings from Region of York impacted by higher consumption volume.

**Licences, Permits, Fees:** Increased due to greater number of staff requiring certification/professional membership.

**Transfers to Reserves:** Represents a transfer of the budgeted surplus to Reserve in order to fund capital projects required to maintain the water and wastewater infrastructure.



## FINANCIAL POLICIES

POLICY NAME	POLICY SUMMARY	APPENDIX NO.
Financial Planning and Budgeting Policy	<p>Covers the principles of the annual Budget process, long-term Budget Planning process, and guidance on use of revenues from a Financial Planning perspective. Includes the following supplemental process guidelines:</p> <ul style="list-style-type: none"><li>• Operating Budget process guideline</li><li>• Capital Budget process guideline</li></ul>	<b>1</b>
Capital Budget Control Policy	<p>Provides the guiding principles to improve the management, administration, and reporting of Capital Projects by defining:</p> <ul style="list-style-type: none"><li>• Project categories</li><li>• Standardized percentages for Capital Budgeting funding</li><li>• Return of surplus funds</li><li>• Process for requesting: new Projects after the annual budget has been approved, consolidation &amp; changes to Projects, additional funds, and closure of Capital Projects</li><li>• Process to address non-compliant Capital Projects</li><li>• Reporting requirements to Council</li></ul>	<b>2</b>
Investment Policy	<p>Covers investment objectives of the City related to:</p> <ul style="list-style-type: none"><li>• Legality of Investments</li><li>• Preservation of Principal</li><li>• Maintenance of Liquidity</li><li>• Competitive Rate of Return</li></ul>	<b>3</b>
Development Charge Borrowing Policy	<p>Provides a framework with respect to borrowing funds to complete Development Charge (DC) related capital projects.</p>	<b>4</b>
Investment Interest Allocation Policy	<p>Provides a framework with regard to the recording and allocation methods of the City's</p>	<b>5</b>



POLICY NAME	POLICY SUMMARY	APPENDIX No.
	investment interest income (including bonds, money market, interest earned on bank balances, etc).	
Reserve Policy	Provides details on the City's Council approved Reserve Study and policies to: <ul style="list-style-type: none"><li>• Determine the adequacy of the City's Reserves to meet known future expenditures</li><li>• Determine the adequate level for the City's corporate rate stabilization/contingency reserve</li><li>• Review, consolidate and refine policies for the City's various reserves and reserve funds</li></ul>	<b>6</b>
Debt Policy	Describes debt issuance and Provincial guidelines	<b>7</b>
Expenditure Control Policy	Establishes internal controls over the authorization of expenses.	<b>8</b>
Tangible Capital Assets Policy	Provides direction to ensure the City's assets are recorded in a fixed asset register, at historic values and amortized over their useful lives, in a consistent manner in accordance with the guidelines established in PSAB 3150.	<b>9</b>



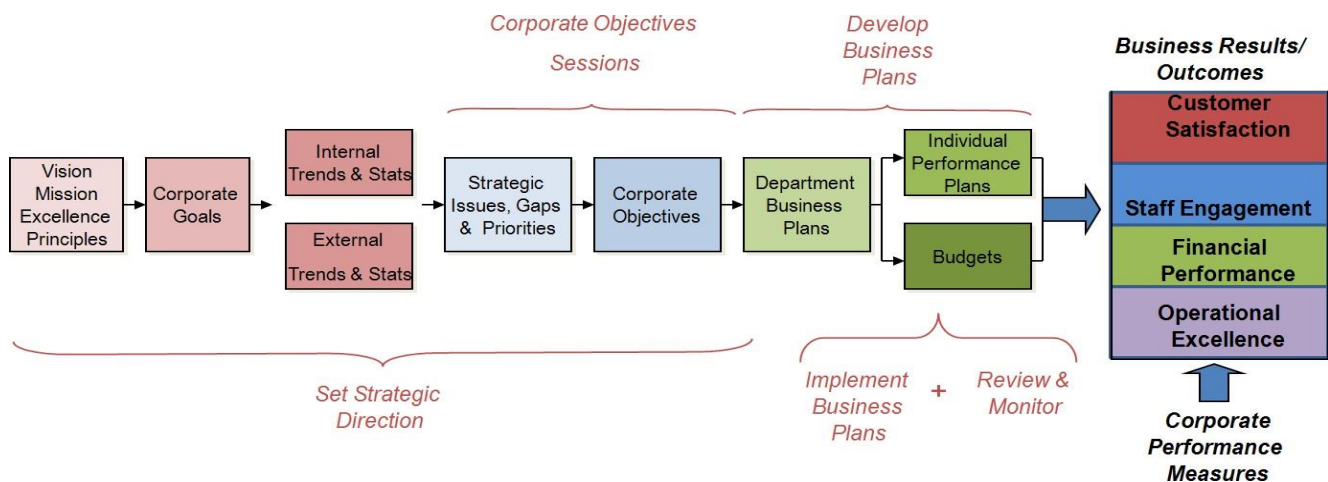
### BUSINESS PLAN INTRODUCTION

Each City of Markham Department reports to one of the following Commissions:

- Office of the Chief Administrative Officer;
- Corporate Services;
- Development Services; or
- Community Services.

This section outlines the annual business planning process, provides an overview of each Commission, and includes the Departmental Business Plans and Operating Budgets.

### Annual Business Planning Process



The Annual Business Planning Process delivers on the goals and objectives of the Council approved “Building Markham’s Future Together Strategic Plan” (BMFT), and aligns with the Excellence Markham Framework.

Two key outputs of the Annual Business Planning Process are the confirmation of the corporate actions stated in the BMFT document and the development of the multi-year Departmental Business Plans. The strategic actions of the Departmental Business Plans ensure each Department is contributing to the relevant corporate objectives, in addition to other initiatives a department may need to undertake to maintain and advance its business operations.



The BMFT document identifies:

- Corporate Goals that the organization is pursuing during the duration of the plan
- Corporate Objectives that further each of the Corporate Goals
- Corporate Actions to achieve the Corporate Objectives
- Performance Measures that are identified for each Corporate Goal

The annual Departmental Business Plan identifies:

- Linkages to the Corporate Goals, Corporate Objectives and Corporate Actions outlined in the BMFT document
- Departmental Objectives and Departmental Actions, along with the relevant Performance Measures supporting each Corporate Goal

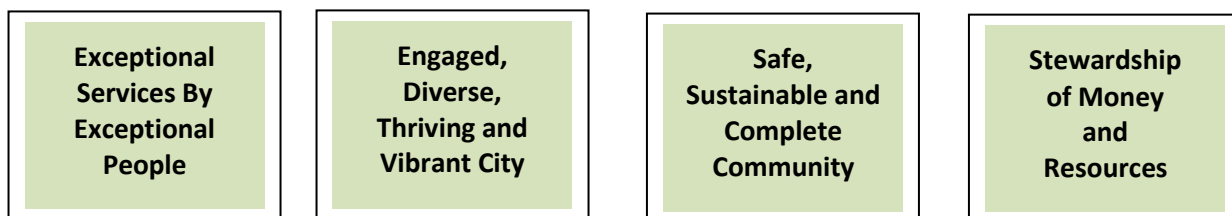
The Corporate Goals were created specifically to define overall success in a balanced manner. The annual Departmental Actions and Performance Measures ensure a Department is aligned to the overarching Corporate Goals.

The Department Business Plans are developed in advance of the year in question and prior to the annual budgeting process. Therefore, the most current full-year performance data that can be included for the 2025 plans is 2024, as the Departmental Business Plans were due to be completed in January 2025. Completing the business planning process allows resource requirements, such as funding and staffing, to be addressed in the annual budgeting process.

In April 2023, Markham Council endorsed an extension of the BMFT timeframe through 2026

### 2025 Departmental Business Plan Summary

As highlighted in the Executive Summary, and detailed in Section 2 - Corporate Strategic Plan, the Departmental Business Plans align with the BMFT Strategic Goals:



**Building Markham's Future Together: Strategic Plan**



The following pages contain a brief overview of each Commission along with a summary of each department. Also included are departmental Operating Budgets, Business Plans, Key Performance Measures, and Long-term Business Plans, where applicable. Following the 2022 municipal election and recent changes to legislation, the City continues to review its long-term plans for certain departments as necessary.

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## Budget 2025: A Markham Milestone

# MAYOR AND COUNCIL 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
<b>Revenues</b>								
<b>Expenses</b>								
SALARIES & BENEFITS	\$2,447	\$2,617	\$3,465	\$3,733	\$268	7.7%	\$1,115	42.6%
PRINTING & OFFICE SUPPLIES	35	52	27	27	\$0	0.0%	(25)	-48.1%
OPERATING MATERIALS & SUPPLIES	50	24	17	17	\$0	0.0%	(7)	-30.7%
VEHICLE SUPPLIES	4	4	3	3	\$0	0.0%	(1)	-21.9%
COMMUNICATIONS	1	1	16	16	\$0	0.0%	15	1368.9%
TRAVEL EXPENSES	8	13	60	60	\$0	0.0%	47	355.2%
TRAINING	0	0	3	3	\$0	0.0%	3	0.0%
CONTRACTS SERVICES AGREEMENTS	0	9	24	24	0	0.0%	15	175.5%
RENTAL/LEASE	1	1	14	14	0	0.0%	13	956.2%
PROFESSIONAL SERVICES	155	131	7	7	0	0.0%	(124)	-95.0%
LICENCES, PERMITS, FEES	3	2	5	5	0	0.0%	2	85.5%
PROMOTION & ADVERTISING	116	125	44	44	0	0.0%	(81)	-64.7%
OTHER EXPENDITURES	12	12	44	44				
<b>Total Expenses</b>	<b>\$2,833</b>	<b>\$2,992</b>	<b>\$3,729</b>	<b>\$3,996</b>	<b>\$268</b>	<b>7.2%</b>	<b>\$1,004</b>	<b>33.6%</b>
<b>Net Expenditures/(Revenues)</b>	<b>\$2,833</b>	<b>\$2,992</b>	<b>\$3,729</b>	<b>\$3,996</b>	<b>\$268</b>	<b>7.2%</b>	<b>\$1,004</b>	<b>33.6%</b>
<b>Full Time Complement</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>5</b>				

### Major changes in the 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Projected salary and benefit rate increase.





## Office Of The Chief Administrative Officer (CAO)



The Chief Administrative Officer provides leadership to a full-time staff of 1235 and approximately 2,073 part-time/seasonal staff who provide superior services to residents, businesses and visitors and respond to issues of the growing City. The responsibilities of the CAO include management of a \$675.2M budget, oversight of municipal operations and ensuring Council's priorities and strategic directions are achieved. Direct reports to the Chief Administrative Officer include the Commissioners of Corporate Services, Community Services, and Development Services, as well as the Director of Human Resources, the City Solicitor, Chief of Markham Fire and Emergency Services, Senior Manager of Strategy, Communications and Executive Operations, Coordinator of Strategy and Executive Operations and Diversity, Equity and Inclusion Specialist.

The Executive Leadership Team (ELT) supports the management of the City's operations and is comprised of the CAO, the Commissioners of Corporate Services, Community Services, and Development Services, as well as the Director of Human Resources, the City Solicitor, and the Senior Manager, Strategy, Communications and Executive Operations. The ELT meets weekly, or more frequently, as required, is chaired by the CAO, and addresses City operations and issues.

The CAO's Commission consists of the following Business Units:

- Legal Services
- People Services
- Corporate Communications
- Fire & Emergency Services

### ***Legal Services***

Reporting to the Chief Administrative Officer, the Legal Services Department provides a full range of legal advice and support to Council, its committees and City staff. As a municipal corporation, the City is subject to all laws of the Federal and Provincial governments.



The primary functions and duties of the Legal Services Department include:

- Legal advice to Council and its committees regarding legal issues, liability and applicability of provincial legislation; and
- Representation at all Local Planning Appeal Tribunal (formerly Ontario Municipal Board) and other tribunal hearings; and
- Carriage of legal actions commenced by or against the City in all levels of the Ontario court system; and
- Preparation and review of all development agreements (subdivision, site plan) and other contracts/agreements; and
- Negotiation, preparation, review and registration of documents required for the acquisition, disposition and lease of real property; and
- Drafting and review of by-laws; and
- Provision of legal advice and direction to all municipal departments; and
- Meetings with other government agencies, including provincial ministries and York Region, to resolve issues and advance the interests of the City; and further
- Assistance to the By-law Enforcement Department in the enforcement and prosecution of City regulatory and zoning by-laws, including representation of the Licensing Manager at Licensing hearings.

### ***People Services***

The People Services department supports the achievement of the City of Markham's goals by providing a full range of strategic human resources management solutions in the areas of labour and employee relations, health and safety, staffing and succession planning, workforce planning and analytics, compensation and benefits, learning and development, business transformation and change, wellness, and diversity and inclusion.

The department is also the corporate sponsor and champion of City's People Plan. Within People Services is the Diversity, Equity and Inclusion program. As part of the City's diversity strategy, regular and ongoing training and education about diversity, racism and bias are also provided to staff. The City supports a variety of measures to inform our communities, have respectful conversations and to break down barriers

### ***Corporate Communications***

Corporate Communications is part of the CAO's Office, reporting to the Senior Manager, Strategy, Communications and Executive Operations and provides a variety of services to support the City of Markham and all of its business units (both internally and externally) to align with corporate priorities. Communications services include but are not limited to strategic guidance and counsel in the areas of communications, marketing, brand reputation, public/media relations, advertising, crisis management, digital and social media services, graphic design, and more.



### ***Fire & Emergency Services***

Markham's Fire & Emergency Services (MFES) Department has a mission to *"provide the highest level of life safety and property protection to those who live, work, or play in our community."* MFES core functions are to provide high-quality and effective fire prevention education, emergency response, and fire safety services in a professional, sensitive and caring manner, supported by Training, Mechanical, Communications, and Administration divisions. Services are delivered from nine fire stations, a training centre, and an administrative office.

Fire Prevention is a key component in fire protection. Existing buildings in Markham are inspected on receipt of a request or complaint. Vulnerable sector occupancies are inspected annually to ensure they comply with provincial legislation. Fire Prevention Officers work with property owners to achieve compliance with fire regulations. Plans for new buildings are reviewed prior to construction to ensure they meet the most current fire regulations.

Approximately 80,000 incoming and outgoing emergency and non-emergency service requests were handled in the past year. MFES responded to 6,912 emergencies and fires throughout Markham in 2021, which translated into 19 incidents per day.

Markham Fire & Emergency Services is modernizing all aspects of fire protection and service delivery. Recently, Council approved a new deployment model that will redistribute existing resources, introduce new suppression innovations such as Canadian-made Drago Cannon, and incrementally control future staffing increases. The new deployment model meets the benchmarks set out in the master fire plan for residential fires, will improve response times and provide an all-hazards capacity. Additionally, the modernization of fire dispatch through a partnership with Barrie Fire will result in service level improvements while reducing staff and avoiding NG911 costs. Markham Fires modernization journey maximizes existing resources, leverages technology and equipment innovation resulting in improved fire protection service delivery and substantial long-term savings.

Along with Fire Prevention, Public Education is one of the most cost-effective and successful means of providing fire protection to Markham residents and businesses. MFES delivers its public education programs to Markham's ethnically diverse community by offering materials in various languages and partnering with local media to get the messages out. On average, we provide close to 1,500 school visits each year and attend in excess of 400 community events. Additionally, MFES actively supports the corporate Emergency Preparedness program.



## Budget 2025: A Markham Milestone

# OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER CONSOLIDATED 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
LICENCES & PERMITS	\$2	\$2	\$4	\$4	0	0.0%	2	87.4%
FINES	0	0	4	74	70	1832.0%	74	0.0%
USER FEES & SERVICE CHARGES	642	911	624	624	0	0.0%	(287)	-31.5%
RECOVERIES & CONTRIBUTIONS	609	537	627	627	0	0.0%	90	16.7%
OTHER REVENUE	23	19	38	38	0	0.0%	19	95.8%
Total Revenues	\$1,276	\$1,470	\$1,297	\$1,368	\$70	5.4%	(\$103)	-7.0%
Expenses								
SALARIES & BENEFITS	\$49,827	\$50,372	\$49,240	\$54,334	\$5,094	10.3%	\$3,962	7.9%
PRINTING & OFFICE SUPPLIES	47	33	44	45	1	2.0%	12	35.1%
PURCHASES FOR RESALE	9	21	0	0	0	0.0%	(21)	-100.0%
OPERATING MATERIALS & SUPPLIES	677	685	557	557	0	0.0%	(128)	-18.6%
VEHICLE SUPPLIES	252	269	166	170	4	2.4%	(99)	-36.7%
UTILITIES	317	289	323	323	0	0.0%	34	11.7%
COMMUNICATIONS	58	38	51	51	0	0.0%	13	35.3%
TRAVEL EXPENSES	60	69	78	85	7	9.0%	16	22.9%
TRAINING	361	239	364	364	0	0.0%	125	52.2%
CONTRACTS SERVICES AGREEMENTS	655	866	723	718	(6)	-0.8%	(148)	-17.1%
MAINT. & REPAIR - TIME & MATERIAL	163	319	170	170	0	0.0%	(148)	-46.6%
RENTAL/LEASE	6	4	10	10	0	0.0%	6	128.0%
PROFESSIONAL SERVICES	1,669	1,323	694	683	(11)	-1.6%	(640)	-48.4%
LICENCES, PERMITS, FEES	93	88	91	90	(1)	-1.0%	2	2.0%
CREDIT CARD SERVICE CHARGES	0	1	0	0	0	0.0%	(1)	-100.0%
PROMOTION & ADVERTISING	347	169	312	312	0	0.0%	143	84.3%
MISCELLANEOUS EXPENSES	0	0	0	0	0	0.0%	0	0.0%
TRANSFER TO/(FROM) RESERVE	41	41	41	41	0	0.0%	0	0.0%
Total Expenses	\$54,582	\$54,827	\$52,865	\$57,953	\$5,088	9.6%	\$3,127	5.7%
Net Expenditures/(Revenues)	\$53,306	\$53,357	\$51,568	\$56,586	\$5,018	9.7%	\$3,229	6.1%
TRANSFERS TO/(DRAW FROM) RESERVES	\$41	\$41	\$41	\$41	\$0	0.0%	\$0	0.0%
Full Time Complement	304	316	322	326				



## CAO'S OFFICE – COMMISSION SUPPORT 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
<b>Revenues</b>								
<b>Expenses</b>								
SALARIES & BENEFITS	\$840	\$924	\$711	\$817	\$105	14.8%	(\$108)	-11.6%
PRINTING & OFFICE SUPPLIES	1	4	3	4	1	26.8%	0	2.8%
OPERATING MATERIALS & SUPPLIES	1	12	5	5	0	0.0%	(7)	-60.2%
VEHICLE SUPPLIES	9	11	5	9	4	73.9%	(1)	-13.4%
COMMUNICATIONS	3	2	2	2	0	0.0%	0	3.7%
TRAVEL EXPENSES	16	24	17	24	7	41.0%	0	0.2%
TRAINING	0	0	2	2	0	0.0%	2	0.0%
CONTRACTS SERVICES AGREEMENTS	(3)	11	8	25	18	223.7%	15	141.7%
MAINT. & REPAIR - TIME & MATERIAL	0	0	0	0	0	0.0%	0	0.0%
RENTAL/LEASE	0	0	0	0	0	0.0%	0	0.0%
PROFESSIONAL SERVICES	25	168	42	31	(11)	-26.3%	(138)	-81.7%
LICENCES, PERMITS, FEES	32	25	21	20	(1)	-4.3%	(5)	-21.3%
PROMOTION & ADVERTISING	12	1	0	0	0	0.0%	(1)	-100.0%
TRANSFERS FROM OWN FUNDS	0	0	0	0	0	0.0%	0	0.0%
<b>Total Expenses</b>	<b>\$937</b>	<b>\$1,183</b>	<b>\$817</b>	<b>\$940</b>	<b>\$123</b>	<b>15.0%</b>	<b>(\$243)</b>	<b>-20.5%</b>
<b>Net Expenditures/(Revenues)</b>	<b>\$937</b>	<b>\$1,183</b>	<b>\$817</b>	<b>\$940</b>	<b>\$123</b>	<b>15.0%</b>	<b>(\$243)</b>	<b>-20.5%</b>
<b>Full Time Complement</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>				

### Major changes in the 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Projected salary and benefit rate increase.

**Contracts Services Agreements:** Increase due to the annual adjustment of support costs charged from the City to the department.

**Professional Services:** Projected decrease in professional services.



## CORPORATE COMMUNICATIONS 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
<b>Revenues</b>								
USER FEES & SERVICE CHARGES	153	340	299	299	0	0.0%	(41)	-12.2%
RECOVERIES & CONTRIBUTIONS	150	155	296	296	0	0.0%	141	90.5%
<b>Total Revenues</b>	<b>\$303</b>	<b>\$496</b>	<b>\$595</b>	<b>\$595</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$99</b>	<b>20.0%</b>
<b>Expenses</b>								
SALARIES & BENEFITS	\$1,365	\$1,296	\$1,446	\$1,761	\$315	21.8%	\$465	35.9%
PRINTING & OFFICE SUPPLIES	3	2	5	5	0	0.0%	3	198.8%
OPERATING MATERIALS & SUPPLIES	11	16	28	28	0	0.0%	13	81.5%
COMMUNICATIONS	3	2	3	3	0	0.0%	1	36.5%
TRAVEL EXPENSES	11	7	10	10	0	0.0%	3	42.9%
TRAINING	0	0	6	6	0	0.0%	6	0.0%
CONTRACTS SERVICES AGREEMENTS	(132)	(87)	(87)	(83)	5	-5.4%	5	-5.4%
RENTAL/LEASE	1	0	0	0	0	0.0%	0	128.6%
PROFESSIONAL SERVICES	46	42	102	102	0	0.0%	61	145.0%
LICENCES, PERMITS, FEES	0	1	2	2	0	0.0%	1	68.3%
PROMOTION & ADVERTISING	48	(9)	100	100	0	0.0%	109	-1244.9%
<b>Total Expenses</b>	<b>\$1,356</b>	<b>\$1,269</b>	<b>\$1,615</b>	<b>\$1,935</b>	<b>\$320</b>	<b>19.8%</b>	<b>\$666</b>	<b>52.5%</b>
<b>Net Expenditures/(Revenues)</b>	<b>\$1,052</b>	<b>\$773</b>	<b>\$1,020</b>	<b>\$1,340</b>	<b>\$320</b>	<b>31.3%</b>	<b>\$567</b>	<b>73.3%</b>
<b>Full Time Complement</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>12</b>				

### Major changes in the 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Addition of a new position. Projected salary and benefit rate increase.



## OFFICE OF THE CAO STRATEGY & CORPORATE COMMUNICATIONS BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Provide exceptional customer service for internal and external clients and align with the Customer Experience Strategy.	Provide annual progress report to Members of Council and community on Building Markham's Future Together (BMFT).
		Facilitate the planning and development of corporate surveys (internal and external) to better understand our services and plan for improvements and opportunities to enact change. Coordinate and manage results of all corporate customer surveys.
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Use technology in a manner that will increase productivity, meet customer requirements, generate performance data, and provide efficiencies in the duties we carry out on a daily basis.	Launch Communicating for Diverse Communities Guide across organization.
		Continue execution of revised City communications brand and style guidelines, including print and web materials. Significantly grow Markham Now eNews readership base with robust marketing campaign.
		Grow digital communication network and investigate new opportunities and partnerships. Integrate all EIB systems in the City to one central command managed with management from Corporate Communications in partnership with Recreation, MPL and MFES. Manage coordination and mapping of all corporate signage.
		Launch 3rd Phase of Virtual Assistant with new brand identity, enhanced artificial intelligence tools aligned with portal upgrades.
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.		Advance AODA compliance efforts in City communications.
		Install corporate Electronic Information Boards (EIBs) in all Markham Fire and Emergency Services stations.





## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Deliver initiatives, campaigns and programs that promote and support diversity, equity and inclusion.	Execute yearly action items from Diversity Action Plan and Eliminating Anti-Black Racism Action Plan in collaboration with corporate partners. Collaborate with DMC on hosting of Little Native Hockey League.
		Seek opportunities to showcase corporate initiatives through paid and earned media. Enhance civic pride and expand communications beyond mainstream publications into cultural communities & neighbourhood groups.
		Launch municipal mascot program, using it as a unifying tool to bring communities together. Partner the launch with Virtual Assistant 3.0 and Good Neighbour Handbook.
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.		Corporate Communications to support events and other community initiatives through promotion and subject matter expertise.
		Research the development of a community online billboard feature for residents to post about upcoming community events.
		Engage with local cultural community stakeholders to understand how to better support their communications needs.
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.		Work collaboratively cross commission to promote, expand and investigate opportunities that support the economic and cultural growth and vitality of the City of Markham. Seek opportunities to collaborate with existing Markham stakeholders on cultural and diversity initiatives.
		Continue Markham is More brand launch with focus on celebrating themes identified to bring about civic pride. Engage local community to submit stories.



## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Facilitate and participate conversation as needed to complement, enhance and support City's strategic objective.	Lead, advocate, support and collaborate on intergovernmental relations to support the City's strategic interests in transit and transportation project management and delivery. Host Ontario Big City Mayors' AGM (April) meeting including facilitating tours and accommodations. Advocate and prepare intergovernmental funding request/priorities documents for upcoming provincial and federal elections.
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Ensure facilities, programs, services are appropriate to the new urban form and keep pace with growth.	Lead, advocate, support and collaborate on intergovernmental relations to support the City's strategic interests in building more housing. Launch communications for Housing Accelerator Fund.
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.		Provide effective communications tools for residents about community emergencies & significant service issues through EOC. Corporate Communications continues to add new templates, EIB videos, social and print content to advise Markham residents on a variety of emergency scenarios. The team continues to expand emergency information/scenarios on portal.
3.4 Protect and enhance natural environment and built form.		



### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Conduct proactive stakeholder management and opportunity assessments to ensure the City is leveraging and realizing strategic opportunities.	Work collaboratively across commission to promote, expand and investigate opportunities that support the economic and cultural growth and vitality of the City of Markham.
		Work collaboratively across commission to execute customer service enhancements identified in the 2025 Budget.
		Investigate additional funding and sponsorship opportunities to enhance revenue utilizing existing assets.
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Monitor and evaluate departmental assets to ensure proactive management of assets.	Use data-driven decision-making to investigate whether to expand digital communications and with less reliance on print as part of digital transformation and Green Markham.
		Investigate and seek out non-traditional sponsorship opportunities to increase revenues (non-property tax) & maintain or lower operating costs in a growing Markham. Launch new second community centre café model partnership. New advertising opportunities in community centres/facilities.
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Comply with all financial policies and Auditor General recommendations.	Ensure Auditor General recommendations are actioned.



## FIRE & EMERGENCY SERVICES 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
LICENCES & PERMITS	2	2	4	4	0	0.0%	2	87.4%
FINES	0	0	4	74	70	1832.0%	74	0.0%
USER FEES & SERVICE CHARGES	22	33	25	25	0	0.0%	(8)	-24.4%
RECOVERIES & CONTRIBUTIONS	390	382	331	331	0	0.0%	(51)	-13.4%
OTHER REVENUE	25	19	36	36	0	0.0%	17	87.6%
Total Revenues	\$439	\$436	\$400	\$470	\$70	17.6%	\$34	7.8%
Expenses								
SALARIES & BENEFITS	\$42,943	\$42,651	\$41,006	\$44,283	\$3,277	8.0%	\$1,632	3.8%
PRINTING & OFFICE SUPPLIES	26	16	16	16	0	0.0%	1	3.7%
PURCHASES FOR RESALE	9	21	0	0	0	0.0%	(21)	-100.0%
OPERATING MATERIALS & SUPPLIES	590	586	427	427	0	0.0%	(159)	-27.1%
VEHICLE SUPPLIES	243	258	161	161	0	0.0%	(97)	-37.7%
UTILITIES	317	289	323	323	0	0.0%	34	11.7%
COMMUNICATIONS	38	17	31	31	0	0.0%	14	85.6%
TRAVEL EXPENSES	29	24	26	26	0	0.0%	3	11.3%
TRAINING	27	47	54	54	0	0.0%	7	14.4%
CONTRACTS SERVICES AGREEMENTS	1,007	1,095	1,069	1,101	31	2.9%	6	0.6%
MAINT. & REPAIR - TIME & MATERIAL	162	319	170	170	0	0.0%	(148)	-46.6%
RENTAL/LEASE	5	3	3	3	0	0.0%	1	21.1%
PROFESSIONAL SERVICES	41	29	14	14	0	0.0%	(15)	-51.2%
LICENCES, PERMITS, FEES	6	5	5	5	0	0.0%	0	2.1%
CREDIT CARD SERVICE CHARGES	0	1	0	0	0	0.0%	(1)	-100.0%
TRANSFER TO OWN FUNDS	41	41	41	41	0	0.0%	0	0.0%
Total Expenses	\$45,485	\$45,400	\$43,348	\$46,656	\$3,308	7.6%	\$1,256	2.8%
Net Expenditures/(Revenues)	\$45,046	\$44,964	\$42,948	\$46,186	\$3,238	7.5%	\$1,222	2.7%
TRANSFERS TO/(DRAW FROM) RESERVES	\$41	\$41	\$0	\$41	\$41	0.0%	\$0	0.0%
Full Time Complement	264	268	269	270				

### Major changes in the 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Addition of new position. Projected salary and benefit rate increase.

**Contracts and Service Agreements:** Communications contract escalation.



## FIRE & EMERGENCY SERVICES BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Provide exceptional customer service for internal and external clients.	Develop opportunities to reach out and inform the public and other departments on levels of service, including response times, and obtain input on the public expectations.
		Educate and inform the public of how we are adapting and enhancing services to support a growing city.
		KPI review to determine suitability.
		Conduct one formal customer satisfaction survey to measure and inform on the effectiveness of our services and processes – Post Fire ( <i>BMFT Action 1.1.1</i> ).
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Increase productivity through the use of technology, in a manner that will meet customer requirements, generate performance data, and provide efficiencies in the duties we carry out on a daily basis.	Seek and support implementation of new technology to enhance business operations ( <i>BMFT Action 1.2.1</i> ).
		Research, plan, and seek technological solutions to support improvements in radio communications, emergency response, and data.
		Continue to monitor the transition of the alarm room operations to an external strategic partner. Ensure partnership aligns effectively with Next Generation 911 compliance.
		Increase online forms for public access for fire permits, event requests, fireworks, and other requests for services
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Improve staff engagement within the department to provide a healthy, safe workplace that reflects corporate initiatives/ policies and applicable legislations.	Prioritize and focus on mental health and wellness in a manner that builds on and maintains the resilience and performance of all of our staff.
		Demonstrate commitment to provide safe working conditions in a profession that is inherently dangerous.
		Maintain annual succession planning opportunities through secondments, conferences, seminars, and educational assistance ( <i>BMFT Action 1.3.2</i> ).



## Budget 2025: A Markham Milestone

		Continue work with York University, the Ontario Provincial Government and the Ontario Association of Fire Chief's in exploring strategies and infrastructure that could enhance and improve our firefighter decontamination process.
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Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2025 Target	Long-term Target	LT Target Year
Overall customer satisfaction rating received for survey completed in the calendar year	93%	93%	90%	90%	90%	90%	2026
Benchmark against National Fire Protection Association (NFPA) 1221 for Dispatch Processing Time (60 sec)	85%	78%	90%	98%	90%	90%	2020
Benchmark against National Fire Protection Association (NFPA) 1710 for firefighter turn out time (80 seconds)	21%	22%	30%	47%	90%	90%	2026
Benchmark against National Fire Protection Association (NFPA) 1710 for 1 <sup>st</sup> Truck Travel Time (4 min)	26%	21%	45%	47%	90%	90%	2026
% of Fire Prevention & Public Education CARE requests meet established timelines of ≤5 days	100%	100%	100%	100%	100%	100%	2015
% of vulnerable occupancies inspections completed	100%	100%	100%	100%	100%	100%	2015



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Deliver programs that promote fire safety and healthy living to those that live, work and play in our community.	Promote community-based & data driven fire programs that are designed to meet the needs of effective fire prevention and education.
		Continue to expand public education programs delivered by on-duty fire suppression crews and firefighters on modified duties/return to work programs.
	Public Education and Prevention programs that are inclusive, accessible and provide enjoyable learning.	Community RISK assessment to identify risk and target groups for fire prevention & education programs.
		Distribute Public Education Program Feedback process to support continuous improvement.
2.2 Build Markham as the best place to live, invest, work, and experience rich diversity.	Build stronger ties between Fire and Emergency Services and all Corporate initiatives.	Work with the Markham Museum to locate the 1936 Rugby fire truck and other historic firefighting gear/equipment to the museum site for public display.

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2025 Target	Long-term Target	LT Target Year
Annual Pre-Recruitment Information Sessions (community outreach)	1	1	0	1	2	3	2026
School Program Survey Response Rate	60%	**	**	70%	75%	75%	2025
School Program Satisfaction Effectiveness Rating	80%	**	**	80%	90%	90%	2026

\*\*School Program suspended due to COVID – Resumed November 2022





### GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Involved in existing and future road network planning and decisions that may affect fire traveling time and access.	Identify impediments to emergency response that increase travel time, including new and existing road networks, traffic congestion, traffic signal devices and access. Ensure Transportation Engineering understands emergency response considerations as well as the advantages of Opticom installation across.
	Participation in City of Markham Road Safety Plan working group and steering committee.	Fire Chief and Deputy Chief participation in Working Groups.
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Ensure facilities, programs, services, equipment and staff training are appropriate to the new urban form and keep pace with growth.	Implementation of Phase 1 of the deployment modernization strategy. 2 auxiliary units to be placed in service. Continue to explore opportunities for shared Services with Vaughan, Richmond Hill and other Cities that could benefit Markham, including future portable and base radio purchases.
	Support community emergency preparedness and response efforts.	Revamp/restructure of the City Emergency Preparedness Plan. Train and activate suppression firefighters as a REAC Team for initial and most efficient opening of the EOC.
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Update the Enhanced Monitoring Procedure.	Undertake the implementation of strategies to address the impacts of extreme weather and the systems needed to provide enhanced monitoring, in the role of the CEMC Lead ( <i>BMFT Action 3.3.3</i> ). Work closely with City stakeholders to update the Enhanced Monitoring Policy.



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Manage cost per capita and maintain or increase service levels.	Continue to Evaluate supernumerary firefighters to offset overtime and support staff training and staffing gaps arising from retirements, resignations, and all other approved leaves such as maternity and paternity. Work closely with Finance to ensure all policies are understood and followed.
	Business and Cultural Transformation.	
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Establish strong Corporate alignment and communication of the results of the Values Based Survey and RoadMap.	
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Comply with all financial policies and Auditor General recommendations	Implement applicable Auditor General recommendations related to Fleet/Fire Budget.
		Work with Finance to ensure all procurement policies are understood and followed.

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2025 Target	Long-term Target	LT Target Year
Project Completion Rate	87%	87%	90%	90%	90%	90%	2025
Average Annual Budget Variance (%) of all closed capital projects (actual vs. initial approved budget)	+1.8	+1.6	+1.6	+1.9	1.2	1.5	2026
Annual Cost per Capita (Operating)	\$114	\$118	\$119	\$121	\$124	\$127	2026



## LEGAL SERVICES 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./Decr.)	% Change	\$ Incr./Decr.)	% Change
Revenues								
USER FEES & SERVICE CHARGES	\$468	\$537	\$300	\$300	0	0.0%	(237)	-44.1%
RECOVERIES & CONTRIBUTIONS	68	0	0	0	0	0.0%	0	0.0%
OTHER REVENUE	(3)	0	0	0	0	0.0%	0	0.0%
Total Revenues	\$533	\$537	\$300	\$300	\$0	0.0%	(\$237)	-44.1%
Expenses								
SALARIES & BENEFITS	\$2,340	\$2,526	\$2,413	\$3,155	\$742	30.7%	\$629	24.9%
PRINTING & OFFICE SUPPLIES	2	2	6	6	0	0.0%	3	139.4%
OPERATING MATERIALS & SUPPLIES	23	24	22	22	0	0.0%	(2)	-9.1%
COMMUNICATIONS	8	12	9	9	0	0.0%	(2)	-20.4%
TRAVEL EXPENSES	2	9	16	16	0	0.0%	7	81.1%
TRAINING	9	8	6	6	0	0.0%	(2)	-23.4%
CONTRACTS SERVICES AGREEMENTS	(114)	(101)	(101)	(153)	(52)	51.1%	(52)	51.1%
RENTAL/LEASE	1	1	3	3	0	0.0%	2	370.0%
PROFESSIONAL SERVICES	406	354	242	242	0	0.0%	(112)	-31.7%
LICENCES, PERMITS, FEES	44	50	53	53	0	0.0%	3	6.2%
Total Expenses	\$2,720	\$2,883	\$2,668	\$3,357	\$690	25.9%	\$474	16.4%
Net Expenditures/(Revenues)	\$2,187	\$2,346	\$2,367	\$3,057	\$690	29.1%	\$711	30.3%
Full Time Complement	13	12	14	15				

### Major changes in the 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Addition of new position. Projected salary and benefit rate increase.



## LEGAL SERVICES BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Continuous improvement of internal customer services and business process efficiencies.	Undertake a customer satisfaction survey for internal customers.
	Ensure that Council directions are implemented legally and in a manner that protects the City's legal, financial and other interests.	Provide strategic legal and business advice in support of development/planning, real property, litigation/Ontario Land Tribunal appeals, prosecutions, general municipal, corporate and commercial, municipal finance, licensing and other legal, policy and regulatory matters.
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Advance Digital Markham/"Frictionless City"	Provide support to the Leveraging Technologies Committee.
	Completion and implementation of Development Review Process.	Support the implementation of consultant recommendations regarding streamlining the City's development application process.
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Empower employees to continue to take risks and pursue innovation.	Support implementation of delegation of authority by-law.
	Continuous improvement of Legal Services staff satisfaction and engagement.	Provide advice to the Corporate Policy Committee with respect to the revision of existing policies and drafting of new policies. Identify and deliver a staff satisfaction improvement project within the department. Continue to support continuing professional development.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Subdivision Agreements – (New) [Completed]	n/a	n/a	(8) [6]	(7) [7]			Annual
Site Plan Agreements – (New) [Completed]	n/a	n/a	(30) [24]	(25) [22]			Annual
Misc. Development Agreements	n/a	n/a	34	38			Annual
Plan Registrations	n/a	n/a	3	9			Annual
Number of development agreements completed	55	64	n/a	n/a			Annual
New Ontario Land Tribunal appeals	8	24	14	31			Annual
Resolved Ontario Land Tribunal appeals	4	11	11	7			Annual



## Budget 2025: A Markham Milestone

### GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support the approval and implementation of various Secondary Plans and other Development Services initiatives.	<p>Represent the City before the Ontario Land Tribunal (including in connection with the following secondary plans: Mount Joy, Yonge Corridor, Markham Centre, and Cornell), engage in associated negotiations, and report to Council as required.</p> <p>Review and provide up-to-date advice concerning provincial housing legislation (ex. <i>Development Charges Act</i>, <i>Community Benefits Charges</i>, <i>Planning Act</i> amendments, <i>More Homes Built Faster Act</i>, etc.).</p> <p>Support Langstaff/Bridge Station TOC and YNSE projects.</p> <p>Support the review and update of the Parkland Dedication By-law (No. 2022-102).</p>
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure that the City's Real Property needs for acquisition and disposition are met in a timely way – maximizing benefit to the City	Keep current with changing market conditions/intelligence and work with key City departments to identify and capitalize on opportune real estate transactions that create value for the City, with an emphasis on arts, culture, recreation, sport uses and infrastructure.
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Provide support to investigation into the creation of development corporation to manage development and infrastructure in targeted growth areas.	<p>Provide legal advice during investigation stage; implement recommendations through agreements, by-laws, and corporate filings.</p> <p>Provide strategic real estate advice on potential Business Plans and governance structure to leverage the vehicle of a development corporation.</p>
	Support the development of the York University Markham campus.	Assist with the implementation of conditions/obligations in foundational agreements, including need for PTEs, parking lot development, and establishing shared maintenance obligations.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Number of Real Property Acquisitions/Dispositions completed	19	4	3	5			Annual
Number of Permissions to Enter completed	61	20	59	62			Annual
Number of Leases/Licenses completed	23	20	24	26			Annual
Number of Real Property circulations	26	25	36	35			Annual
Easements	n/a	n/a	5	2			Annual
Cash-in-Lieu of Parkland Appraisals	n/a	n/a	50	74			Annual



## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Participate in the establishment of a City-wide parking strategy.	Implement recommendations through agreements, By-laws and/or potential Parking Authority.
	Support provincial transportation projects.	Draft/review and negotiate applicable agreements and related real estate transactions with other governmental and private sector entities.
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Acquisition of strategic parcels for City purposes.	Through strategic positioning, acquire land/facilities to meet the current and future needs of the City at fair market value or through partnerships or creative, alternative arrangements.
	Disposition of surplus City assets to generate new revenue opportunities.	Identify surplus City assets and develop a strategic approach to unlock value.
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Ensure that the Legal Services Department has sound emergency planning strategies and procedures in place.	Participate in Emergency Management Exercise and Training.
3.4 Protect and enhance natural environment and built form.	Support the acquisition of lands for parks.	Support the acquisition (and future development) of the Shouldice lands and other potential park sites.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Number of Provincial Offences Act prosecutions conducted	146	60	46	65			Annual
Number of Administrative Monetary Penalty Hearings Conducted	261	150	118	189			Annual
Small Claims Court claims – (New) [Resolved]	n/a	n/a	0	(1) [0]			Annual
Other Claims – (New) [Resolved]	n/a	n/a	(3) [3]	(0) [1]			Annual



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Provide strategic advice and services in support of City initiatives as required including expert advice in support of City's compliance with legislation and applicable laws.	Provide advice and support to growth-related initiatives.
		Participate in the defense of the City's comprehensive zoning by-law by representing the City at the OLT.
		Monitor, engage, and seek out real property investment opportunities to satisfy corporate strategy and strategic initiatives.  Conduct appraisal analysis and provide advice on land values for the purposes of collecting cash-in-lieu of parkland.
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Participate in the development of a comprehensive risk management framework.	Provide legal advice (i.e. proactively identifying risks and mitigation measures) during development process.
	Ensure that Markham Enterprise Corporation operates effectively and in compliance with the Legislation.	Provide timely and strategic legal advice to MEC.
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Ensure efficient use of resources.	Collaborate with City departments to clearly identify roles and responsibilities for issues affecting real property, including leases and licences.  Support expansion of non-parking Administrative Monetary Penalties, including providing advice on streamlining processes.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Council Reports/Memos/Presentations/Resolutions	n/a	n/a	48	40			Annual
General Agreements	n/a	n/a	68	81			Annual
City Policies/Applications/Forms/Terms and Conditions	n/a	n/a	19	25			Annual
Construction Liens	n/a	n/a	2	4			Annual
Contests	n/a	n/a	7	2			Annual
ITS Agreements	n/a	n/a	19	16			Annual
Funding Agreements	n/a	n/a	6	10			Annual
Confidentiality Agreements	n/a	n/a	6	12			Annual





## LEGAL SERVICES LONG-TERM BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Continuous improvement of internal customer services and business process efficiencies Ensure that Council directions are implemented legally and in a manner that protects the City's legal, financial and other interests.	Undertake a customer satisfaction survey for internal customers.	Ongoing
		Provide strategic legal and business advice in support of development/planning, real property, litigation/Land Planning Appeals Tribunal, municipal finance, enforcement, and licensing and other legal, policy and regulatory matters.	Ongoing
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Advance Digital Markham/"Frictionless City".	Provide support (when necessary) to the Leveraging Technologies Committee.	Ongoing
	Completion and implementation of Development Review Process.	Support the implementation of consultant recommendations regarding streamlining the City's development application process.	Ongoing
		Maintain and monitor use of development agreements tracking tool.	
		Support implementation of delegation of authority by-law.	Ongoing
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Empower employees to continue to take risks and pursue innovation.	Provide opportunities for growth through collaboration on files and cross-departmental projects.	
	Continuous improvement of Legal Services staff satisfaction and engagement.	Identify and deliver a staff satisfaction improvement project within the department.	Ongoing

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Procurement Related Documents and Contracts	n/a	n/a	16	22			Annual
Vendor/Supplier Disputes – (New) [Resolved]	n/a	n/a	(6) [0]	(9) [1]			Annual
Vendor Performance Evaluations/Performance Notices	n/a	n/a	6	6			Annual



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support the approval and implementation of various Secondary Plans, growth related development proposals and other Development Services initiatives.	Represent the City before the Ontario Land Tribunal (including in connection with the following secondary plans: Mount Joy, Yonge Corridor, Markham Centre, and Cornell), engage in associated negotiations, and report to Council as required.	Ongoing
		Review and provide up-to-date advice concerning provincial housing legislation (ex. <i>Development Charges Act</i> , <i>Community Benefits Charges, Planning Act</i> amendments, <i>More Homes Built Faster Act</i> , etc.).	
		Support the review and update of the Parkland Dedication By-law (No. 2022-102).	
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure that the City's Real Property needs for acquisition and disposition are met in a timely way – maximizing benefit to the City.	Keep current with changing market conditions/intelligence and work with key City departments to identify and capitalize on opportune real estate transactions that create value for the City, with an emphasis on arts, culture, recreation, and sport uses and infrastructure.	Ongoing
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Provide support to investigation into the creation of development corporation to manage development and infrastructure in targeted growth areas.	Provide legal advice during investigation stage; implement recommendations through agreements, by-laws, and corporate filings.	Ongoing
		Provide strategic real estate advice on potential Business Plans and governance structure to leverage the vehicle of a development corporation.	
	Support the development of the York University Markham campus.	Implement and support site plan agreement requirements, including need for PTEs, parking lot development, and establishing shared maintenance obligations.	Ongoing
		Implement the Memorandum of Agreement with York University.	Ongoing



### GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Participate in the establishment of a City-wide parking strategy.	Implement recommendations through agreements, By-laws and/or potential Parking Authority.	Ongoing
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Acquisition of strategic parcels for City purposes.	Through strategic positioning, acquire land/facilities to meet the current and future needs of the City at fair market value or through partnerships or creative, alternative arrangements.	Ongoing
	Disposition of surplus City assets to generate new revenue opportunities.	Identify surplus City assets and develop a strategic approach to unlock value.	Ongoing
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Ensure that the Legal Services Department has sound emergency planning strategies and procedures in place.	Participate in Emergency Management Exercise and Training.	Ongoing
3.4 Protect and enhance our natural environment and built form.	Support the establishment of Rouge National Urban Park.	Support the sustainable development of the Rouge Park through legal agreements, conveyances, etc. as required.	Ongoing



### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Provide strategic advice and services in support of City initiatives as required including expert advice in support of City's compliance with legislation and applicable laws.	Provide advice and support to growth-related initiatives.	Ongoing
		Participate in the City's comprehensive zoning by-law appeals and other appeals arising from implementation of new planning legislation.	Ongoing
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Participate in the development of a comprehensive risk management framework.	Provide legal advice (i.e. proactively identifying risks and mitigation measures) during development process.	Ongoing
	Ensure that Markham Enterprise Corporation operates effectively and in compliance with the Legislation.	Provide timely and strategic legal advice to MEC.	Ongoing
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Ensure efficient use of resources.	Collaborate with City departments to clearly identify roles and responsibilities for issues affecting real property, including leases and licences.	Ongoing



## PEOPLE SERVICES 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
OTHER REVENUE	\$1	\$0	\$2	\$2	0	0.0%	2	821.7%
Total Revenues	\$1	\$1	\$2	\$2	\$0	0.0%	\$1	138.9%
Expenses								
SALARIES & BENEFITS	\$2,338	\$2,975	\$3,663	\$4,318	\$655	17.9%	\$1,343	45.2%
PRINTING & OFFICE SUPPLIES	16	9	14	14	0	0.0%	4	46.4%
OPERATING MATERIALS & SUPPLIES	53	38	76	76	0	0.0%	37	98.0%
COMMUNICATIONS	6	5	6	6	0	0.0%	1	10.8%
TRAVEL EXPENSES	2	6	9	9	0	0.0%	3	53.4%
TRAINING	324	184	296	296	0	0.0%	112	60.7%
CONTRACTS SERVICES AGREEMENTS	(103)	(48)	(165)	(173)	(8)	4.6%	(125)	259.1%
RENTAL/LEASE	0	1	3	3	0	0.0%	2	284.2%
PROFESSIONAL SERVICES	241	165	294	294	0	0.0%	129	78.1%
LICENCES, PERMITS, FEES	11	7	10	10	0	0.0%	3	48.5%
PROMOTION & ADVERTISING	287	177	212	212	0	0.0%	35	20.0%
MISCELLANEOUS EXPENSES	0	0	0	0	0	0.0%	0	0.0%
Total Expenses	\$3,174	\$3,519	\$4,418	\$5,065	\$648	14.7%	\$1,546	43.9%
Net Expenditures/(Revenues)	\$3,174	\$3,518	\$4,416	\$5,063	\$648	14.7%	\$1,545	43.9%
Full Time Complement	14	23	25	26				

### Major changes in the 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Addition of new position. Projected salary and benefit rate increase.

**Contracts Services Agreements:** Increase due to the annual adjustment of support costs charged from the City to the department.



## PEOPLE SERVICES BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Implement the action items identified on our Culture & Business Transformation Roadmap.	Execute the PS related items with regards to the Transformation journey including the Inclusion survey, MYAP, DAP and EABR, among other initiatives.
		Execute PS continuous quality improvement initiatives.
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Support City to implement new technology to enhance business operations.	Upgrade Learning Management System.
		Digitize performance management process.
		Digitize paper documents and filing systems in support of electronic document management.
		Support digital literacy skill building.
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Execute the cultural Transformation Journey to help attract and retain the right talent.	Execute the DEIA plans as outlined on the transformation roadmap.
	Compensation review.	In-progress & create an implementation plan to ensure financial sustainability.
	Collective bargaining with CUPE and MPFFA.	In-progress & implement leadership training related to the changes in working conditions.
	DEI and MYAP / AODA Compliance.	Implement action items identified in the DAP, EABR and MYAP plans.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Completion of Exceptional Services department objectives and actions							
Values based Survey	-	-	-	80%	NA	80%	Every 2 years
Inclusion Survey	-	-	-	59.6	NA	80%	Every 2 years
Number of corporate learning hours per HR employee	8.8	14	5.6	3		14	Annual
Number of days absent per HR employee	0.6	2-3	.9	2.4		<5	Annual
Days lost due to injury	0	0	0	0		0	Annual



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.		
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support City's DAP, EABR and MYAP implementation plans.	Expand training programs and offerings to Council, employees, volunteers and contractors as appropriate. Continued support of Mayor's Black Youth Liaison Committee and Race Relations Committee, and DEIA corporate events.
	Support City compliance with AODA legislation.	Continued support of Markham Accessibility Advisory Committee and develop a Staff Accessibility Advisory Committee to support AODA compliance and other accessibility initiatives.
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support and align as needed.	

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
Updated Diversity Action Plan – HR target objectives met	Delayed	On Target	On Target	On Target	On Target	On Target	Annual
Ensure HR compliance with AODA/IASR requirements	On Target	On Target	On Target	On Target	On Target	On Target	Annual





### GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support and align as needed.	
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Support and align as needed.	
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Support and align as needed.	
3.4 Protect and enhance natural environment and built form.	Support and align as needed.	



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Support and align as needed.	
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Support and align as needed.	
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Develop corporate workforce and department metrics framework.	Continue to refine and update current workforce and department metrics framework (including reporting) and develop action plans to address metrics as appropriate
		Review and update PS policies and processes to streamline and improve efficiency and clarity.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
Workforce and department metrics framework and updates in place		On Target	On Target				



## PEOPLE SERVICES LONG-TERM BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Implement the action items identified on our Culture & Business Transformation Roadmap.	Continue to execute the PS related items with regards to the Transformation journey including the Inclusion survey, MYAP, DAP and EABR, among other initiatives.	
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Support City to implement new technology to enhance business operations.	Investigate opportunities to identify potential modernization of the HRIS system through various means including ERP.	
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Execute the cultural Transformation Journey to help attract and retain the right talent.	Undertake and implement a compensation review for employees, continue to execute the DEIA plan, update leadership development programming, and refresh employee recognition program as outlined on the transformation roadmap. Review recruitment practices to ensure inclusive hiring.	
		Implement “Cognitive Bias” training for all interview panels.	
	DEI and MYAP / AODA Compliance.	Implement action items identified in the DEI and MYAP plans.	



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.			
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support City's DAP, EABR and MYAP implementation plans.	Expand DEIA training program and offerings to Council, employees, volunteers and contractors, as appropriate.	
	Support City compliance with AODA legislation.	Follow legislated requirements to ensure compliance.	
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support and align as needed.	Host information and recruitment fairs that include supporting community members and or future employees with disabilities.	
		Expand recruitment efforts by advertising job vacancies to the broader community.	



### GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support and align as needed.		
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.			
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Support and align as needed.		
3.4 Protect and enhance our natural environment and built form.	Support and align as needed.		



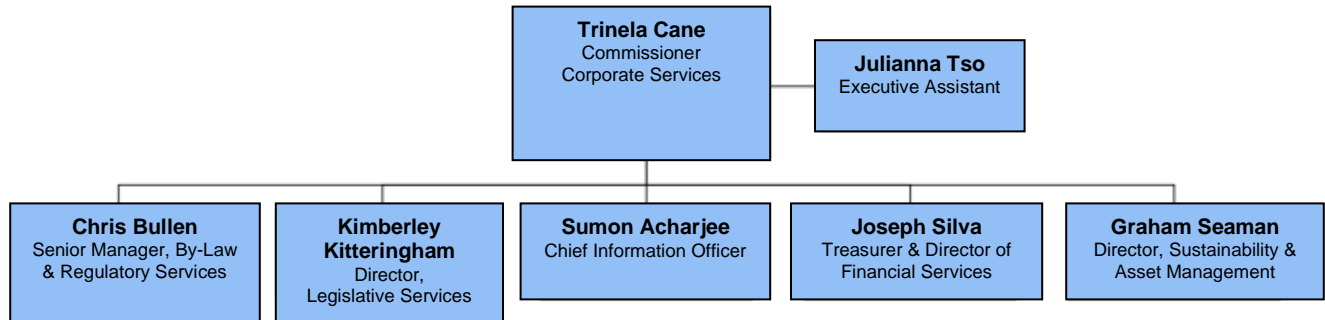
### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Support and align as needed.		
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Support and align as needed.		
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Develop corporate workforce and department metrics framework.	Continue to refine and update current workforce and department metrics framework (including reporting) and develop action plans to address metrics as appropriate.	



### CORPORATE SERVICES



The Corporate Services Commission is responsible for the delivery of financial, administrative, technical and facility services that enhance the performance of our customers and partners. This is accomplished through the fulfillment of fiduciary and legislative responsibilities of the Corporation, timely, accurate, and complete analysis, strategic advice and information, project implementation and support, asset management and front-line services to customers.

The Commission has a full time complement of 220 positions across four departments, and one division, each with their own areas of expertise and responsibility:

- Bylaw and Regulatory Services
- Financial Services
- Information Technology Services
- Legislative Services
- Sustainability and Asset Management

### By-Law Enforcement & Regulatory Services

The By-Law Enforcement & Regulatory Services Division is responsible for managing and enforcing City of Markham By-laws. This includes enforcement of parking, , property standards, tree preservation, and other related by-laws such as parks, zoning, road occupancy, noise, swimming pool, fence, and Keep Markham Beautiful.

The Division shall comply to higher levels of legislations: the Criminal Code of Canada, the Canada Evidence Act, the Community Safety and Policing Act, 2019, amended April 1, 2024, the Provincial Offences Act, the Municipal Act, the Ontario Heritage Act, the Planning Act, the Building Code Act, and the City's code of ethics and conduct policy.

The Division supports other City departments by assisting through guidance and enforcement related to engineering, zoning and construction compliance, snow and winter maintenance operations and tree by-laws. The Division is committed to community engagement and endeavors to provide information on by-law regulations to all residents and businesses of the City of Markham.



The department is comprised of three main units:

- Property Standards Unit
- Parking Operations Unit
- Tree Preservation Unit

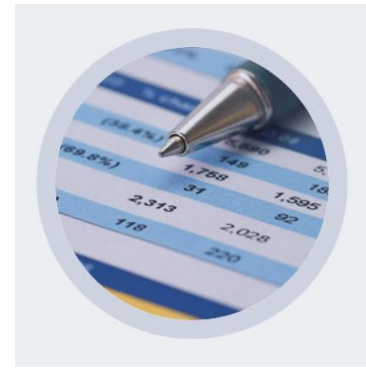


### Financial Services

Financial Services is comprised of a team of experts that coordinate and analyze all financial transactions to enable our customers and partners to make effective business decisions. The primary role of the department is to ensure effective financial management and stewardship of City resources.

The Department is comprised of four divisions:

- Financial Planning & Reporting
- Financial Strategy & Investments  
(Development Finance, Investments, Payroll, Technology, and Risk Management)
- Procurement & Accounts Payable
- Revenues & Property Tax (Tax Billing and Collection, Assessment Review, Cash Management)



### Information Technology Services

Information Technology Services (ITS) supports the Corporation in its objective to provide effective public services and maintain efficient government operations through appropriate and innovative use of information and communication technologies.

The Department is comprised of four divisions:

- Technology Infrastructure (Data Centre, Network, Desktop, Telephony, and Audio/Visual support)
- Client Delivery (Service Desk, Project Delivery, and Support)
- Business Applications (Applications, Web, and Support)
- Data Management and GIS (Geographic Information System Services, and Support)



### Legislative Services

The Legislative Services Department is responsible for a variety of administrative and legislative services for the City, including: provision of multi-channel customer service, administration of the Information Management Program and municipal cemeteries, preparation of bylaws, agendas,

minutes and meeting notices for Markham Council, Standing Committee and Advisory Committee meetings, processing of requests for information and records, the provision of Commissioner of Oath services, the issuance of animal and business licences and the administration of a municipal election every 4 years. The Division also manages the City's Administrative Monetary Penalty System (AMPS), and oversees processing, screening and adjudication functions related to parking tickets and other infractions.

The Department also coordinates the City's compliance with the accountability and transparency provisions of the Municipal Act, 2001, the Municipal Conflict of Interest Act and Markham City Council's Code of Conduct through the services of the Municipal Ombudsman, Closed Meeting Investigator and Integrity Commissioner. To carry out these responsibilities the Department is comprised of 7 Divisions, each with its own focus and expertise:

- Access, Privacy & Information Management (includes Cemeteries and Print & Mail Services)
- Animal Services
- Business Licensing & Standards
- Contact Centre
- Elections Markham
- Secretariat Services
- Administrative Monetary Penalties



## Sustainability & Asset Management

The Sustainability & Asset Management Department is responsible for managing the corporate sustainability agenda through effective facility management and automation, and municipal and community-based initiatives to reduce energy consumption, and greenhouse gas emissions.

Asset Management strategically and tactically coordinates the activities of the City to realize value from assets in the provision of service, by balancing costs, risks, opportunities and performance benefits. The department leads the development of the City's Asset Management Program and Plan.

Community Sustainability focuses on delivering energy education and outreach content and programming to residents to promote more eco-friendly choices. Guided by the Greenprint; Community Sustainability Plan and Markham's Municipal Energy Plan; Getting to Zero, sustainability is undertaking steps to guide residents towards the City-wide goal of net zero emissions by 2050.

Facility Assets ensures the effective operations, maintenance and optimal Life Cycle planning, as well as delivery of large capital renewal projects, for City facilities.



## Budget 2025: A Markham Milestone

The department is comprised of three divisions:

- Sustainability (corporate and community sustainability initiatives)
- Corporate Asset Management
- Facility Assets (Facility operations, security, accessibility, Life Cycle planning and large capital projects)





## CORPORATE SERVICES CONSOLIDATED 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./.(Decr.)	% Change	\$ Incr./.(Decr.)	% Change
<b>Revenues</b>								
LICENCES & PERMITS	1,829	2,758	2,017	2,085	69	3.4%	(672)	-24.4%
INCOME FROM INVESTMENTS	24	28	28	28				
FINES	3,073	3,358	3,646	3,829	182	5.0%	471	14.0%
USER FEES & SERVICE CHARGES	1,639	1,936	1,720	2,614	894	52.0%	677	35.0%
RENTALS	1,064	1,084	1,063	1,091	28	2.6%	7	0.6%
SALES	74	52	54	54	0	0.0%	2	3.3%
RECOVERIES & CONTRIBUTIONS	129	220	354	354	0	0.0%	134	61.2%
OTHER REVENUE	382	1	320	38	(282)	-88.1%	37	2817.3%
SOLAR REVENUE	309	305	289	289				
ELECTRIC VEHICLE CHARGING STATION RE\	4	3	0	0				
<b>Total Revenues</b>	<b>\$8,526</b>	<b>\$9,744</b>	<b>\$9,490</b>	<b>\$10,381</b>	<b>\$891</b>	<b>9.4%</b>	<b>\$637</b>	<b>6.5%</b>
<b>Expenses</b>								
SALARIES & BENEFITS	\$23,426	\$24,911	\$26,289	\$31,356	\$5,067	19.3%	\$6,445	25.9%
PRINTING & OFFICE SUPPLIES	152	146	159	152	(7)	-4.4%	6	4.3%
PURCHASES FOR RESALE	72	48	72	72	0	0.0%	24	50.0%
OPERATING MATERIALS & SUPPLIES	71	147	199	227	28	14.0%	80	54.5%
UTILITIES	656	657	789	789	0	0.0%	132	20.1%
COMMUNICATIONS	1,179	1,063	1,056	1,067	11	1.0%	3	0.3%
TRAVEL EXPENSES	79	99	78	95	17	22.0%	(4)	-4.2%
TRAINING	110	146	190	196	6	3.2%	49	33.8%
CONTRACTS SERVICES AGREEMENTS	3,863	4,032	4,592	5,318	726	15.8%	1,285	31.9%
MAINT. & REPAIR - TIME & MATERIAL	1,615	2,349	2,245	2,595	350	15.6%	246	10.5%
RENTAL/LEASE	105	60	78	78	0	0.0%	18	30.3%
PROFESSIONAL SERVICES	494	454	277	277	0	0.0%	(177)	-38.9%
LICENCES, PERMITS, FEES	121	123	141	151	10	7.2%	28	22.7%
CREDIT CARD SERVICE CHARGES	88	92	42	42	0	0.0%	(49)	-54.0%
PROMOTION & ADVERTISING	29	37	25	40	15	58.9%	4	10.1%
PMTS. TO CITIZENS/LOCAL GROUPS	0	0	4	4	0	0.0%	4	0.0%
TRANSFER TO/(FROM) RESERVE	487	213	157	157	0	0.0%	(55)	-26.0%
<b>Total Expenses</b>	<b>\$32,547</b>	<b>\$34,578</b>	<b>\$36,395</b>	<b>\$42,617</b>	<b>\$6,222</b>	<b>17.1%</b>	<b>\$8,039</b>	<b>23.2%</b>
<b>Net Expenditures/(Revenues)</b>	<b>\$24,021</b>	<b>\$24,834</b>	<b>\$26,905</b>	<b>\$32,236</b>	<b>\$5,331</b>	<b>19.8%</b>	<b>\$7,402</b>	<b>29.8%</b>
TRANSFERS TO/(DRAW FROM) RESERVES	\$487	\$213	\$157	\$157	\$0	0.0%	(\$55)	-26.0%
<b>Full Time Complement</b>	<b>189</b>	<b>193</b>	<b>209</b>	<b>220</b>				



## BY-LAW AND REGULATORY SERVICES 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
LICENCES & PERMITS	(0)	142	179	189	10	5.6%	47	33.2%
FINES	3,073	3,356	3,646	3,688	41	1.1%	332	9.9%
USER FEES & SERVICE CHARGES	0	14	185	199	14	7.6%	185	1330.2%
RECOVERIES & CONTRIBUTIONS	119	158	316	316	0	0.0%	158	99.8%
Total Revenues	\$3,191	\$3,670	\$4,327	\$4,392	\$65	1.5%	\$722	19.7%
Expenses								
SALARIES & BENEFITS	\$4,336	\$4,268	\$4,634	\$4,918	\$284	6.1%	\$650	15.2%
PRINTING & OFFICE SUPPLIES	23	23	46	38	(8)	-17.5%	15	64.9%
OPERATING MATERIALS & SUPPLIES	97	112	191	191	0	0.0%	79	70.8%
COMMUNICATIONS	28	23	22	25	3	13.8%	2	6.6%
TRAVEL EXPENSES	18	15	22	22	0	0.0%	7	44.0%
TRAINING	46	61	81	81	0	0.0%	20	32.7%
CONTRACTS SERVICES AGREEMENTS	327	266	200	141	(59)	-29.3%	(124)	-46.7%
MAINT. & REPAIR - TIME & MATERIAL	0	0	0	0	0	0.0%	0	0.0%
RENTAL/LEASE	0	0	2	2	0	0.0%	2	0.0%
PROFESSIONAL SERVICES	0	0	0	0	0	0.0%	0	0.0%
LICENCES, PERMITS, FEES	5	7	8	8	0	0.0%	2	27.4%
CREDIT CARD SERVICE CHARGES	58	58	17	17	0	0.0%	(42)	-71.5%
Total Expenses	\$4,939	\$4,833	\$5,223	\$5,443	\$220	4.2%	\$610	12.6%
Net Expenditures/(Revenues)	\$1,747	\$1,162	\$896	\$1,051	\$155	17.2%	(\$111)	-9.6%
Full Time Complement								
	40	37	42	41				

### Major changes in the 2025 Budget from the 2024 Budget:

**Fines:** Projected increase in parking fines.

**User Fees & Services Charges:** Projected increase is user fees and services charges.

**Salaries & Benefits:** Projected salary and benefit rate increase.

**Printing & Office Supplies:** Projected decrease in printing and supplies.



### BY-LAW AND REGULATORY SERVICES BUSINESS PLAN

#### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.		<ul style="list-style-type: none"><li>• Strengthen bylaw services profile in the community by implementing measures, including on site presence at City facilities as part of regular duties and continued engagement with ratepayers and other community groups</li><li>• Implement strategy to improve file resolution times to enhance customer satisfaction and better manage workload</li><li>• Review and Implement changes arising from the Bylaw Review and consultation workshop with council members</li><li>• Report back to Council on progress re-implementation of Bylaw Review recommendations and related deliverables</li><li>• Conduct a session with Council on bylaw enforcement pressures</li><li>• Advance business transformation through support of the Administrative Monetary Penalty System (AMPS) Program to infractions beyond parking – with key partners</li><li>• Plan and manage transition of AMPS-related judicial team (Screening officers – Hearing Officers) to AMPs Service Centre</li></ul>
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Support Digital Strategy and leverage technology solutions to improve efficiencies and user experience	<ul style="list-style-type: none"><li>• Explore new digital tools, in partnership with ITS, the Public Safety Forum and the broader bylaw community to enhance operational efficiency and effectiveness</li><li>• Provide support to Legislative Services and ITS in the expansion of the GTechna e-ticketing system functionality to accommodate AMPS implementation</li><li>• Examine options through GTechna to implement a pilot project of License Plate Recognition (LPR) as a new efficiency tool in partnership with Economic Development</li><li>• Increase Property Standards, Tree Preservation charges supported by training and optimization and reporting tools.</li><li>• Provide expert advice to the Operations Department on the development of business requirements, procurement and implementation of a new AVL technology.</li><li>• initiate pilot project (MPS Safety Stick) on new parking technology aimed to reduce illegal parking in partnership with Economic Development</li></ul>



## Budget 2025: A Markham Milestone

1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Build performance culture and Improve staff satisfaction	<ul style="list-style-type: none"> <li>Utilize the People Services Metrics System to attract and retain the right talent to meet current and future bylaw needs</li> <li>Provide support to Operations, to implement improvements related to multi-year fleet planning, fleet acquisition, maintenance and reporting</li> <li>Through the divisional Training Committee, develop basic core, and advanced training plans for Officers, administrative staff, supervisors leveraging City programs, as well as specialized training expertise, as required. Opportunities to create shared training programs with other municipal partners and the Public Safety Forum will be pursued</li> <li>Establish performance metrics and reporting framework for business functions and update performance measures used in the annual Departmental Business Plan and start reporting out on the data in the 2025 cycle</li> <li>Implement a merit –based learning program, in addition to core training, to enhance officer skills</li> <li>Implement staff development plans to support succession planning for key roles</li> <li>Leverage recruitment opportunities to expand skills and experience of staff and enhance diversity of workforce</li> </ul>
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### Departmental Performance Measures in Support of Goal

	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Parking Ticket Efficiencies	28,575	33,956	45,345	48,480	49,000	50,000	2026
Caution Notices	570	349	398	664	500	500	2026
Number of actual charges laid*	124	15	16	10	20	25	2026
Officer Response and Resolution Times within the Allotted Timelines	81%	77%	81%	80%	80%	80%	2026
Parking Ticket Collection Rate	85%	85%	85%	85%	85%	85%	2026
Screening Resolutions/Volumes	4,917	3,336	4,417	7,791	4,500	4,500	2026
Number of bag signs removed	271	4,700	5,381	15,385	15,500	16,000	2026
Tree Preservation Activities/Files investigated	1375	1481	1165	1135	1150	1175	2026
Tree Preservation Charges/Orders**	44 4 Charges 40 Orders	89 3 Charges 86 Orders	92 3 Charges 89 Orders	240 1 Charges 239 Orders	250	300	2026
Tree Preservation - Cash-in-lieu (Includes Tax Rolling)***	\$116,860	\$78,400	\$457,630	\$799,884	\$400,000	\$400,000	2026
Tree Preservation Permit fees collected****	N/A	N/A	N/A	\$11,484	Ongoing	Ongoing	2026

Note: Tree Preservation Bylaw passed January of 2024 – implementation of CIL and Fees collected

\*Number of actual charges laid are any property standards cases with "Legal Resolution" on them.

\*\*For Tree Preservation Charges/Orders was not accurately tracked until 2023. 2022 and prior Orders stats was pulled from \*occurrences\*

\*\*\*Tax rolling did not start until 2024, after bylaw 2023-164 was passed, Tax rolling was halted November 15<sup>th</sup> due to Canada post strike.

\*\*\*\*Tree Preservation permit fees only includes review/appeal fees.





## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Enhance community awareness of key city by- laws	<ul style="list-style-type: none"> <li>• With support of corporate communications, continue to enhance the seasonal calendar and public campaigns to strengthen regulatory awareness and compliance, including School Safety Programs and Winter Safety Programs</li> <li>• Develop self-service options for the public to access relevant bylaw information and promote them on the city portal</li> <li>• Support work efforts on homelessness with the YRP Mental Health Team, York Region and key Markham departments</li> </ul>
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.		<ul style="list-style-type: none"> <li>• Support the Diversity and Eliminating Anti-Black Racism Action Plans (<i>BMFT Action 2.2.4</i>)</li> </ul>
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Develop Bylaw capabilities and enhance professional image	<ul style="list-style-type: none"> <li>• Leverage opportunities to promote awareness of bylaw services and enhance bylaw profile through participation in community events, local meetings and public sessions</li> <li>• Continue with our partnership with Corporate Communication to deliver our quarterly By-law newsletter</li> </ul>

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Number of Community Engagement Activities*	5	96	106	135	140	150	2025

*Note: Community Engagement Activity – started tracking November 2021*



## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Identify problem parking areas that impact transit and transportation	<ul style="list-style-type: none"> <li>Participate in the development of the city-wide Parking Strategy led by DSC and assist with transportation issues as needed</li> </ul>
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Identify innovative opportunities to improve compliance with by-laws while enhancing community safety and addressing resident and business needs	<ul style="list-style-type: none"> <li>Support the execution of the integrated infill management program led by DSC and assist with implementation of new policies and approaches</li> <li>Support the work of the Public Safety Forum and provide leadership to new initiatives to promote service integration and enhanced effectiveness to include Animal Care Unit – Licensing Unit</li> </ul>
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Ensure emergency readiness	<ul style="list-style-type: none"> <li>Participate in Emergency Management Exercise and Training, as required</li> <li>Ensure staff receive training in Emergency Management Courses (Levels 1 and 2)</li> </ul>
	Explore the use of radio technology to enhance our effectiveness dealing with emergency management and employee safety	<ul style="list-style-type: none"> <li>Identify options to partner with relevant parties on agreements (i.e. Police, universities, colleges and training entities)</li> <li>Increase number of radios purchased to provide full coverage for all staff and support the development of a dispatch radio communication system/protocol</li> <li>Leverage Civic Centre security staff to enhance after hours support for field staff</li> <li>Develop a Radio Use Policy, including Radio Etiquette</li> </ul>
3.4 Protect and enhance natural environment and built form.	Provide opportunities to protect the built and natural environment	<ul style="list-style-type: none"> <li>Monitor and meet established response times for spills and other environmental impacts</li> </ul>
	Joint Inspection Procedures	<ul style="list-style-type: none"> <li>Partner with the Fire &amp; Emergency Services and Building Standards departments to create joint inspection procedures to address enforcement of rooming houses and unauthorized accessory dwelling units</li> <li>Develop and implement proactive enforcement strategy</li> </ul>



## Budget 2025: A Markham Milestone

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Number of lost days due to injury – PS to calculate	TBC	TBC	TBC	TBC	TBC	TBC	TBC
Number of orders issued (includes zoning standards, by-law standards, & property standards)	462	465	848	768	500	500	2025

### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure efficient delivery of services	<ul style="list-style-type: none"> <li>Work with Legislative Services to fully implement/support AMPS to an expanded range of Bylaw infractions to enhance efficiency and meet revenue targets</li> <li>Assess impact of AMPS on standard operating procedures and revise accordingly</li> </ul>
		<ul style="list-style-type: none"> <li>Leverage the Bylaw Services Review to strengthen organizational alignment and locate business transformation opportunities</li> </ul>
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Support corporate objective to manage accountability & transparency	<ul style="list-style-type: none"> <li>Identify revenue tools, continue to review processes, and actively monitor performance against budget to maintain / increase non- property tax revenues, lower operating costs, and achieve full self-sufficiency</li> </ul>
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Support corporate objective to increase accountability & transparency	<ul style="list-style-type: none"> <li>Prioritize and continue corporate-wide review and update of existing policies and procedures</li> </ul>
		<ul style="list-style-type: none"> <li>Develop new reporting framework to track KPIs and impacts of business changes</li> </ul>

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Average dollar value for parking tickets	\$59.07	\$59.98	\$58.50	\$58.50	\$58.50	Ongoing	2026
Number of parking tickets issued	29,449	35,288	47,289	50,914	50,000	50,000	2026



## BY-LAW AND REGULATORY SERVICES LONG-TERM BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.4 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Continue to enhance awareness and perception of By-law Services in the community	• Undertake annual customer survey of up to 3 by-law service areas based on outcomes of By-law Services Review (BMFT Action 1.1.1)	2026-2028
		• Continue implementation of key recommendations of By-law Services Review and council workshop	2026- 2028
1.5 Leverage leading technologies to enable city building and evolution / transformation of our services.		• Continue to explore opportunities to support the Digital Strategy including innovative pilots to increase efficiency and modernize services	2026-2028
1.6 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Improve operational performance and staff satisfaction	• Continue succession planning for future staffing needs	2026
		• Ensure development and training plans are in place for all staff	2026- 2028
		• Establish performance metrics and reporting framework for business functions	2026-2028

### GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** *1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.4 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Continue to enhance professional image of by-law law services and its role in the community	• Implement community engagement plan to offer and promote self-serve services on the city portal	2026- 2028
2.5 Support arts, culture, recreation and sport to enrich the fabric of our communities.		• Support the Diversity and Eliminating Anti-Black Racism Action Plans (BMFT Action 2.2.4)	2026- 2028



## Budget 2025: A Markham Milestone

2.6 Build Markham as the best place to live, invest, work, and experience rich diversity.	Develop By-law capabilities	<ul style="list-style-type: none"> <li>Enhance by-law presence and visibility in the community through proactive measures with specific stakeholder groups and active participation in key events and meetings and with advisory groups</li> </ul>	2026- 2028
		<ul style="list-style-type: none"> <li>Research new and emerging trends and best practices in by-law services</li> </ul>	2026- 2028
		<ul style="list-style-type: none"> <li>Implement strategy to provide pro-active Bylaw Enforcement and Actions</li> </ul>	2026

### GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.5 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		<ul style="list-style-type: none"> <li>Support implementation of the city-wide Parking Strategy and explore digital tools to ensure process efficiency</li> </ul>	2026- 2028
3.6 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.			
3.7 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Ensure departmental business continuity and preparation for emergencies	<ul style="list-style-type: none"> <li>Participate in Emergency Management Exercises &amp; Training, as required</li> </ul>	2026- 2028
		<ul style="list-style-type: none"> <li>Update Business Continuity plans on a semi-annual basis</li> </ul>	2026- 2028
		<ul style="list-style-type: none"> <li>Explore potential for mutual aid or shared services across enforcement groups</li> </ul>	2026
3.8 Protect and enhance our natural environment and built form.		<ul style="list-style-type: none"> <li>Meet established response times for spills and other environmental impacts</li> </ul>	2026- 2028



### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.4 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.		<ul style="list-style-type: none"><li>Leverage the By-law Service Review and Consultation Workshop with Council members to strengthen organizational alignment and locate business transformation opportunities</li></ul>	2026- 2028
4.5 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.		<ul style="list-style-type: none"><li>Identify revenue tools, continue to review processes, and actively monitor performance against budget to maintain/ increase non-property tax revenues, lower operating costs, and achieve full self-sufficiency</li></ul>	2026- 2028
4.6 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			



## FINANCIAL SERVICES 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
<b>Revenues</b>								
USER FEES & SERVICE CHARGES	1,388	1,623	1,276	2,156	880	68.9%	533	32.8%
OTHER REVENUE	0	0	0	0	0	0.0%	(0)	-100.0%
<b>Total Revenues</b>	<b>\$1,388</b>	<b>\$1,623</b>	<b>\$1,276</b>	<b>\$2,156</b>	<b>\$880</b>	<b>68.9%</b>	<b>\$533</b>	<b>32.8%</b>
<b>Expenses</b>								
SALARIES & BENEFITS	\$5,218	\$5,959	\$6,008	\$7,553	\$1,546	25.7%	\$1,594	26.7%
PRINTING & OFFICE SUPPLIES	90	76	98	98	0	0.0%	21	27.8%
OPERATING MATERIALS & SUPPLIES	(125)	(71)	(119)	(119)	0	0.0%	(48)	68.2%
COMMUNICATIONS	6	6	5	5	0	0.0%	(1)	-9.2%
TRAVEL EXPENSES	5	10	3	3	0	0.0%	(7)	-66.7%
TRAINING	6	8	17	17	0	0.0%	9	123.2%
CONTRACTS SERVICES AGREEMENTS	256	314	296	271	(25)	-8.4%	(43)	-13.7%
MAINT. & REPAIR - TIME & MATERIAL	1	1	3	3	0	0.0%	2	211.4%
RENTAL/LEASE	3	3	4	4	0	0.0%	1	40.0%
PROFESSIONAL SERVICES	190	59	119	119	0	0.0%	60	101.6%
LICENCES, PERMITS, FEES	66	65	88	88	0	0.0%	22	34.0%
CREDIT CARD SERVICE CHARGES	21	25	13	13	0	0.0%	(12)	-47.9%
<b>Total Expenses</b>	<b>\$5,736</b>	<b>\$6,456</b>	<b>\$6,534</b>	<b>\$8,055</b>	<b>\$1,521</b>	<b>23.3%</b>	<b>\$1,599</b>	<b>24.8%</b>
<b>Net Expenditures/(Revenues)</b>	<b>\$4,348</b>	<b>\$4,833</b>	<b>\$5,257</b>	<b>\$5,898</b>	<b>\$641</b>	<b>12.2%</b>	<b>\$1,066</b>	<b>22.0%</b>
<b>Full Time Complement</b>	<b>49</b>	<b>48</b>	<b>51</b>	<b>58</b>				

### Major changes in the 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Addition of new positions. Projected salary and benefit rate increase.





## FINANCIAL SERVICES BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Improve customer service and business process efficiencies through technology	<u>ePropertyTax Digital Services</u> Continue to promote ePropertyTax as the preferred method of property tax bill management and delivery, with the goal of increasing enrollment in both TaxView (online property tax account) and the eBilling services (tax bill delivery). Stabilize future postage and printing costs resulting from growth and provide property owners 24/7 convenience.
		<u>Complete Customer Service Survey</u> Complete survey among internal and external customers to evaluate satisfaction with the new corporate Cash Management System (Xplor), gathering insights on functionality, ease of use, and benefit to operations
1.2 to Leverage leading technologies to enable city building and evolution / transformation of our services.	Leverage technology solutions to improve efficiencies	<u>Property Tax System (TXM)</u> Complete critical updates to TXM software which includes upgrades to Oracle Forms and Reports, TXM, and Critical Security - 2025  Partner with City of Mississauga with the process of evaluating the TXM system's future direction of the property tax modernization journey to ensure it meets the needs of the City; options include a rebuild of current application or the selection of a new off-the-shelf software solution 2025-2027
		<u>Financial System (Enterprise Resource Planning - ERP)</u> Phase 1 - Selection of vendor and implementation of new ERP system. The scope includes Core Financial (GL, AP, AR, Procurement & Vendor management), Budgeting (features to including multi-year budgeting & eliminate need for operating and capital database), Asset Accounting (enhance, Grant Management) & AP automation.  Phase 2 - To enhance the ERP system by integrating comprehensive modules for Human Resources (HR), Talent Acquisition, Learning and Development (L&D), and Payroll to streamline operations, improve data visibility, and drive efficiencies across People Services functions, ensuring alignment with organizational growth, compliance requirements, and employee development.



## Budget 2025: A Markham Milestone

		<u>Electronic Fund Transfer (EFT)</u> Continue to enroll a small % <b>(20%)</b> of vendors in EFT and once a new ERP system has been implemented, a more thorough detailed roll out plan for all City vendors will be developed
		<u>Capital Database</u> Partner with ITS to implement a replacement for the capital and operating budget databases
		<u>Water Billing Transition Project</u> Partner with the City of Vaughan to select/ implement a new water billing solution and/or service provider by the service exit date, to ensure there is a seamless transition for the residents and business owners of Markham 2025-2027
		<u>Municipal Accommodation Tax (MAT)</u> Partner with ITS to investigate / design / select an automated web solution which will enable Hotel Accommodation providers to remit monthly MAT Tax and supporting documentation 2025-2026
		Support implementation of the new Enterprise Asset Management software by ITS
		Support the implementation of the Digital Markham technology roadmap and the Markham Centre Smart City initiative ( <i>BMFT 4.2.5</i> )
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Improve Staff Satisfaction	Support the recommendations of the City's People Plan



## Budget 2025: A Markham Milestone

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
% of Property Accounts enrolled in TaxView	28.8%	32.2%	35.3%	38.4%	41.8%	50.2%	2028
% of Property Accounts enrolled in eBilling	22.8%	25.6%	25.3%	31.2%	33.1%	40.0%	2028
% Vendor Performance Evaluations completed within 60 days post project completion (2021 target was 30 days)	16%	52%	50%	60%	90%	90%	2025
% of Procurement bids meeting the established Project Process Workflow timelines	68.0%	81%	85.0%	85%	85%	85%	Ongoing
Average # AP transaction processed per AP FTE	10,780	11,100	11,500	12,000	12,500	14,500	2026
% of invoices attaining the early payment discount	91.0%	95%	100.0%	95%	100%	100.0%	2023
Overall customer satisfaction with Finance (annual divisional surveys)	64.0%	%	80.0%	n/a	80%	80%	Ongoing
Staff Satisfaction survey response rate	95.7%	n/a	n/a	n/a	100%	100.0%	Ongoing
Departmental Satisfaction	77.5%	n/a	80.0%	n/a	80%	80.0%	Ongoing
Organizational Engagement from Staff satisfaction survey	78.1%	n/a	80.0%	n/a	80%	80.0%	Ongoing
Job Engagement from Staff satisfaction survey	83.2%	n/a	75.0%	n/a	75%	75.0%	Ongoing
Staff Absenteeism (days)	2.8		≤8.4	≤8.4	≤8.4	≤8.4	Ongoing
Staff Turnover	8.2%		≤7.5%	≤7.5%	≤7.5%	≤7.5%	Ongoing
Number of learning hours per regular full time employee	2.3		20.0	20.0	20.0	20.0	Ongoing
Number of lost days due to injury	0	0	0	0	0	0	Ongoing



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support the City's Community Engagement Plan	Support the City's Community Engagement Plan, as required
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support the delivery of the City's arts, culture, recreation services	Support the Diversity and Eliminating Anti-Black Racism Action Plans ( <i>BMFT Action 2.2.4</i> )
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Create an environment to attract new development	<u>Markham Development Corporation</u> Support the investigation of a development corporation to manage development and infrastructure in targeted growth areas ( <i>BMFT 2.3.3</i> )
		<u>Destination Markham Corporation (DMC)</u> Provide support with the annual Destination Markham Tourism Strategy and all financial related matters

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
% point differential between tax rate increase & CPI (December, Toronto All Items) - A negative figure reflects a tax rate increase that is less than CPI.	-0.30	-2.39	=CPI	=CPI	=CPI	=CPI	Ongoing



### GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.5 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Support the development of Sustainable and Integrated Growth Plans	Investigate longer term Development Charge deferrals for intensified developments and potential other incentives to spur residential development.
		Partner with Development Services Commission to develop a plan for the Markham Innovation Exchange (MIX)
		Provide support and strategic advice on the Future Growth Areas
		<u>Rouge National Urban Park</u> Support the implementation of the Rouge National Urban Park utilizing the new financial framework for revenue in lieu of property taxes
		Participate in the establishment of a city-wide parking strategy (BMFT 3.2.5)
		ILMP – Support review of funding strategy for ILMP.
3.6 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Support the Business Continuity and Emergency Management Programs	Participate as required in the Emergency Management Exercise and Training
		Review / refine business continuity plans, as required
3.7 Protect and enhance natural environment and built form.	Increase Markham's Leadership role in the area of green procurement while promoting environmental leadership	Support the Greenprint Strategy
		Support the development of an urban parks strategy (BMFT 3.4.6)



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure the financial integrity of the City	Continue to pursue E3 opportunities
	Ensure successful rollout of the 2026 Budget	<p><u>2026 Budget</u></p> <p>Deliver the 2026 Annual budget under SMP guidelines within the prescribed timelines</p> <p><u>Stormwater Fee Model</u></p> <p>Explore mitigation measures to address needs as identified in the Corporate Asset Management Plan through potential SWM fee increases to alleviate tax levy burden.</p> <p>Staff from Financial and Environmental Services will reassess the stormwater fee model to ensure it adequately addresses projected growth, construction expenses, program costs and overall program timing. The findings from this comprehensive review will inform the 2026 budget process and support the asset management strategy</p>
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Ensure adequate funding for City Assets	Establish process for evaluating public and private sector partnerships and business opportunities (BMFT 4.2.1)
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Ensure accountability of the Financial Services processes and policies	Review, identify and update policies/processes and procedures, as part and supportive of broader corporate transformation agenda and as (as BAU) aligned with the 5-year review requirement
		<p><u>Payroll/People Services Transformation Review</u></p> <p>In conjunction with People Services, a review of existing processes was completed in 2024 to determine how to best utilize our resources. The feasible options, including aligning pay cycles, will be implemented in 2025.</p>
		<p><u>Financial Strategy</u></p> <p>Review the Financial Strategy of the Corporation and develop solutions to address the shortfall in certain reserves.</p>



## Budget 2025: A Markham Milestone

		<u>Revenue Strategy</u> Develop a revenue strategy to support a structured approach to make informed projections, align resources with strategic priorities, and better address future funding needs. These could include MAT, AMP's, ASE and external service partnerships as part of 2026 Budget considerations and future budgets.
		<u>Corporate Asset Management Strategy</u> Support and co-lead with S&AM the development of the 2025 Corporate Asset Management Plan
		<u>Digital Payment Initiative</u> In partnership with MPL, staff will implement the final phase of the Digital Payment Initiative and migrate remaining service offerings to digital format "cashless transactions" Q2/Q3 2025
		Support all audits identified by the Auditor General based on the most recent audit plan, as required  With Clerk's and other corporate partners, support the renewal of the City's Auditor General (pending Council approval and procurement process)





## Budget 2025: A Markham Milestone

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Approved vs. prior year forecast of Life Cycle budget	80.0%		90.0%	90.0%	90.0%	90.0%	Ongoing
Average annual budget variance (%) of all closed capital projects to initial approved budget	16.2%		<10.0%	<10.0%	<10.0%	<10.0%	Ongoing
Adequacy of funding in the reserve based on known inflows to sustain future rehabilitation and replacement	25 yrs.	25 yrs.	25 yrs.	25 yrs.	25 yrs.	25 yrs.	Ongoing
Average cost per AP transaction processed	\$7.00	\$6.30	\$5.50	\$5.25	\$5.10	\$4.50	Ongoing
% of invoices paid through P Card	45.0%	48.0%	60.0%	60.0%	65%	70.0%	2026
Annual P Card Charge Dollar Volume	\$6.6M	\$8.8M	\$12.M	\$12.M	\$13.0M	\$15.0M	2026
Average # of bids per procurement call	6.2	6.1	6.0	6.4	6.0	6.0	Ongoing
Total Taxes Receivable less Allowance for Uncollectible as a % of Total Taxes Levied	4.5%	4.4%	4.9%	>-5.0%	>-5.0%	>-5.0%	Ongoing
Operating cost per property tax account	\$10.55	\$10.34	\$10.50			\$10.50	Ongoing
Net Financial Assets or Net Debt as a % of Own Purpose Taxation Plus User Fees	129.4%	124.80%	104.9%	>-50.0%	>-50.0	>-50.0%	Ongoing
Total Reserves and Discretionary Reserve Funds as a % of Operating Expenses	45.8%	43.00%	50.6%	>20.0%		>20.0%	Ongoing
Total Cash and Cash Equivalents as a % of Current Liabilities	153.0%	97.10%	84.7%	>5.0%		>5.0%	Ongoing
Debt Servicing Cost as a % of Total Operating Revenue	0.2%	0.20%	0.20%	<5.0%		<5.0%	Ongoing
Asset Consumption Ratio	20.7%	20.90%	20.5%	<50.0%		<50.0%	Ongoing
Operating Surplus Ratio	21.20%	34.50%	11.1%	>=0%		>=0%	Ongoing
Properties with overdue tax levies as % of total properties	6.9%	7.2%	7.3%	<10.0%	<10.0%	<10.0%	Ongoing
Net Cost per household to operate municipality	\$1,309	\$1,327	\$1,378	\$1,428	Within the Lowest 25% of GTA Municipalities	Within the Lowest 25% of GTA Municipalities	Ongoing
% of Letters of Credit processed within 5 days	93.6%	100%	100.0%	95%	95%	95.0%	Ongoing



### FINANCIAL SERVICES LONG-TERM BUSINESS PLAN

#### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	To improve customer service and business process efficiencies through technology	Complete customer service survey for Letters of Credit/Surety Bond	2026
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Leverage technology solutions to improve efficiencies	Implement a new ERP software system	2026
		Leverage ERP to explore introduction of multi-year budget.	2027
		Complete customer service survey for AP automation of staff expense management (within new ERP system)	2027
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Improve Staff Satisfaction	Support the recommendations of the People Plan/Transformation Plan	2026



### GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support the City's Community Engagement Plan	Support the City's Community Engagement Plan as required	2026
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support the delivery of the City's arts, culture, recreation services	Support the Diversity and Eliminating Anti-Black Racism Action Plans (BMFT Action 2.2.4)	2026
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Create an environment to attract new development	Pending updates to master serving plans, staff will undertake a draft Development Charge Background Study analysis to determine the optimal time to update Markham's DC By-laws	2028

### GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Support the development of Sustainable and Integrated Growth Plans	Provide support and strategic advice on the Future Growth Area (e.g. North District)	2026



## Budget 2025: A Markham Milestone

3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Support the Business Continuity and Emergency Management Programs	Participate as required in the Emergency Management Exercise and Training	2026
3.4 Protect and enhance our natural environment and built form.	To Increase Markham's Leadership role in the area of green procurement while promoting environmental leadership		2026

### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure the financial integrity of the City	Continue to pursue E3 opportunities and other revenue options	2026
		Community of Practice (Expertise standardization, development and placement). ERP solution and TCA streamlining will be major deliverables involving standardization of processes across the organization.	2026
		Develop a Financial Services calendar of major deliverables and milestones pertaining to Financial Planning, Accounts Payable, Reporting and other key dates for Financial Services	2026
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Ensure adequate funding for City Assets		2026
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Ensure the accountability of the Financial Services processes and policies	Continue to review and update Financial Services policies as required and as part of ongoing transformation agenda	2026



## INFORMATION TECHNOLOGY SERVICES 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
<b>Revenues</b>								
SALES	65	49	25	25	0	0.0%	(24)	-49.1%
<b>Total Revenues</b>	<b>\$65</b>	<b>\$49</b>	<b>\$25</b>	<b>\$25</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$24)</b>	<b>-49.1%</b>
<b>Expenses</b>								
SALARIES & BENEFITS	\$6,678	\$6,983	\$7,850	\$9,509	\$1,659	21.1%	\$2,525	36.2%
PRINTING & OFFICE SUPPLIES	\$2	2	6	6	0	0.0%	4	272.0%
OPERATING MATERIALS & SUPPLIES	\$7	3	13	13	0	0.0%	10	290.5%
COMMUNICATIONS	\$799	675	634	640	6	1.0%	(35)	-5.2%
TRAVEL EXPENSES	\$32	32	18	18	0	0.0%	(14)	-43.2%
TRAINING	\$26	56	50	50	0	0.0%	(6)	-11.3%
CONTRACTS SERVICES AGREEMENTS	\$2,147	2,321	2,931	3,756	825	28.2%	1,435	61.8%
MAINT. & REPAIR - TIME & MATERIAL	\$1,039	1,675	1,683	1,966	283	16.8%	292	17.4%
RENTAL/LEASE	\$2	1	1	1	0	0.0%	0	8.5%
PROFESSIONAL SERVICES	\$265	326	129	129	0	0.0%	(197)	-60.5%
LICENCES, PERMITS, FEES	\$2	7	3	3	0	0.0%	(4)	-61.6%
<b>Total Expenses</b>	<b>\$11,000</b>	<b>\$12,081</b>	<b>\$13,318</b>	<b>\$16,091</b>	<b>\$2,773</b>	<b>20.8%</b>	<b>\$4,011</b>	<b>33.2%</b>
<b>Net Expenditures/(Revenues)</b>	<b>\$10,935</b>	<b>\$12,032</b>	<b>\$13,293</b>	<b>\$16,066</b>	<b>\$2,773</b>	<b>20.9%</b>	<b>\$4,035</b>	<b>33.5%</b>
<b>Full Time Complement</b>	<b>47</b>	<b>50</b>	<b>55</b>	<b>58</b>				

### Major changes in the 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Addition of new positions. Projected salary and benefit rate increase.

**Contracts Services Agreements:** Increase in software licenses contracts.

**Maintenance & Repair – Time & Material:** Increase in hardware and software maintenance costs.



## INFORMATION TECHNOLOGY SERVICES BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Enable the Business Units across the corporation to provide high quality services to their clients through robust and reliable information and communication technology solutions.	<ul style="list-style-type: none"> <li>• Maintain our customer survey program and complete a formal customer satisfaction survey with service area(s) to be selected to be pertinent and timely at date of survey distribution.</li> <li>• Continue to improve/modernize the Markham.ca website (Portal) and Access Markham Mobile App to improve access to information and services provided by the City, expand available services and enhance the user experience. Site re-design to proceed after stabilization period for newly implemented platform.</li> <li>• Continue project to replace the CRM/ACR System – Planned implementation of new solution in 2025.</li> <li>• Support the Customer Experience Strategy.</li> <li>• Support the strategic action to leverage technology for direct two-way communication.</li> </ul>
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Implement optimized and innovative technology solutions that mitigate business risks and are cost effective.	<ul style="list-style-type: none"> <li>• Implement new technology platforms, application and hardware upgrades and replacements, as identified: <ul style="list-style-type: none"> <li>• Continue expansion of E-Ticketing platform to include AMPS program</li> <li>• Utility Billing Automation System – Identification of comprehensive solution for meter reading, data collection and billing – evaluate use of ERP replacement project to fulfil this requirement (instead of stand-alone solution).</li> <li>• Library Digital Media Lab expansion – ongoing</li> <li>• Road Occupancy Permit Mapping for Operations – investigate feasibility of in-house solution or requirement for revised RFP.</li> <li>• Replace current AVL solution – Complete contract negotiation with selected vendor and implement solution.</li> <li>• Implement Library Staff Scheduling software solution.</li> <li>• Implement FrontDesk queue management software solution.</li> <li>• AutoCad licensing - Investigate available solutions.</li> <li>• Streetlight management software update implementation.</li> <li>• Archistar building plan compliance software implementation.</li> </ul> </li> </ul>



### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
		<ul style="list-style-type: none"> <li>• GFW strategic plan/initiative management solution implementation.</li> <li>• Learning Management System (LMS) upgrade implementation.</li> <li>• Performance Management module (for People Services) – investigate available solutions.</li> <li>• Data Analytics/KPIs (for People Services) - identify opportunities to leverage Power BI tools</li> <li>• Implement Wifi Solution as part of Unionville Main Street Reconstruction Project.</li> </ul>
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Implement optimized and innovative technology solutions that mitigate business risks and are cost effective.	<ul style="list-style-type: none"> <li>• Implement Phase 3 of the Enterprise Asset Management system (including Life Cycle and work order management for all underground and aboveground infrastructures) in the Engineering and SAM Departments (target: end of Q1, 2025).</li> <li>• Implement Electronic Plan Review System (ePlan) enhancements, including ePlan workflow updates – 2 new workflows to be implemented in Q1, 2025.</li> <li>• Provide the necessary technology preparation and support for the 2026 municipal election – RFP for vendor selection targeted for Q1 2025.</li> <li>• Continue to implement M365 office productivity solution across the organization using a phased approach – including document management, collaboration and BI tools.</li> <li>• Continue to implement Digital Strategy recommendations, as defined in the Digital Strategy technology roadmap, including Mobile strategy, to leverage Intelligent City technologies.</li> <li>• Continue to Implement Cyber Security program tool enhancements to safeguard City technology infrastructure.</li> <li>• Implement Data Privacy, Information Trust, and Security management tools, including a PII (Personal Identifiable Information) obfuscation tool and a Data Catalogue.</li> <li>• Establish a refreshed Intelligent Cities Strategy, including GIS and Data &amp; Analytics strategies as components.</li> </ul>





## GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

### Strategic Objective

1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.

### Departmental Objective

Foster an engaging and supportive work environment that enables staff excellence through enhanced collaboration and high performance.

### Departmental Action

- Continue to support the recommendations of the corporate People Plan.

Departmental Performance Measures in support of Goal	2020	2021	2022	2023	2025 Target	Long-term Target	LT Target Year
# of formal customer satisfaction surveys completed	1	0	1	0	1	1 a year	Ongoing
Overall satisfaction (satisfied and above) for formal survey(s) completed (%)	92%	n/a	85%	n/a	≥ 80%	≥ 80%	Ongoing
Average extremely/very satisfied for formal survey(s) completed (%)	71%	n/a	53%	n/a	≥ 35%	≥ 35%	Ongoing
# of informal satisfaction surveys completed	4*	4	4	4	4	4	Ongoing
Average customer satisfaction % (satisfied/very satisfied) – informal surveys	91%	94%	92%	82%	≥ 75%	≥ 75%	Ongoing
Call abandonment at Service Desk	13%	12%	15%	16%	10%	10%	Ongoing
Average number of answered calls by Service Desk/month	608	496	625	741	N/A	N/A	Ongoing
Calls resolved on first contact at Service Desk	65%	70%	65%	63%	50%	50%	Ongoing
Incidents resolved within severity-based set targets	94%	92%	89%	92%	85%	85%	Ongoing
Administrative requests resolved within severity-based set targets	96%	95%	93%	93%	85%	85%	Ongoing
Staff absenteeism	2.2	3.9	tbd	tbd	<8.4	<8.4	Ongoing
Number of learning hours per regular full time employee	5.3	1.7	tbd	tbd	20	20	Ongoing
Staff satisfaction	N/A	81.4%	N/A	N/A	≥ 80%	≥ 80%	Ongoing
Organizational Outcome Index from Staff satisfaction survey	N/A	77.2%	N/A	N/A	≥ 80%	≥ 80%	Ongoing
Staff Turnover	7.1%	4.7%	tbd%	tbd%	≤ 7.5%	≤ 7.5%	Ongoing
Technology Changes implemented successfully (%)	99.1%	99.5%	99.6%	98.4%	90%	90%	Ongoing



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Enable and support Business Units with information and communication technology solutions that facilitate community engagement and services to diverse population.	<ul style="list-style-type: none"> <li>Implement a complete WAN redundancy solution with diverse connectivity paths for major city sites.</li> <li>Continue to support the Corporate Content Management Strategy and Framework to ensure common content governance on all city communication platforms including Portal.</li> </ul>
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure City technology is compliant with accessibility standards.	<ul style="list-style-type: none"> <li>Continue to support the Diversity and Eliminating Anti-Black Racism Action Plans (BMFT Action 2.2.4) by ensuring the City's citizen-facing technology services remain AODA compliant, with a focus on Portal platform upgrade and ongoing governance.</li> </ul>
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Partner with internal and external parties to promote the economic development objectives through technology.	<ul style="list-style-type: none"> <li>Continue to develop and leverage external partnerships with York University, ventureLAB, Region of York and additional private sector organizations to promote the goals of the Digital Markham strategy.</li> </ul>

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2025 Target	Long-term Target	LT Target Year
To be developed							



## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Support and ensure effective implementation of digital strategies in new development.	<ul style="list-style-type: none"> <li>Review and execute key approved deliverables in support of the Digital Strategy for the Markham Centre Secondary Plan.</li> </ul>
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Implement and maintain secured, efficient and reliable information technology infrastructure.	<ul style="list-style-type: none"> <li>Support business continuity and disaster recovery efforts by continuing to enhance and refine the IT Disaster Recovery Plan.</li> </ul>
3.4 Protect and enhance natural environment and built form.		<ul style="list-style-type: none"> <li>Investigate and identify feasible projects to continue to pilot and expand on IoT (Internet of Things) initiatives to support the environment and built form, including the OVIN DZ program pilots (Scooty Mobile and Ride-A-Like pilots approved; others being vetted).</li> </ul>

Departmental Performance Measures in support of Goal	2020	2021	2022	2023	2025 Target	Long-term Target	LT Target Year
Number of lost days due to injury	0	0	0	0	0	0	Ongoing
Business continuity service achievement (%)	99.99%	99.98%	99.92%	99.96%	99.95%	99.95%	Ongoing



### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Pursue responsible financial and resource management practices.	<ul style="list-style-type: none"> <li>Investigate and implement modernization of financial management system. – ERP (Financial System) replacement, RFP target Q1 2025.</li> </ul>
		<ul style="list-style-type: none"> <li>Continue to pursue E3 opportunities .</li> </ul>
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Maintain the Life Cycle of technology assets in line with corporate objectives and to ensure reliability and sustainability.	<ul style="list-style-type: none"> <li>Complete/continue to replace Hardware Life Cycle items, as identified. <ul style="list-style-type: none"> <li>Wireless access point replacement.</li> <li>Complete monitor replacement across the City.</li> <li>Complete replacement of the secondary Internet service provider (ISP) with a cost-effective provider offering 10Gbps bandwidth. The solution should support load balancing and failover in case the primary service provider experiences downtime.</li> <li>Audio Visual Technology upgrade – ongoing</li> <li>Complete Network switch replacement.</li> </ul> </li> </ul>
		<ul style="list-style-type: none"> <li>Infrastructure System upgrades including: <ul style="list-style-type: none"> <li>Cyber Security tool enhancements</li> <li>Complete City-wide closet Network Switch replacement</li> <li>Complete Tier 1 and Tier 2 Firewall installation for DR site</li> <li>Replace City-Wide EIB Media Players</li> <li>Replace three large-format printers, (one of which includes a scanner).</li> </ul> </li> </ul>
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Develop and implement methods to provide greater public access to government data and information.	<ul style="list-style-type: none"> <li>Establish and enhance processes and governance to provide and monitor the use of selected City datasets by the public as part of the Open Data program and develop 3D modelling for the Markham Secondary Plan.</li> </ul>
		<ul style="list-style-type: none"> <li>Continue to implement required changes to enhance the Cyber Security protection and stewardship of the City's information technology infrastructure.</li> </ul>



## INFORMATION TECHNOLOGY SERVICES LONG-TERM BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Enable the Business Units across the corporation to provide high quality services to their clients through robust and reliable information and communication technology solutions.	• Maintain our customer survey program and complete a formal customer satisfaction survey with service area(s) to be selected to be pertinent and timely at date of survey distribution.	2026-2028
		• Continue to redesign/modernize the Markham.ca website (Portal) and Access Markham Mobile App to improve access to information and services provided by the City, expand available services and enhance the user experience.	2026-2028
		• Continue to replace the CRM/ACR System by implementing the selected solution.	2026-2027
		• Support the Customer Experience Strategy.	2026-2028
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Implement optimized and innovative technology solutions that mitigate business risks and are cost effective.	<ul style="list-style-type: none"> <li>• Undertake implementation of new technology platforms, system application and hardware upgrades and replacements, as identified: <ul style="list-style-type: none"> <li>○ Implement Utility Billing Automation System – consideration to leverage ERP replacement project solution to fulfil this requirement (2026).</li> <li>○ TXM (Taxation) replacement solution – consideration to leverage ERP replacement project solution to fulfil this requirement (2026-27).</li> <li>○ Library Digital Media Lab expansion (ongoing).</li> </ul> </li> </ul>	2026-2028
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Implement optimized and innovative technology solutions that mitigate business risks and are cost effective.	• Investigate, identify and implement Master Data Management System (MDM) to synchronize data from systems such as AMANDA, CRM, Enterprise Asset Management.	2026-2028
		• Review and update the Digital Markham Strategy and continue implementation of the related revised priorities on the technology roadmap .	2026-2028
		• Implement future phases of the Enterprise Asset Management system - Phase 4: Decision Support tool (2026-27).	2026-2027



## Budget 2025: A Markham Milestone

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
		<ul style="list-style-type: none"><li>Continue implementation of M365 office productivity solution across the organization using a phased approach.</li></ul>	2026
		<ul style="list-style-type: none"><li>Continue Electronic Plan Review System (ePlan) enhancements.</li></ul>	Ongoing
		<ul style="list-style-type: none"><li>Provide the necessary technology preparation and support for the 2026 municipal election, working with selected vendor.</li></ul>	2026
		<ul style="list-style-type: none"><li>Continue implementation of Data Privacy, Information Trust, and Security management tools, including a PII (Personal Identifiable Information) obfuscation tool and a Data Catalogue.</li></ul>	2026-2027
		<ul style="list-style-type: none"><li>Continue to implement a refreshed Intelligent Cities Strategy, including GIS and Data &amp; Analytics strategies as components.</li></ul>	2026-2028
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Foster an engaging and supportive work environment that enables staff excellence through enhanced collaboration and high performance.	<ul style="list-style-type: none"><li>Implement improvements to address the results of the corporate-wide 2025 Staff Satisfaction Survey.</li></ul>	2026
		<ul style="list-style-type: none"><li>Continue to support the recommendations of the corporate People Plan.</li></ul>	2026-2028



### GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Enable and support Business Units with information and communication technology solutions that facilitate community engagement and services to diverse population.	<ul style="list-style-type: none"><li>Continue to support the Corporate Content Management Strategy and Framework to ensure common content governance on all City communication platforms.</li></ul>	2026-2028
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure City technology is compliant with accessibility standards.	<ul style="list-style-type: none"><li>Support the Diversity and Eliminating Anti-Black Racism Action Plans (<i>BMFT Action 2.2.4.</i>)</li></ul>	2026- 2028
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Partner with internal and external parties to promote the economic development objectives through technology.	<ul style="list-style-type: none"><li>Continue to develop and leverage external partnerships with York University, ventureLAB, Region of York and additional private sector organizations, in conjunction with Eco-Dev team, to promote the goals of the Digital Markham strategy (including OVIN DZ pilot program).</li></ul>	2026-2028





### GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Support and ensure effective implementation of digital strategies in new development.	<ul style="list-style-type: none"> <li>Review and execute key approved deliverables in support of the Digital Strategy for the Markham Centre Secondary Plan.</li> </ul>	2026-2028
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Implement and maintain secured, efficient and reliable information technology infrastructure.	<ul style="list-style-type: none"> <li>Support business continuity and disaster recovery efforts by continuing to enhance and refine the IT Disaster Recovery Plan.</li> </ul>	2026-2028
3.4 Protect and enhance our natural environment and built form.		<ul style="list-style-type: none"> <li>Investigate and identify feasible projects to continue to pilot and expand on IoT (Internet of Things) initiatives to support the environment and built form, including the OVIN DZ pilot program (2 pilots ongoing, others being vetted).</li> </ul>	2026-2028



### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Pursue responsible financial and resource management practices.	• Continue to implement modernization of financial management system – ERP (Financial System) replacement, Phase 1 implementation target Q1 2026.	2026-2028
		• Continue to pursue E3 opportunities .	2026-2028
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Maintain the Life Cycle of technology assets in line with corporate objectives and to ensure reliability and sustainability.	<ul style="list-style-type: none"> <li>• Complete the replacement of Hardware Life Cycle items, as identified: <ul style="list-style-type: none"> <li>◦ Continue upgrade to a cloud-based technology infrastructure via the implementation of a hyper converged infrastructure (HCI) solution (multi-year project to migrate on premise applications).</li> </ul> </li> </ul>	2026-2028
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Develop and implement methods to provide greater public access to government data and information.	• Establish and enhance processes and governance to provide and monitor the use of select City datasets by the public as part of the Open Data program.	2026-2028
		• Continue to implement required changes to enhance the Cyber Security protection and stewardship of the information technology infrastructure for the City of Markham.	2026-2028



## LEGISLATIVE SERVICES 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
LICENCES & PERMITS	1,830	2,616	1,838	1,896	59	3.2%	(719)	-27.5%
INCOME FROM INVESTMENTS	24	28	28	28				
FINES	0	1	0	141	141	0.0%	139	9494.3%
USER FEES & SERVICE CHARGES	251	299	258	258	0	0.0%	(41)	-13.7%
RENTALS	1	36	96	96	0	0.0%	60	164.2%
SALES	9	2	29	29	0	0.0%	26	1195.7%
OTHER REVENUE	3	4	286	4	(282)	-98.6%	(0)	-3.7%
Total Revenues	\$2,116	\$2,988	\$2,534	\$2,452	(\$82)	-3.2%	(\$536)	-17.9%
Expenses								
SALARIES & BENEFITS	\$4,636	\$5,128	\$4,910	\$5,623	\$713	14.5%	\$495	9.7%
PRINTING & OFFICE SUPPLIES	36	43	4	5	1	27.8%	(39)	-89.4%
PURCHASES FOR RESALE	72	48	72	72	0	0.0%	24	50.0%
OPERATING MATERIALS & SUPPLIES	11	17	16	23	7	41.0%	5	30.8%
COMMUNICATIONS	321	329	375	376	2	0.4%	47	14.3%
TRAVEL EXPENSES	9	22	12	29	17	145.8%	7	31.8%
TRAINING	10	20	18	24	6	33.7%	4	21.3%
CONTRACTS SERVICES AGREEMENTS	299	179	243	250	6	2.5%	70	39.2%
MAINT. & REPAIR - TIME & MATERIAL	32	18	35	35	0	0.0%	17	93.5%
RENTAL/LEASE	101	56	70	70	0	0.0%	14	25.0%
PROFESSIONAL SERVICES	29	69	22	22	0	0.0%	(47)	-68.8%
LICENCES, PERMITS, FEES	35	33	28	38	10	36.7%	5	14.2%
CREDIT CARD SERVICE CHARGES	9	8	12	12	0	0.0%	4	49.9%
PROMOTION & ADVERTISING	29	37	25	40	15	60.0%	3	8.8%
Total Expenses	\$5,629	\$6,008	\$5,841	\$6,618	\$776	13.3%	\$610	10.1%
Net Expenditures/(Revenues)	\$3,513	\$3,020	\$3,308	\$4,166	\$858	25.9%	\$1,146	37.9%
Full Time Complement								
	33	36	36	38				

### Major changes in the 2025 Budget from the 2024 Budget:

**Licences & Permits:** Increase in licences and permits.

**Other Revenue:** Adjustment to align with historical forecast.

**Salaries & Benefits:** Addition of new positions. Projected salary and benefit rate increase.

**Travel Expenses & Training:** Increase in travel expenses and training.

**Promotion & Advertising:** Increase to align with actuals.



## LEGISLATIVE SERVICES BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Provide excellent resident & business customer service.	<ul style="list-style-type: none"> <li>Support the Customer Experience Strategy, Digital Strategy and People Plan &amp; participate in the development &amp; implementation of the standard protocol for creating a consistently welcoming environment at all City locations.</li> <li>Work to implement findings and insights from 2022 post-election technology research study.</li> <li>Undertake a formal customer satisfaction survey in the following areas: <i>(BMFT Action 1.1.1)</i> <ul style="list-style-type: none"> <li>Ongoing customer service survey in the Contact Centre (Post Chat Survey)</li> <li>Ongoing call out service survey for PTC's companies.</li> <li>Ongoing call Out service survey for Animal Services via Contact Centre.</li> <li>Secretariat Services survey of meeting deputants via Contact Centre.</li> </ul> </li> </ul>
	Provide excellent Council & Committee administration.	<ul style="list-style-type: none"> <li>Solicit stakeholder feedback on various aspects of the Municipal Elections process leading up to and post 2026 Municipal Elections.</li> </ul>
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Leverage technology solutions to improve efficiencies.	<ul style="list-style-type: none"> <li>Continue to partner with ITS on the selection/implementation of the CRM software.</li> <li>Partner with ITS to further enhance the Chatbot to more fully address customer requests.</li> <li>Continue to pilot technology for streamlining receipt and fulfillment of service requests including the secure submission of documents (i.e. marriage licenses), and electronic payment receipt.</li> <li>Continue to digitize online stationary/mobile business license applications and payments to provide fully virtual process on portal.</li> <li>Compile business requirements for Election technology for the 2026 Municipal Election.</li> <li>Secure and implement contracted services for Election Technology for the 2026 Municipal Election.</li> <li>Explore additional opportunities for digital business transformation based on legislative and technological changes etc.</li> <li>Oversee the implementation of eSCRIBE 6.0 system upgrade for the Corporation including impacted Advisory Committees.</li> <li>Partner with ITS to complete implementation of the Abeyance List on Sharepoint.</li> </ul>



## Budget 2025: A Markham Milestone

1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.

Improve staff satisfaction.

- Continue to provide opportunities for co-op students from Markham High Schools and Career Edge interns.
- Detail succession plan for future staffing needs and develop knowledge transfer strategies.
- Review training for departmental staff and address gaps.
- Provide training on Council/Staff Relations Policy and the new policy on information and service requests to staff and council.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 (as of Oct. 31)	2025 Target	Long-term Target	LT Target Year
Accountability & Transparency							
Number of formal Code of Conduct complaints received	3	1	1	TBC	N/A	N/A	Ongoing
Number of formal Code of Conduct investigations undertaken by IC	N/A	N/A	1	TBC	N/A	N/A	Ongoing
Number of closed meetings investigations	0	0	0	TBC	N/A	N/A	Ongoing
Access & Privacy							
Number of FOI requests responded to	290	224	174	181	N/A	Ongoing	Ongoing
Number of FOI appeals received	1	4	0	TBC	N/A	Ongoing	Ongoing
Number of FOI decision letters issued	-	-	-	135	N/A	Ongoing	Ongoing
Number of Privacy breaches reported to IPC				TBC	N/A	Ongoing	Ongoing
AMPs							
Number of parking AMPs tickets issued				42,855	TBD	Ongoing	Ongoing
Number of non-parking AMPs tickets issued				6	TBD	Ongoing	Ongoing
Number of parking AMPs screenings				6754	TBD	Ongoing	Ongoing
Number of parking AMPs hearings				210	TBD	Ongoing	Ongoing
Number of non-parking AMPs screenings				6755	TBD	Ongoing	Ongoing
Number of non-parking AMPs hearings				1	TBD	Ongoing	Ongoing
Number of voided AMPs tickets				1852	TBD	Ongoing	Ongoing
Number of voided non-parking AMPs tickets				0	TBD	Ongoing	Ongoing
Animal Services							
Number of domestic animal related complaints responded to				1,427		Ongoing	Ongoing
Number of wildlife related complaints responded to				1,800		Ongoing	Ongoing
Number of new animal licences issued	2,414	7,695	7,911	4547		Ongoing	Ongoing
Number of off-leash park complaints received				91		Ongoing	Ongoing
Number of dog bite complaints received				91		Ongoing	Ongoing
Number of dog off leash complaints received				129		Ongoing	Ongoing



## Budget 2025: A Markham Milestone

Number of adoption events held			8		Ongoing	Ongoing
Number of adoption events held at MAEC			1		Ongoing	Ongoing
Number of cats adopted			5		Ongoing	Ongoing
Number of dogs adopted			1		Ongoing	Ongoing
Number of other animals adopted			1		Ongoing	Ongoing
Number of muzzle orders issued			3		Ongoing	Ongoing
Number of muzzle hearings			1		Ongoing	Ongoing
Number of cats euthanized			0		Ongoing	Ongoing
Number of dogs euthanized			0		Ongoing	Ongoing
Number of wildlife euthanized			0		Ongoing	Ongoing
Number of POA charges issued			9		Ongoing	Ongoing
<b>Business Licencing &amp; Standards</b>						
Number of mobile business inspections	0**	0	90***	379		N/A Ongoing
Number of stationary business inspections	0**	<200	493***	2342		N/A Ongoing
Number of business licencing complaints				22		N/A Ongoing
Number of caution notices issued (mobile/stationary)				200		N/A Ongoing
Number of business and licencing standards enforcement initiatives				21		N/A Ongoing
Number of general business licencing and standards inquires responded to				1332		N/A Ongoing
Number of business applications submitted/reviewed/processed				2145		N/A Ongoing
Number of stationary business licences issued				2309		N/A Ongoing
Number of mobile business licences issued				429		N/A Ongoing
Number of sign permits issued				129		N/A Ongoing
<b>Contact Centre</b>						
Number of calls received and responded	264,689	274,018	156,559	120,578	200,000	200,000 Ongoing
Number of emails received and responded	92,500	127,982	66,750	48,192	130,000	130,000 Ongoing
Number of web chats received and responded	20,533	20,206	12,058	10,066	21,000	21,000 Ongoing
Number of ACR's opened	46,740	48,076	36,204	45,100	45,000	45,000 Ongoing
Number of ACR's closed	47,724	47,683	38,278	27,520	45,000	45,000 Ongoing
Number of staff created ACR's	-	-	32,520	29,198	30,000	30,000 Ongoing
Number of total cases handled	-	-	235,367	178,836	200,000	200,000 Ongoing
Percentage of customer call-backs (follow up on cases)	20%	20%	20%	20%	20%	20% Ongoing
Percentage of calls answered in the Contact Centre within 30 seconds (excluding switchboard)	70%	70%	70%	70%	70%	70% Ongoing
Percentage of calls resolved on the first call	86%	86%	86%	86%	86%	86% Ongoing
<b>Public Services</b>						
Number of burial permits issued	2,933	3,052	2,695	2,179		N/A Ongoing
Number of marriage licences issued	1,113	1,243	1,098	1,042		N/A Ongoing



## Budget 2025: A Markham Milestone

Number of commissioning's issued	169	160	183	179		N/A	Ongoing
Number of compliance letters issued	-	25	23	13		N/A	Ongoing
Number of civil weddings in the Wedding room	0	0	0	58		N/A	Ongoing
Number of civil weddings in the Chapel	0	0	0	43		N/A	Ongoing
Number of wedding photo permits issued				24		N/A	Ongoing
Number of lottery licences issued				4		N/A	Ongoing
Secretariat Services							
Number of Standing Committee and Council meeting agendas prepared	126	109	111	109		N/A	Ongoing
Number of Advisory Committee meeting agendas prepared	104	61	36	20		N/A	Ongoing
Number of Public Meeting Applications mailed	32,058	10,373	11,066	6044		N/A	Ongoing
Number of Public Meetings Applications received	32	26	41	27		N/A	Ongoing
Number of Public Meetings held	-	-	-	3		N/A	Ongoing
Number of Public Meeting notices	-	-	-	3		N/A	Ongoing
Number of Community recognition events held	-	-	-	3		N/A	Ongoing
Number of Notice of Passing – Zoning	79	17	2	4		N/A	Ongoing
Number of Zoning By-laws passed	11	15	33	41		N/A	Ongoing
Number of complete application notices mailed	11,462	11,510	7,213	1,542		N/A	Ongoing
Number of complete applications	21	28	23	7		N/A	Ongoing
Number of OPA adoption	2	5	14	17		N/A	Ongoing
Number of Notice of draft plan of subdivision	7	9	2	8		N/A	Ongoing
Number of subdivision mailed	115	100	0	19		N/A	Ongoing
Number of draft plan of condo	8	6	6	7		N/A	Ongoing
Number of draft plan condo mailed	8	6	8	0		N/A	Ongoing
Number of ABC recruitments conducted	-	-	-	TBC		N/A	Ongoing
Number of ABC vacancies filled	-	-	-	TBC		N/A	Ongoing
Number of Community Recognition events held	-	-	-	TBC		N/A	Ongoing
Heritage	0	6	7	46		N/A	Ongoing
Appeals	24	14	14	17		N/A	Ongoing
Clerks affidavits	22	0	3	48		N/A	Ongoing

\*\*as of March 14, 2020, business inspections were halted due to limited resources related to the COVID-19 staff re-allocations

\*\*\*start date June 23, 2023





### GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Expand the Corporate Community Engagement Toolkit.	<ul style="list-style-type: none"><li>• Develop partnership with local school boards to educate students on important Legislative Services topics.</li><li>• Provide support on the Neighbourhood Partnership strategy.</li></ul>
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support Everyone Welcome Program.	<ul style="list-style-type: none"><li>• Support the Diversity and Eliminating Anti-Black Racism Action Plans (<i>BMFT Action 2.2.4</i>) and the Multi-Year Accessibility Plan</li><li>• Continue to consult with key City Committees and external partners on inclusive and accessible services delivery within Legislative Services.</li><li>• Continue to consult with our Indigenous Peoples of Canada relative to Legislative Services.</li></ul>
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support Markham York University campus and Destination Markham Strategy.	<ul style="list-style-type: none"><li>• Promote Markham's brand through research &amp; related promotional strategies in support of a Destination Markham Strategy.</li></ul>



### GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support the road safety program.	<ul style="list-style-type: none"><li>Continue to conduct audit of taxi brokerage operational structure.</li></ul>
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Improve safety in communities.	<ul style="list-style-type: none"><li>Continue to collaborate with internal City Departments on reducing human/wildlife conflicts.</li><li>Continue to review the City's Animal Services and Business Licence requirements to ensure they adequately address safety and consumer protection.</li><li>Continue to review mandatory training for PTC and Taxi drivers operating in Markham.</li><li>Review Animal Protection and Services By-law.</li></ul>
3.3 Ensure business continuity of our services and infrastructure and enable community resiliency and community safety.	Improve safety in communities.	<ul style="list-style-type: none"><li>Participate in Emergency Management Exercises &amp; Training as required.</li><li>Update Business Continuity Plan - to minimize Legislative Services' disruptions in case of an emergency situation.</li></ul>
3.4 Protect and enhance natural environment and built form.	Improve safety in communities.	<ul style="list-style-type: none"><li>Continue to collaborate with internal City Departments on reducing human/wildlife conflicts.</li></ul>



### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure efficient delivery of services.	<ul style="list-style-type: none"><li>• Continue expansion of AMPS Corporately in accordance with the AAF-funded consultant report completed in 2022.</li><li>• Continue to explore Docupet licensing system for Animal Services and report to Council.</li><li>• Continue to review processes to increase non-property tax revenues and maintain or lower operating costs in a growing Markham.</li></ul>
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Develop a Risk Management Strategy.	<ul style="list-style-type: none"><li>• Conduct annual monument inspections at City Cemeteries to identify deficiencies and minimize risks to public safety.</li></ul>
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Support corporate objective to increase accountability & transparency.	<ul style="list-style-type: none"><li>• Continue to develop the City's corporate privacy, records and information management learning program through updates to existing strategy and curriculum.</li><li>• Update Procedural By-law to better reflect current meeting practices and incorporate SMP.</li><li>• Continue corporate-wide review and workplan to update existing policies &amp; procedures and develop new policies as needed.</li></ul>



## LEGISLATIVE SERVICES LONG-TERM BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Provide excellent Council & Committee administration.	<ul style="list-style-type: none"> <li>Explore additional opportunities for digital business transformation based on legislative and technological changes etc.</li> </ul>	2026- 2028
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Leverage technology solutions to improve efficiencies.	<ul style="list-style-type: none"> <li>Continue to explore the expansion of the City's Artificial Intelligence (AI) program.</li> </ul>	2026- 2028
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Improve staff satisfaction.	<ul style="list-style-type: none"> <li>Continue succession planning for future staffing needs.</li> </ul>	2026- 2028



### GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Ensure an integrated approach to communications & marketing consistent with BMFT – Phase II & City's Brand.	<ul style="list-style-type: none"><li>• Provide support on the Neighbourhood Partnership project.</li><li>• Provide support and raise awareness on the Destination Markham initiative.</li><li>• Provide assistance with the plan for a major civic square with cultural amenities.</li></ul>	2026- 2028
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure all services are fully accessible.	<ul style="list-style-type: none"><li>• Continue to provide support on volunteer programs.</li><li>• Support the Diversity and Eliminating Anti-Black Racism Action Plans (<i>BMFT Action 2.2.4</i>).</li></ul>	2026- 2028
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support Markham York University campus.	<ul style="list-style-type: none"><li>• Support the operation and success of the York University campus in Markham.</li></ul>	2026- 2028



### GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support the road safety program.	<ul style="list-style-type: none"> <li>Continue to conduct audit of taxi brokerage's operational structure.</li> </ul>	2026- 2028
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Improve safety in communities.	<ul style="list-style-type: none"> <li>Continue to provide support on the affordable housing strategy.</li> </ul>	2026- 2028
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Improve safety in communities.	<ul style="list-style-type: none"> <li>Continue with Business Continuity Plan implementation to minimize Legislative Services' disruptions in case of an emergency situation.</li> <li>Continue to provide effective communications tools to residents about community emergencies and significant service issues.</li> <li>Participate in Emergency Management Exercise &amp; Training, as required.</li> </ul>	2026- 2028
3.4 Protect and enhance our natural environment and built form.	Improve safety in communities.	<ul style="list-style-type: none"> <li>Continue to collaborate with internal City Departments on reducing human/wildlife conflicts.</li> </ul>	2026-2028



### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure efficient delivery of services.	<ul style="list-style-type: none"><li>Continue to evaluate all division services to ensure cost-effective and efficient service delivery.</li></ul>	2026- 2028
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.			
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.		<ul style="list-style-type: none"><li>Continue to evaluate Legislative Services practices to enhance accountability and transparency based on prevailing business practices.</li></ul>	2026- 2028





## SUSTAINABILITY AND ASSET MANAGEMENT 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
RENTALS	1,064	1,048	967	995	28	2.8%	(53)	-5.1%
SALES	0	0	0	0	0	0.0%	(0)	-100.0%
RECOVERIES & CONTRIBUTIONS	10	60	38	38	0	0.0%	(22)	-36.8%
OTHER REVENUE	379	(3)	34	34	0	0.0%	37	-1285.6%
SOLAR REVENUE	309	305	289	289				
ELECTRIC VEHICLE CHARGING STATION REVENUE	4	3	0	0				
Total Revenues	\$1,766	\$1,413	\$1,328	\$1,356	\$28	2.1%	(\$57)	-4.1%
Expenses								
SALARIES & BENEFITS	\$2,145	\$2,158	\$2,461	\$3,259	\$798	32.4%	\$1,101	51.0%
PRINTING & OFFICE SUPPLIES	2	1	4	4	0	0.0%	3	210.5%
OPERATING MATERIALS & SUPPLIES	81	85	98	119	21	21.7%	34	40.2%
UTILITIES	656	657	789	789	0	0.0%	132	20.1%
COMMUNICATIONS	25	29	19	19	0	0.0%	(11)	-36.6%
TRAVEL EXPENSES	7	9	7	7	0	0.0%	(2)	-19.7%
TRAINING	21	2	21	21	0	0.0%	20	1229.3%
CONTRACTS SERVICES AGREEMENTS	806	962	931	909	(23)	-2.4%	(53)	-5.5%
MAINT. & REPAIR - TIME & MATERIAL	542	655	524	591	67	12.7%	(65)	-9.9%
RENTAL/LEASE	0	0	1	1	0	0.0%	1	0.0%
PROFESSIONAL SERVICES	10	1	9	9	0	0.0%	8	1177.9%
LICENCES, PERMITS, FEES	12	10	12	12	0	0.0%	2	17.7%
CREDIT CARD SERVICE CHARGES	0	0	0	0	0	0.0%	0	0.0%
PMTS. TO CITIZENS/LOCAL GROUPS	0	0	4	4	0	0.0%	4	0.0%
TRANSFER TO/(FROM) RESERVE	487	213	157	157	0	0.0%	(55)	-26.0%
Total Expenses	\$4,794	\$4,783	\$5,038	\$5,901	\$864	17.1%	\$1,118	23.4%
Net Expenditures/(Revenues)	\$3,028	\$3,370	\$3,710	\$4,546	\$836	22.5%	\$1,176	34.9%
TRANSFERS TO/(DRAW FROM) RESERVES	\$487	\$213	\$157	\$157	\$0	0.0%	(\$55)	-26.0%
Full Time Complement	18	20	22	23				

### Major changes in the 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Addition of new positions. Projected salary and benefit rate increase.

**Maintenance & Repair – Time & Material:** Projected increased in material costs.



## SUSTAINABILITY AND ASSET MANAGEMENT BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.		<p>Continue to undertake an annual customer satisfaction survey to ensure we are meeting our customer's expectations. Survey will be related to changes to planned for Earth Day/Month mini-events.</p> <p>In anticipation of more changes toward a centralized facility management model, develop baseline data set (customer satisfaction, ACR clearance rate, +++) to ensure we maintain quality as we grow.</p>
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Embrace innovation and relevant technologies in delivery of service.	<p>Complete test cases and implementation of Lucity Enterprise Asset Management (EAM) Facility Module. Prepare for first Reserve Fund Study in Lucity in next year (2026). Prepare for (Facility Condition Index) FCI automation.</p> <p>Assess opportunities to adopt facility 3D imaging or AI tools to improve data quality and/or reduce costs.</p>
		Implement BAS Program – accelerated adoption of BAS standard, continue to enhance central support and accessibility, and lead BAS investigations, design, re-commissioning, and construction for 7 facilities due for replacement starting in 2024. One BAS project will be completed by Q3 2025, and the remaining 6 projects are expected to be completed in 2026.
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Support the Cultural & Business Transformation (ESxEP) Initiatives.	<p>Lead the development and implementation of a new facility management model as part of business transformation under ESxEP.</p> <p>Undertake/Support other key projects identified on the ESxEP roadmap.</p>



## Budget 2025: A Markham Milestone

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2024 Target	2025 Target	Long-term Target	LT Target Year
Number of learning hours per regular full-time employee	9.7	5.4	5	TBD	20.0	20.0	20.0	Ongoing
Staff Absenteeism (Average # of days per employee)	9.3	9.2	5.8		≤ 8.4	≤ 8.4	≤ 8.4	Ongoing
Staff Turnover (%)	0	1 or 5%	9.1%		≤ 7.5%	≤ 7.5%	≤ 7.5%	Ongoing
% of Work Orders (ACRs) Completed within 7 days	91.43%	86.04%	85.28%		90%	90%	90%	Ongoing
Third party recognition for excellence	0	0			1 award	1 award	1 award	Ongoing
Organizational Outcome Index from Staff satisfaction survey	72.9%	n/a			90%	90%	90%	Ongoing

### GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Increase broader community and youth engagement to accelerate our transition to net zero.	Continue to engage youth in sustainability leadership opportunities in partnership with local organizations (i.e. Youth Challenge International - YCI) and provide the municipal context to empower youth to find solutions for local emissions reductions, aligned to the MEP net zero 2050 goals.
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Continue to recognize and celebrate the diversity of our team and strive to ensure inclusivity in our work.	Continue to support the City's Diversity, Equity and Inclusion Equity strategies and programs.  Continue to expand the facility services SAM provides to our Culture venues to allow them to focus on programming.
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Continue to maintain public facilities in a state of good repair.	Continue to advance accessibility retrofits at City facilities.  Continue to sensitively and cost effectively protect heritage buildings on City properties in partnership with Heritage Planning, Buildings and Real Property.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Total community engagement numbers combined with social media and webpage impressions, clicks, unique page views, event impressions and attendance, and sustainability program participation	252,983	463,781	979,081	*255,058	280,000	380,000	2026

\*2024 number will increase, awaiting additional data from Corp Comm (i.e. markham.ca clicks, impressions and views, and HERO social media impressions and clicks). Numbers won't be finalized until after the last HERO session on Dec. 10, 2024.



### GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Champion transportation initiatives that reduce GHG emissions.	Continue to promote the expansion of electric vehicle (EV) charging infrastructure across the City in partnership with other departments and external partners.
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.		
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Develop and maintain a Business Continuity Plan that identifies essential services and resources.	Complete update of planning documents to ensure business continuity of our services and infrastructure and enable community resiliency and community safety.  Participate in Emergency Management Exercises and Training as planned by Emergency Planning Coordinator.
3.4 Protect and enhance natural environment and built form.	Continue to implement Markham's Corporate Energy Management Plan and Net-Zero strategies to reduce energy and emissions via conservation, efficiency and investment in renewable energy.	Undertake operational and capital Corporate Energy Management projects and finalize corporate Net Zero 2050 plan. Present Net Zero 2050 plan for review and endorsement.  Collaborate with Operations and other departments to roll-out the Fleet Low Carbon Strategy to inform cost-effective deployment of low-carbon vehicles and refueling infrastructure that will provide community leadership and achieve significant emission reductions within the City's fleet.
	Support the implementation of the Municipal Energy Plan to achieve net zero 2050.	Update the Municipal Energy Plan and strengthen engagement with key stakeholders (e.g. homeowners) to examine strategies for reducing carbon emissions to achieve net zero by 2050. Collaborate with Planning and Urban Design to ensure the Community Energy Plans continue to advance toward net zero



## Budget 2025: A Markham Milestone

		emissions well before 2050 and that they are aligned with the Sustainability Metrics. Define CEP roles and responsibilities.
	Develop a feasibility study for a home retrofit program.	Complete Community Efficiency Financing Program feasibility study in partnership with the City of Richmond Hill and FCM for deep home retrofit financing options to increase residential uptake and engagement.
		Continue to offer Home Efficiency Retrofit Orientation (HERO) programs, in partnership with Humber College and Enbridge Gas, to enhance homeowner knowledge on home energy retrofits and inform the FCM feasibility Study.
	In support of GreenMarkham, partner with departments to promote and communicate sustainability and environmental initiatives and events for Earth Month and throughout the whole year.	Align all sustainability and environmental programs under GreenMarkham or similar branding <ul style="list-style-type: none"> <li>Strengthen and develop Markham's Sustainability/GreenMarkham narrative to highlight the achievements and ongoing projects to accelerate the objective of net zero emissions by 2050. <ul style="list-style-type: none"> <li>Engage and empower MEAC to increase community engagement under GreenMarkham.</li> <li>Engage and empower the Environmental &amp; Sustainability Committee of Council to increase education and engagement in GreenMarkham in the community.</li> <li>Provide a cohesive sustainability message and online resources for residents.</li> </ul> </li> </ul>

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2024 Target	2025 Target	Long-term Target	LT Target Year
Municipal Operations GHG Emissions per resident (tCO2/capita)	25.0	29	30	TBD	33.0	32.3 (5%)	32.3 (5%)	ongoing
Number of community EV charging points at City facilities	2	24	23	23	44	50	50	ongoing



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Lead Markham's compliance with Ontario Regulation 588/17: Asset Management Planning for Municipal Infrastructure.	<p>Develop and secure Council's endorsement of the 2025 Asset Management Plan and Financial Strategy that considers proposed levels of service.</p> <p>Post the endorsed asset management plan and financial strategy on the City's publicly facing website and submit it to the Ministry of Infrastructure by July 1, 2025.</p>
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Leverage the findings from the 2024 and 2025 Asset Management Plans to inform better decision-making capabilities.	<p>In partnership with Finance, engage all asset managing departments to integrate a variety of asset management best practice matters into their business plans and budgets that consider:</p> <ul style="list-style-type: none"> <li>• Missing asset inventories and data</li> <li>• Proposed levels of service: <ul style="list-style-type: none"> <li>○ Current performance metrics and appropriate targets.</li> <li>○ Life Cycle Reserve Study funding gaps (if any).</li> <li>○ Management strategies for high-risk assets.</li> <li>○ Impact of growth and climate change demand drivers.</li> </ul> </li> </ul>
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Building upon the asset management maturity assessment findings, develop a robust asset management internal governance structure that appropriately addresses accountabilities, roles and responsibilities, as well as leading the implementation of improvement strategies and actions.	Re-start work on the Asset Management Governance and Strategy project.



## Budget 2025: A Markham Milestone

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2024 Target	2025 Target	Long-term Target	LT Target Year
% capital projects that adheres to Financial Policies	89%	88%	90%	TDB	90%	90%	90%	Ongoing
Average FCI's for "Administrative Buildings" to be maintained between 0% to 2.5% i.e. "Very Good" condition **	1.60 %	1.18 %			1.18%	1.18%	1.18%	Ongoing
Average FCI's for "Culture Facilities" to be maintained between 0% to 2.5% i.e. "Very Good" condition **	3.32 %	1.88 %			1.88%	1.88%	1.88%	Ongoing
Average FCI's for "Fire Stations" to be maintained between 0% to 2.5% i.e. "Very Good" condition **	0.74 %	1.63 %			1.63%	1.63%	1.63%	Ongoing
Average FCI's for "Industrial Type Facilities" to be maintained between 5% to 7.5% i.e. "Fair" condition **	2.52 %	4.42 %			4.42%	4.42%	4.42%	Ongoing
Average FCI's for "Library Buildings" to be maintained between 0% to 2.5% i.e. "Very Good" condition **	1.07 %	0.74 %			0.74%	0.74%	0.74%	Ongoing
Average FCI's for "Recreation Facilities" to be maintained between 0% to 2.5% i.e. "Very Good" condition – SAM in supporting role to Recreation **	1.28 %	1.91 %			1.91%	1.91%	1.91%	Ongoing
Average FCI's for "Residential Type Buildings" to be maintained between 2.5% to 5% i.e. "Good" condition**	0.91 %	1.95 %			1.95%	1.95%	1.95%	Ongoing
Average FCI's for "School Type Buildings" to be maintained between 2.5% to 5% i.e. "Good" condition**	0.02 %	8.86 %			8.86%	8.86%	8.86%	Ongoing





## SUSTAINABILITY & ASSET MANAGEMENT LONG-TERM BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Align to City-wide Customer Experience Strategy and provide satisfied customer service for internal and external clients.	Continue to survey community energy program participants (i.e. HERO, EVs, PHH, MPH) to evaluate and improve services for the community.	2026-2028
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Enhance statistical reporting and evaluation.	Perform first Reserve Fund Study in Lucity EAM. Automation of Facility Condition Index (FCI).	2026
		Transition Facility Maintenance data to EAM.	2027
		Continue to implement BAS program, completing six upgrades.	2026
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Continue to champion the development of a culture of sustainability for City Staff.	Reduce precarious contract work for our staff, by securing permanent positions for the 12 people who have been on yearly contracts for an extended period of time in SAM.	2026-2028



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Increase broader community and youth engagement to accelerate our transition to net zero.	Continue to engage youth in sustainability leadership opportunities in partnership with local organizations (i.e. Youth Challenge International - YCI) and provide the municipal context to empower youth to find solutions for local emissions reductions, aligned to the MEP net zero 2050 goals.	2026-2028
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Continue to recognize and celebrate the diversity of our team and strive to ensure inclusivity in our work.	Continue to support the City's Diversity, Inclusion and Equity strategies and programs.  Continue to support the Culture department by providing excellence facility services that allow them to focus on delivering culture programs that enrich our community.	2026-2028
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Continue to maintain public facilities in a state of good repair.	Continue to advance accessibility retrofits at City facilities.  Continue to sensitively and cost effectively protect heritage buildings on City properties in partnership with Heritage Planning, Buildings and Real Property.	2026-2028



## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Champion transportation initiatives that reduce GHG emissions.	Continue to promote the expansion of electric vehicle (EV) charging infrastructure across the City in partnership with other departments and external partners.	2026-2028
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.			
3.3 Ensure business continuity of our services and infrastructure and enable community resiliency and community safety.			
3.4 Protect and enhance our natural environment and built form.	Continue to implement Markham's Corporate Energy Management Plan and Net-Zero strategies to reduce energy and emissions via conservation, efficiency and investment in renewable energy	Continue to undertake operational and capital Corporate Energy Management projects and advance these projects in support of the endorsed net zero strategies for fleet and facilities.	2026-2028



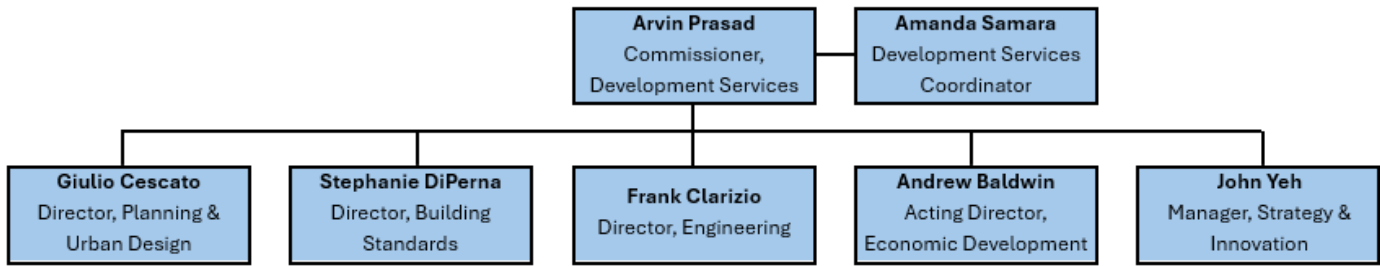
## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	The City's Asset Management Plan and Financial Strategy is a major input to informing the alignment of short- and long-term financial considerations with BMFT objectives, and changes with the business environment and priorities.	On a 5-year interval (at minimum), update the City's Asset Management Plan and Financial Strategy. Next update is expected in 2030.	2026+
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Leverage the findings from the 2024 and 2025 Asset Management Plans to inform better decision-making capabilities.	2026+ Begin implementation / operationalization of the 2025 Asset Management Plan and Financial Strategy outcomes and improvement recommendations.	2026+
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Building upon the asset management maturity assessment findings, develop a robust asset management internal governance structure that appropriately addresses accountabilities, roles and responsibilities, as well as leading the implementation of improvement strategies and actions.	By Q2 2026, complete the Corporate Asset Management Strategy & Governance Framework project.  2026+ - Development business plans that consider transformational activities and improvement projects in order to operationalize asset management industry best practices.	2026+



### DEVELOPMENT SERVICES



### Commission Mission Statement and Overview

*To create a vibrant and healthy city that enables our diverse communities to thrive.*

The Commission works with our partners to create and deliver livable and healthy communities in the City of Markham. The Commission is responsible for making significant contributions to city-building in Markham by promoting and facilitating economic growth, managing cultural assets, educating and assisting entrepreneurs, creating and implementing policies, regulations, and guidelines. The Commission manages the development process to ensure that the City is healthy, aesthetically pleasing, safe and environmentally sensitive in its urban form. Our goal is to continue managing growth in a manner that will promote an attractive, ecologically sustainable community in which to live, work, invest and play. Our Commission is responsible for continuing to place Markham as a prosperous urban center in a global context, and ensuring that great development, excellent cultural facilities and a vibrant business community are recognized as strengths of the City.

Our work aligns to and supports the four goals of the City's Strategic Plan, Building Markham's Future Together four goals (Exceptional Services by Exceptional People; Engaged, Diverse, Thriving and Vibrant City; Safe, Sustainable and Complete Community; and Stewardship of Money and Resources).

The following Business Units are included under Development Services Commission:

- Building Standards
- Engineering
- Planning & Urban Design
- Economic Growth, Culture and Entrepreneurship
- Strategy & Innovation

Currently, there are 240 full-time employees who are responsible for the day-to-day operations of the five departments.



### Building Standards

The mission of the Building Standards Department is to enhance the quality of community life with particular emphasis on environmental, health, accessibility, and life safety issues related to building construction. This is accomplished by delivering the optimum level of service achievable in a timely, cost-effective and consistent manner within a corporate climate that is open, responsive, progressive and fair.

The department is a leader in using technologies and practices that facilitate sustainable development, prevent building failures and effect reasonable compliance with building regulations. To that end, Building Standards has fully implemented a digital permitting system called ePlan that provides complete end to end processing, payment and issuance of building permits including the scheduling and administration of inspections.

The Building Standards Department issues building permits and conducts building inspections for all new or renovated buildings within Markham's borders. The Department is responsible for the administration and enforcement of all aspects of the Ontario Building Code including fire and life safety systems, accessibility structural systems, mechanical, plumbing and electrical systems, energy efficiency and fire protection systems. Through Department process they also ensure buildings and land use complies with other applicable laws including the City's zoning by-laws.

### Engineering

The Engineering Department ensures development and municipal infrastructure are planned and built to high standards with an emphasis on safety and long-term sustainability. This department carries out its major functions through the following sections:

- Engineering Review
- Infrastructure and Capital Projects
- Transportation

#### Engineering Review

The Engineering Review section is responsible for the review and approval of municipal infrastructure and engineering matters related to land development applications and consists of the following areas:

- **Development Engineering**
  - Review and approval of all engineering matters related to Planning Act applications including Official Plan Amendments, Zoning By-Law Amendments, Secondary Plans, Plan of Subdivision, Site Plan Control, Minor Variance, etc.
  - Review and approval, and/or preparation of sub-watershed studies, stormwater management and water resources studies.
  - Preparation of development agreements pursuant to the Planning Act to secure the landowners' obligations as they relate to their developments.



- Administration of various agreements between the City and landowners to ensure the requirements related to municipal infrastructure are fulfilled as part of land development.
- Review and approval of grading and servicing matters for residential infill development.
- **Environmental Engineering**
  - Review and approval, and/or preparation of sub-watershed studies, master environmental studies, stormwater management and water resources studies.
  - Provide and administer technical support on environmental site assessments and remediation of brownfield sites.
- **Municipal Inspections**
  - Ensures that all municipal infrastructure constructed by landowners, related to land development, are constructed as per approved plans and in accordance with the City's standards and best practices.

### Infrastructure and Capital Projects

This section is responsible for the review, design and construction of municipal infrastructure undertaken by the City in support of growth. Most of these projects consist of roads, bridge structures, sidewalks, trails, streetlights, intersection improvements and erosion control. The section provides the necessary project management activities to ensure proper oversight of consultants and contractors during the detailed design and construction for these projects.

This section is also responsible for the project management and oversight of third-party projects, e.g. Regional Environmental Assessment, Metrolinx network improvements, ensuring that the City's infrastructure is not negatively impacted and/or properly constructed.

### Transportation

The Transportation section consists of three main areas that work closely together: Traffic Engineering, Transportation Planning and Transportation Strategy & Policy Innovation.

Traffic Engineering is responsible for the day-to-day operating issues with the City's Road network, such as operations and maintenance of traffic signals, investigating and responding to traffic safety concerns, administering various traffic safety programs, conducting parking and traffic surveys, and performing safety studies. Traffic Engineering is also responsible for the review and justification of new traffic control measures such as all way stops, traffic signals and pedestrian cross-overs.

Transportation Planning reviews and approves development planning transportation studies and facility functional designs, and through that process works to develop a transportation system that increases mobility options for all users, including pedestrians, cyclists, and transit riders.





Transportation Strategy & Policy Innovation area develops, reviews and recommends policies and strategies to enhance the City's transportation system and provide mobility options for all uses. This involves the development of transportation policies, strategies and infrastructure plans for the transportation network (sidewalks, trails, cycling, micro-mobility, roads), school zone safety and parking.

### **Yonge North Subway Extension (YNSE)**

Transportation/Engineering is leading the coordination of YNSE project which is a shared objective of the City of Markham and the Province to facilitate and accelerate the realization of the Yonge North Subway Extension that will unlock the significant benefits and opportunities for the community, as well as the broader region and Greater Toronto Area. The YNSE will not only transform the daily commute but will catalyze the growth and land use integration within the corridor with the 8 kilometre length with five (5) stations to serve Markham and York Region.

### **Planning & Urban Design**

The Planning & Urban Design Department works to create the built form in the community and sustain its quality of life. We plan for future generations and guide and direct the implementation of the community's vision and values on a day-to-day basis. This Department's primary focus is contributing to city building and placemaking through managing growth and ensuring the development of safe, walkable, and sustainable communities. The Department creates civic pride through excellence in community planning and sustainable development. The Department participates in community outreach including liaison with the public and external agencies and organizations. The Department carries out its major functions through three primary sections:

- Policy & Research
- Development Control
- Urban Design
- Parks, Planning, Design & Construction

#### **Policy & Research**

Policy & Research activities relate to long range planning primarily associated with developing and updating the City's Official Plan and secondary plans to guide growth and develop as a sustainable and complete community. Other areas of focus include community planning to support the Yonge North Subway Extension and related transit-oriented development, affordable housing, protection of the natural environment, and implementing provincial and regional land use policy. The section is also responsible for data analysis including population and employment forecasts, tracking development applications, and Official Plan monitoring indicators.

#### **Development Control**

The Development Control section's activities relate to development review through evaluation and processing of development applications under the Planning Act and includes official plan and zoning amendments, site plans, subdivision and condominium proposals and applications to the Committee of Adjustment. As part of application processing, this section carries out extensive liaison with both internal and external departments and agencies, stakeholder groups and the public, the development community, and City politicians. This section is also responsible



for the protection and preservation of the City's cultural heritage resources, under the Ontario Heritage Act.

### Urban Design

The Urban Design section coordinates with the Development Control section and other City departments to achieve excellence in urban design, the public realm, and built form. This section also champions design guidelines work, special projects, and other key initiatives to implement the City's Official Plan and supports Markham's development context and sustainability goals.

### Parks Planning, Design & Construction

The Parks Planning, Design, & Construction section is responsible for the planning, design, consultation, and construction of all new City parks and major park renovations as well as the majority of the annual park asset Life Cycle replacement programs. In addition to capital planning and construction, the team develops, and updates park specific strategies and policies and contributes to the review, development and approval of all development applications, secondary plans and the Official Plan. The section's goal is excellence in park planning, design and construction that contributes to healthy, complete and equitable communities with timely construction and regard for assigned budgets.

### Economic Growth, Culture and Entrepreneurship

The Economic Growth, Culture and Entrepreneurship Department provides vision and leadership for the City's economic strategy and investment attraction programs, and its cultural institutions, strategies, and activities to address the growing requirements of a diverse, multi-cultural municipality.

The department fosters economic prosperity for the City and its residents by aggressively marketing Markham to attract, retain, and grow innovative companies and skilled talent.

Markham's resilient economy and business success is accomplished through the motivated staff, timely and insightful research, strategic partnerships, targeted marketing, enabling strategies, and outstanding "one-stop service". Some of the services provided include:

- Business attraction (domestic & FDIs; marketing & research)
- Business retention and expansion (corporate employer support, site selection, ICI and land development support)
- Small business/entrepreneurship support (business startup services)
- Key industry sector development, Innovation and commercialization services
- Ecosystem and strategic stakeholder partnership engagement

The department is responsible for the programming and operation of the Flato Markham Theatre, the Markham Museum and the Varley Art Gallery. It also delivers all City of Markham events, such as Canada Day and the Children's Festival, while supporting over 200 community events. The department advances Markham's rich and diverse cultural capacity through the implementation of the Public Art Master Plan. The department is also responsible for the delivery of Markham's tourism mandate through Destination Markham Corporation (DMC). DMC's mission is to promote Markham as a remarkable destination for visitors, including tourists, sport and festival attendees, meeting and conference delegates, and business travelers.



### Strategy and Innovation

This section is within the Commissioner's office and is responsible for developing and implementing strategies resulting in innovative and effective approaches for the Commission. The section manages implementation of the Commission's Strategic Plan, facilitates commission-wide issues to build consensus and complete projects, supports the operation of the digital development application review system called ePLAN that provides complete end to end processing, payment and approvals. The section also coordinates and improves internal business processes such as budgeting, business planning, development application processes, and project management.



## DEVELOPMENT SERVICES CONSOLIDATED (EXCLUDING BUILDING, PLANNING & DESIGN AND ENGINEERING) 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
<b>Revenues</b>								
GRANTS AND SUBSIDIES	872	625	427	387	(40)	-9.4%	(238)	-38.1%
LICENCES & PERMITS	2	0	5	0	(5)	-100.0%	0	0.0%
USER FEES & SERVICE CHARGES	2,814	3,180	3,732	3,806	74	2.0%	627	19.7%
RENTALS	345	392	481	498	18	3.7%	106	27.0%
SALES	224	300	132	202	70	53.1%	(98)	-32.8%
RECOVERIES & CONTRIBUTIONS	27	17	68	68	0	0.0%	52	310.0%
OTHER REVENUE	76	97	81	92	11	13.7%	(5)	-4.7%
<b>Total Revenues</b>	<b>\$4,360</b>	<b>\$4,610</b>	<b>\$4,925</b>	<b>\$5,053</b>	<b>\$128</b>	<b>2.6%</b>	<b>\$443</b>	<b>9.6%</b>
<b>Expenses</b>								
SALARIES & BENEFITS	\$7,182	\$7,384	\$7,721	\$8,490	\$769	10.0%	\$1,106	15.0%
PRINTING & OFFICE SUPPLIES	74	74	101	114	13	12.9%	41	55.2%
PURCHASES FOR RESALE	54	71	49	69	20	40.8%	(2)	-2.9%
OPERATING MATERIALS & SUPPLIES	299	257	275	223	(52)	-19.0%	(34)	-13.1%
VEHICLE SUPPLIES	0	0	0	0	0	0.0%	(0)	-100.0%
SMALL EQUIPMENT SUPPLIES	0	0	0	0	0	0.0%	0	0.0%
UTILITIES	437	420	505	505	0	0.0%	85	20.3%
COMMUNICATIONS	27	28	27	28	1	2.9%	(0)	-1.7%
TRAVEL EXPENSES	133	70	120	120	0	0.0%	49	70.1%
TRAINING	12	7	19	19	0	0.0%	13	199.0%
CONTRACTS SERVICES AGREEMENTS	846	758	841	850	9	1.0%	92	12.1%
MAINT. & REPAIR - TIME & MATERIAL	179	154	160	107	(53)	-33.1%	(47)	-30.5%
RENTAL/LEASE	15	17	21	21	0	0.0%	4	24.0%
PROFESSIONAL SERVICES	1,559	1,716	1,755	1,756	1	0.0%	39	2.3%
LICENCES, PERMITS, FEES	156	78	79	80	1	0.9%	2	1.9%
CREDIT CARD SERVICE CHARGES	26	49	8	15	8	103.1%	(33)	-68.4%
PROMOTION & ADVERTISING	717	667	788	788	0	0.0%	121	18.1%
OTHER PURCHASED SERVICES	6	9	10	10	0	0.0%	2	21.2%
TRANSFER TO/(FROM) RESERVE	(344)	(482)	35	41	6	17.3%	523	-108.5%
<b>Total Expenses</b>	<b>\$11,378</b>	<b>\$11,293</b>	<b>\$12,515</b>	<b>\$13,236</b>	<b>\$721</b>	<b>5.8%</b>	<b>\$1,943</b>	<b>17.2%</b>
<b>Net Expenditures/(Revenues)</b>	<b>\$7,019</b>	<b>\$6,683</b>	<b>\$7,589</b>	<b>\$8,182</b>	<b>\$593</b>	<b>7.8%</b>	<b>\$1,499</b>	<b>22.4%</b>
TRANSFERS TO/(DRAW FROM) RESERVES	(\$344)	(\$482)	\$35	\$41	\$6	17.3%	\$523	-108.5%
<b>Full Time Complement</b>	<b>43</b>	<b>42</b>	<b>45</b>	<b>46</b>				



## BUILDING STANDARDS 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
<b>Revenues</b>								
LICENCES & PERMITS	10,590	14,242	11,331	15,409	4,078	36.0%	1,167	8.2%
USER FEES & SERVICE CHARGES	381	451	161	331	170	105.9%	(120)	-26.7%
RECOVERIES & CONTRIBUTIONS	(0)	0	55	55	0	0.0%	55	12371.7%
<b>Total Revenues</b>	<b>\$10,971</b>	<b>\$14,693</b>	<b>\$11,546</b>	<b>\$15,794</b>	<b>\$4,248</b>	<b>36.8%</b>	<b>\$1,101</b>	<b>7.5%</b>
<b>Expenses</b>								
SALARIES & BENEFITS	\$7,199	\$8,067	\$8,445	\$9,321	\$876	10.4%	\$1,254	15.5%
PRINTING & OFFICE SUPPLIES	31	\$30	38	\$38	0	0.0%	8	26.5%
OPERATING MATERIALS & SUPPLIES	22	\$17	20	\$23	3	12.5%	5	29.6%
COMMUNICATIONS	38	\$17	31	\$31	0	0.0%	14	84.9%
TRAVEL EXPENSES	3	\$21	6	\$16	10	169.9%	(5)	-22.7%
TRAINING	14	\$38	50	\$67	17	34.0%	29	76.7%
CONTRACTS SERVICES AGREEMENTS	3,119	\$3,653	3,651	\$4,014	363	10.0%	362	9.9%
MAINT. & REPAIR - TIME & MATERIAL	0	\$0	0	\$0	0	0.0%	0	0.0%
RENTAL/LEASE	0	\$1	0	\$0	0	0.0%	(1)	-100.0%
PROFESSIONAL SERVICES	41	\$11	9	\$9	0	0.0%	(2)	-20.6%
LICENCES, PERMITS, FEES	17	\$17	28	\$46	18	65.5%	28	161.0%
CREDIT CARD SERVICE CHARGES	98	\$94	90	\$126	36	40.0%	32	34.2%
PROMOTION & ADVERTISING	0	\$0	3	\$3	0	0.0%	3	0.0%
<b>Total Expenses</b>	<b>\$10,582</b>	<b>\$11,965</b>	<b>\$12,370</b>	<b>\$13,693</b>	<b>\$1,324</b>	<b>10.7%</b>	<b>\$1,728</b>	<b>14.4%</b>
<b>Net Expenditures/(Revenues)</b>	<b>(\$389)</b>	<b>(\$2,728)</b>	<b>\$824</b>	<b>(\$2,101)</b>	<b>(\$2,924)</b>	<b>-355.1%</b>	<b>\$627</b>	<b>-23.0%</b>
TRANSFERS TO/(DRAW FROM) RESERVES	\$389	\$2,728	(\$824)	\$2,101	\$2,924	-355.1%	(\$627)	-23.0%
<b>Full Time Complement</b>	<b>59</b>	<b>61</b>	<b>64</b>	<b>66</b>				

### Major changes in the 2025 Budget from the 2024 Budget:

**Licences & Permits:** Increase due to projected increase in permit activities.

**User Fees & Services Charges:** Projected increase fee activities.

**Salaries & Benefits:** Projected salary and benefit rate increase.

**Travel Expenses & Training:** Projected increase in travel & training activities.

**Licences, Permits, Fees:** Projected activity for 2025.

**Credit Card Service Charges:** Projected activity for 2025.

**Transfers to/(draw from) Reserves:** Represents a draw from the Reserve to balance the budget surplus.



## BUILDING STANDARDS BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Migrate department services from City web portal to ePlan portal, providing consistency and transparency to customers.	Migrate department services ( zoning, information request, investigation request, Liquor license, Daycare license etc.)from City portal to the ePlan portal. Capital project approved.
	Address issues and concerns from Council, residents and businesses in particular relating to infill development.	Together with By-Law Enforcement, continue to review and deliver items identified in the infill strategy.
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Explore options for internal department information channels related to infill construction.	Explore technology advancements to improve mobile connectivity and information capture. Part of the portal project includes online building code violations map.
	Inspection Module.	Create policies and procedures related to the use of the mobile inspection APP Configure automatic filing of GRCC's (General Review Commitment Certificates) by professional consultants directly into the AMANDA permit file for the Building Inspector.
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Support HR's THRIVE@theCITY, new employee onboard training, succession planning and Leadership training.	Phase 1 and 2 of the Building Official intern program, assisting internal succession planning and attracting/training new talent. Liaison with industry partners.
		Attend OBOA (Ontario Building Officials Association) , LMCBO ( Large Municipality Chief Building Officials Association) , PDOX ( ePlan) and AMANDA conferences and network with our municipal partners with the goal of consistency.



## Budget 2025: A Markham Milestone

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2025 Target	Long-term Target	LT Target Year
Services provided within timeframe (all posted service level standards)	83%	79%	82%	74%	80%	90%	2026
Median processing time in working days for housing (MPMP) *	8	9	10	10	10*	Met	Met
Median processing time in working days for small buildings (MPMP) *	10	11	12	13	15	Met	Met
Median processing time in working days for large buildings (MPMP)*	10	10	10	12	20	Met	Met
Median processing time in working days for complex buildings (MPMP)*	11	9	11	16	30	Met	Met
Percentage of applications filed as complete (MPMP)	88%	79%	87%	84%	80%	Met	Met
Permits applied for in calendar year that are issued in six month or less	75%	78%	62%	75%	78%	80%	2026
Annual job specific and technical training hours per full-time employee	87	35	35	35	30	30	Met
Lost days due to workplace injury	0	0	0	0	0	Met	Met
Annual hours of health and safety training per inspector	6	7	n/a	2.35	6	6	2025
Average corporate training hours per full-time employee	3.4	5.4	2.8	7.9	6	Met	2026
Average number of sick days per full-time employee	5.5	3.4	5.9	7.3		2024	2024
% Staff turnover rate	3.6%	0	7.3%	1.5%		5%	2025

\*Median Process Times ( MPMP) 2025 targets are the Ontario Building Code legislated review timeframes for complete building permit applications. This means that complete building permit applications must be issued or the applicant must be notified that the permit is being refused and the reasons for refusal (code deficiencies). Building departments are required to report performance of these metrics through the Municipal Performance Measurement Program (MPMP).





## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support economic development growth.	Support economic development growth and small business development through analytics, industry training and collaboration.
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Public Education.	Deliver external online industry workshop- Accessory Dwelling units to support the Housing Accelerator Fund. Support Markham's Special Event Advisory Committee. Update and create new application specific permit guides to address the needs of customers and the community.
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support the implementation of the consolidated Zoning By-law.	Support the public in understanding and navigating the new zoning by-laws. Implement digital AI technology to automate zoning compliance for small residential projects in support of the Housing Pledge and Housing Accelerator funding.

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2025 Target	Long-term Target	LT Target Year
Conditional permit agreement compliance rates	0%	0%	0%	0%	5%	10%	2026
Conditional permits issued as a percentage of permits requiring site plan approval	100%	100%	100%	100%	80%	50%	2027
Average days to determination for ICI alteration permits	12.8	12	15	13.5	15*	15	Met

\* 2025 targets of 15 days is the Ontario Building Code legislated review timeframes for complete building permit applications for the scope of ICI.



## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Develop consistent policy & procedure for the processing of applications for transit stations.	Liaison with City of Vaughan and City of Richmond Hill and Toronto Building Standards to develop points of consistency for the Yonge North Subway.
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	In Support of the Housing Accelerator Fund-Encourage second suites and purpose-built development.	Support accessory dwelling units with enhanced guides. Create specific dwelling unit reporting required as documentation for the Housing Accelerator Fund.
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Maintain a current Business Continuity Plan (BCP).	Update and maintain a current Business Continuity Plan (BCP) as required. Provide department training (yearly) and for all new staff on the contents and actions required within the BCP.
3.4 Protect and enhance natural environment and built form.	Public Safety Committee.	Together with the Fire Department and By-law Department, continue the Public Safety Committee.
	Joint Inspection Procedures.	Together with the Fire Department and By-Law Department create joint inspection procedures where required.
	Enforce the Ontario Building Code and the Building By-Law.	Update and create standard practices and public information documents related to building code enforcement.
		Review current service level review standards for the department and create Standard Operating procedures detailing in scope review functions. Provide staff training on technical building code training and construction technology Provide legal training related to evidence collection, charges. Arrange mock trial for staff.



## Budget 2025: A Markham Milestone

Departmental Performance Measures in Support of Goal	2020	2021	2022	2023	2025 Target	Long-term Target	LT Target Year
Code inspections conducted within timeframes * 48 hours- 100% 7 inspections per inspector per day	24,518	26554	35671	37223		Met	Met
Permits Closed as a result of Pre-Dormant Notices Sent	638	1077	1837	2765	1000	2200	2027
Permits closed due to Dormant Program after one year of no activity	458	164	165	210	300	500	2027
Illegal building orders issued annually	317	502	298	294	n/a	n/a	n/a
Unsafe buildings – Response % within target time frame of <24 hrs	100%	100%	100%	100%	100%		
Average processing time in days for non housing photovoltaic permits	N/A	13	N/A	N/A	N/A	N/A	N/A
Percentage of permit applications filed online	99%	100%	100%	100%		Met	Met
Percentage of compliance letters filed online	99%	100%	100%	100%		Met	Met
Number of Building Code Deficiencies Cited before permit issuance. Eplan has supported the reduction in deficiencies through clarity of initial comments and a reduction in review cycles.	20319	27907	21014	13415		N/A	N/A

\* Legislated timeframe for conducting a requested inspection is within 2 business days after the request. 37,233 inspections is 8.76 inspections per inspector per business day.



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Review of staffing and service levels.	Review staffing levels required to support Bill 23 and Bill 109. Review staffing levels required to deliver 4400 new dwelling units/ year for 10 years.
	Support Finance Department in forecasting assessment and multi-year growth projections.	Provide occupancy data and support Finance in Supplementary Assessment and Multi-Year Growth Projections.
	Reporting building code related data.	Provide Building Permit application and issuance data to support Development Services reporting metrics.
		Provide Building Permit application and issuance data to external agencies.
	New Unit Projections	Together with Development Services fine tune new development unit projections for future years.
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Research proposed Ministry of Municipal housing and Affairs changes to building code enforcement.	Remain up to date on legislative changes and how they may affect Building Standards at Markham.
		Support and implement the audits conducted by the Auditor General.
	Maintain a cost recovery business model and Building Fee Model.	Review historic issued building violations for compliance and outstanding fee balances. Implement program for recovery of outstanding fees.
	Support ITS in delivery of Cyber Security Training.	Support ITS in training of department staff on the risk of Cyber Security along with the important role of staff in protecting assets.



# Budget 2025: A Markham Milestone

4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Continue with Building Standards Quality Assurance Program.	Complete the random sampling audit program for all major functions within building standards. Audits to be performed by management on randomly selected applications to ensure policies and standards operating procedures are being followed.
	Formalize FOI requests for permit documents.	Provide support to Clerks to formalize and automate and Legal develop a written policy for reproducing permit documents when requested by members of the public.

## Departmental Performance Measures in Support of Goal

	2020	2021	2022	2023	2025 Target	Long-term Target	LT Target Year
Year-end reserve balance as a % of current years' total operating cost	67%	150%	146%	134%	150%	150%	2024
Revenue average over 3 years, compared to total operating cost	83	104	108	131	120	100	Met
Annual user fee increases	5%	5%	3%	5%	CPI	5%	Met
Number of new staff positions	1	0	0	8	2	N/A	N/A
Department operating cost \$ per \$1000 of construction value averaged over three years (MPMP)	9.9	5.10	4.12	5.75	6.5	10	2025



## BUILDING STANDARDS LONG-TERM BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Explore options to streamline Sign Permits.	Review scope and service levels standards related to the review and administration of sign permits pursuant to the Municipal Act.	2026
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Explore options for internal department information channels related to infill construction.	Provide access to entire infill process to the new teams through mobile solutions to improve onsite review and see status of all processes.	2026
		Develop document and inspection requirements in E-plan and AMANDA to ensure consistency and support move to AMPS.	2027
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Support HR's THRIVE@theCITY, new employee onboard training, succession planning and Leadership training.	Maintain Building Official intern program to assist internal succession planning and attracting/training new talent by expanding to post-secondary institutions and high schools.	2025-2027



### GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support economic development growth.	Support economic development growth and small business development through analytics, industry training and collaboration.	2025-2027
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Public Education (including internal departments) regarding corporate construction projects , temporary event structures and the requirements for permits.	Support Markham's Special Event Advisory Committee.	2025-2027
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support the City's DAP and EABR Action Plans.	Research viability of internship program aimed at increasing diversity of department and providing opportunity to at risk youth through high school or post-secondary outreach.	2026





## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Develop consistent policy & procedure for the processing of applications for transit stations.	Liaison with City of Vaughan and City of Richmond Hill and Toronto Building Standards to develop points of consistency for the Yonge North Subway .	2025-2026
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.			
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.			
3.4 Protect and enhance our natural environment and built form.	Enforce the Ontario Building Code and the Building By-Law.	Support the Ministry of Municipal Housing and Affairs with the National and Ontario Building code harmonization.	2025-2026
	Explore options to streamline Building Permits.	Review AI technology capabilities and impact for department functions.	2026



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Enforce the Ontario Building Code and the Building By-Law.	Support the Ministry of Municipal Housing and Affairs with the addition of sustainability metrics in the Ontario Building Code.	2026
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.			
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Continue with Building Standards Quality Assurance Program.	Review AMANDA fee lookup tables as a standardized solution for unit fee multipliers (2026).	2026



## ECONOMIC GROWTH, CULTURE & ENTREPRENEURSHIP 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
GRANTS AND SUBSIDIES	872	625	427	387	(40)	-9.4%	(238)	-38.1%
LICENCES & PERMITS	2	0	5	0	(5)	-100.0%	0	0.0%
USER FEES & SERVICE CHARGES	2,814	3,180	3,732	3,806	74	2.0%	627	19.7%
RENTALS	345	392	481	498	18	3.7%	106	27.0%
SALES	224	300	132	202	70	53.1%	(98)	-32.8%
RECOVERIES & CONTRIBUTIONS	27	17	68	68	0	0.0%	52	310.0%
OTHER REVENUE	75	95	80	91	11	13.8%	(4)	-3.9%
Total Revenues	\$4,358	\$4,608	\$4,924	\$5,052	\$128	2.6%	\$444	9.6%
Expenses								
SALARIES & BENEFITS	\$5,527	\$5,750	\$5,690	\$6,386	\$695	12.2%	\$636	11.1%
PRINTING & OFFICE SUPPLIES	73	74	100	114	13	13.0%	40	54.4%
PURCHASES FOR RESALE	54	71	49	69	20	40.8%	(2)	-2.9%
OPERATING MATERIALS & SUPPLIES	297	254	274	222	(52)	-19.1%	(32)	-12.7%
VEHICLE SUPPLIES	0	0	0	0	0	0.0%	(0)	-100.0%
SMALL EQUIPMENT SUPPLIES	0	0	0	0				
UTILITIES	382	332	433	433	0	0.0%	101	30.4%
COMMUNICATIONS	26	27	26	27	1	3.0%	(0)	-0.7%
TRAVEL EXPENSES	94	48	85	85	0	0.0%	36	75.7%
TRAINING	10	6	16	16	0	0.0%	10	159.3%
CONTRACTS SERVICES AGREEMENTS	475	483	458	462	4	0.9%	(21)	-4.3%
MAINT. & REPAIR - TIME & MATERIAL	177	149	160	107	(53)	-33.1%	(42)	-28.2%
RENTAL/LEASE	14	15	21	21	0	0.0%	6	39.3%
PROFESSIONAL SERVICES	1,025	1,028	1,036	1,037	1	0.1%	9	0.8%
LICENCES, PERMITS, FEES	144	70	71	71	1	1.1%	1	1.9%
CREDIT CARD SERVICE CHARGES	26	49	8	15	8	103.1%	(33)	-68.4%
PROMOTION & ADVERTISING	717	667	788	788	0	0.0%	121	18.1%
OTHER PURCHASED SERVICES	6	9	10	10	0	0.0%	2	21.2%
TRANSFER TO/(FROM) RESERVE	(344)	(482)	35	41	6	17.3%	523	-108.5%
Total Expenses	\$8,704	\$8,568	\$9,262	\$9,904	\$643	6.9%	\$1,337	15.6%
Net Expenditures/(Revenues)	\$4,346	\$3,960	\$4,337	\$4,852	\$515	11.9%	\$892	22.5%
TRANSFERS TO/(DRAW FROM) RESERVES	(\$344)	(\$482)	\$35	\$41	\$6	17.3%	\$523	-108.5%
Full Time Complement	31	32	33	34				

### Major changes in the 2025 Budget from the 2024 Budget:

**Licences & Permits:** Decrease due to projected decrease in permit activities.

**Salaries & Benefits:** Increased due to new position and rate increase.



## ECONOMIC GROWTH, CULTURE & ENTREPRENEURSHIP BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Undertake market research and surveys to understand client needs and service adjustments.	Undertake annual market research review using Environics Analytics data of culture facility users to determine alignment with community needs.
		Undertake regular surveys of small business clients to determine their needs and success.
		Undertake regular surveys of program & event participants to ensure satisfaction levels are met and to guide decision making with regards to future program & event offerings.
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Embrace Digital Markham as a Frictionless City and use technology to support and enhance business practices.	Continue to expand the use of the CRM system for economic development and culture teams.
		Work with IT to implement the collections database replacement project (MIMSY) to protect the City's cultural assets and make information about Markham's history and cultural assets accessible to the community.
		Continue to support an interactive map tool to promote Markham business data markhambusiness.ca.
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Continue to invest in staff.	Continue to support Markham business directory and annual employment survey.
		Encourage staff to leverage professional development opportunities.
		Review and update job descriptions to ensure the complexity of development and knowledge is adequately reflected.
		Require additional funding for proper staffing levels and compensation levels.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
Overall economic development client satisfaction rate (% very or extremely satisfied).	96	96	95	96	96	96	2030
Overall culture client satisfaction rate (% very or extremely satisfied).	NA	NA	NA	95	95	95	2030
Total number of Culture clients served.	NA	27,774	190,039	200,000	200,000	225,000	2030
Total number of Economic Development clients served.	4,633	3,868	4,619	5,000	5,000	5,000	2030
Events: Total number of attendees at City-Delivered community events.	NA	28,200	30,900	30,000	30,000	30,000	2030
Average number of sick days per full-time employee	9.3	4.5	3.1	6	6	6	2030
Average corporate training hours per full-time employee	5.4	2.3	2.3	3	3	4	2030
% Staff turnover rate	10	9.4	3.4	7.5	7.5	7.5	2030



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Foster foreign direct investment opportunities that support the growth of Markham's target sectors.	Develop sector-specific business attraction marketing campaigns. Encourage investments that position Markham as Canada's hub for the semiconductor industry and related supply chain.
	Support community-based business formation and healthy commercial Centres.	Promote neighbourhood success through local ownership and a healthy mix of retail. Promote Main Street Unionville and Main Street Markham as a destination for public and private events. Advocate with Metrolinx to provide business support to those affected by the Yonge Street North Subway Extension. Provide digital adoption support to traditional small businesses.
	Promote and support entrepreneurs who are representative of Markham's diversity.	Support the health and success of Markham's unique cultural retail experiences. Promote Markham's culinary diversity through tourism marketing.
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Increase visibility and density of arts and culture in Markham.	Raise the profile of public art and continue to implement a range of public art types across the City, including permanent, temporary, stand alone, and integrated public art along with activations and events. Continue to participate in local community events including Canada Day, Unionville Festival, Children's Festival, etc.
	Build a sense of community and joint mission in Markham's arts and culture sector.	Support and deliver artist-focused networking events.
	Renew and reinvigorate Markham Museum's role and reimagine it as a community and cultural destination.	Continue developing core programming and education areas. Actively work towards growing relationships with the community through exhibitions, events, programs and creative partnerships.
	Grow and expand live theatre opportunities in Markham.	Expand theatre programming to meet community demand.
	Maximize the Varley Art Gallery's capacity as an arts hub.	Continue developing core programming and education areas.



## Budget 2025: A Markham Milestone

	Programming with a focus on reflecting Markham's cultural diversity.	Maintain programming that support cultural diversity.
	Support community arts and culture programming that contributes to Markham's quality of life and celebrates its diversity.	Complete the installation of the Unionville Public Art project.
		Deliver Celebrate Markham Program.
		Maintain site information for events and festivals.
		Continue to provide support systems to help festival and events organizers more effectively plan, organize and execute their events, and to support the ongoing growth and success of festivals.
		Develop a Markham Special Events Policy and By-Law that provides clear processes and direction for event organizers.
		Continue discussions on a new theatre arts centre in Downtown Markham.
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support the development of infrastructure and incentives to encourage investment attraction.	Develop and promote a Premier Site Program for Markham Innovation Exchange (MiX).
	Support business growth through the facilitation of export and trade opportunities.	Support soft-landing space for international start-ups and SMEs.
		Organize international trade missions to support trade and investments development.
	Support business networking and community building.	Deliver, sponsor and promote business events.
	Realize Markham Centre's potential as a creative innovation district.	Advocate and support bringing together a critical mass of creators, entrepreneurs, businesses, residents and activities to Markham Centre.
		Establish Markham Centre as a living-lab technology demonstration zone – home to the OVIN Markham Automobility Demonstration Project.
		Support and invest in events and activities that draw people and innovators to Markham Centre.
	Increase capacity and invest in resources for a more formalized BR&E approach.	Position 'sector leadership teams' to brand and support investment in target sectors for each of Markham's four target sectors.



## Budget 2025: A Markham Milestone

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long- term Target	LT Target Year
Number of Culture clients served.	NA	NA	190,039	200,000	200,000	220,000	2030
Number of Economic Development clients served.	4,633	3,868	4,619	3,706	3,000	4,000	2030
Number of small business seminars/workshops delivered.	54	74	49	48	40	45	2030
Number of new small business jobs supported.	145	176	267	250	196	220	2030
Number of new or expanded small businesses supported.	67	144	145	145	101	120	2030
Number of attendees at City-Delivered community events.	NA	NA	30,900	25,000	25,000	25,000	2030
Events: Number of City delivered events.	0	52	75	75	75	75	2030
Events: Number of 3rd party events supported.	0	30	68	68	68	68	2030





## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Establish the Markham Innovation Exchange (MiX) as Canada's premier destination for hardware manufacturing.	Invest in and expedite servicing for the MiX.
		Develop and launch a targeted marketing effort focused on attracting, connecting and growing diverse and synergistic hardware and technology companies.
		Complete a secondary plan to ensure end users align with the vision of the MiX.
	Spur the development of employment lands and business parks	Participate in Secondary plans for employment nodes - ongoing.
	Support business growth through enhanced approvals processes and infrastructure investment.	Support industrial and targeted commercial developments with enhanced development support.
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Maintain a current Business Continuity Plan (BCP).	Support the implementation of the Foundation for the Performing Arts and obtain staff resource funding.
		Provide ongoing support to the Foundations of the Museum and the Gallery.
		Support City planning to ensure the inclusion of cultural infrastructure as a key component of outstanding community amenities.
3.4 Protect and enhance natural environment and built form.		Continue to update and maintain a current Business Continuity Plan (BCP) as required.
		Provide department training on the contents and actions required within the BCP.
		Museum to continue pilot program with Sustainability and Asset Management assuming responsibility for facility assets and maintenance.



## Budget 2025: A Markham Milestone

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
Number of investment leads supported.	NA	30	34	34	37	40	2030
Number of investment leads won.	1	5	7	5	7	7	2030

### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Review of staffing and service levels.	Review staffing levels and types to ensure alignment with BMFT implementation and align with our values-based leadership
	Collaborate on programming and delivery across City cultural facilities with a focus on reflecting Markham's cultural diversity.	Develop a sponsorship strategy that encompasses all three cultural venues.
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.		
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.		

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
ED: Annual non-tax revenue generated as % total annual operating cost	22	16	25	25	25	25	2030
Th: Ann. non-tax revenue generated as % total annual operating cost	7	75	78.8	78	78	78	2030
Mu: Ann. non-tax revenue generated as % total annual operating cost	39	41	50.8	50	50	50	2030
Ga: Ann. non-tax revenue generated as % total annual operating cost	32	54	43	40	40	40	2030



## ECONOMIC GROWTH, CULTURE AND ENTREPRENEURSHIP LONG TERM BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Undertake market research and surveys to understand client needs and service adjustments.	Undertake annual market research review using Environics Analytics data of culture facility users to determine alignment with community needs.	Annual
		Undertake regular surveys of small business clients to determine their needs and success.	Annual
		Undertake regular surveys of program & event participants to ensure satisfaction levels are met and to guide decision making with regards to future program & event offerings.	Annual
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Embrace Digital Markham as a Frictionless City and use technology to support and enhance business practices.	Expand functionality of CRM to meet evolving departmental needs.	Annual
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Continue to invest in staff.	Encourage staff to leverage professional development opportunities.	Annual
		Review and update job descriptions to ensure the complexity of development and knowledge is adequately reflected.	Annual



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Foster foreign direct investment opportunities that support the growth of Markham's target sectors.	Encourage investments that position Markham as Canada's hub for the semiconductor industry and related supply chain.	Annual
		Building on Markham's existing automotive technologies cluster, enable opportunities for continued growth through foreign direct investment.	Annual
		Pursue United States markets for foreign direct investment with a focus on semiconductor, automotive, hardware, technology, business services and creative industries.	Annual
		Pursue European markets for foreign direct investment with a focus on semiconductor, automotive, hardware, technology and business services.	Annual
		Pursue South and Southeast Asia markets for foreign direct investment, focusing on semiconductor, automotive, technology and business service investments.	Annual
	Support community-based business formation and healthy commercial Centres.	Support the health and success of Markham's unique cultural retail experiences.	Annual
		Support the establishment and growth of traditional small businesses.	Annual
	Promote and support entrepreneurs who are representative of Markham's diversity.	Develop a social procurement framework to support government and B2B purchases from equity-deserving local business owners.	2028
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Increase visibility and density of arts and culture in Markham.	Raise the profile of public art. Continue to implement a range of public art types across the City, including permanent, temporary, stand alone, and integrated public art along with activations and events.	Annual
		Develop opportunities for more local art and contemporary history at City Facilities.	2027
		Identify opportunities for co-location for artists/arts space in commercial or City-run facilities.	2027
		Compile a full list of performing arts facilities and specifications.	2027



## Budget 2025: A Markham Milestone

	Build a sense of community and joint mission in Markham's arts and culture sector.	Advocate for City Council to recognize arts and culture as a priority formally.	2028
		Develop an artist advisory group to grow long-term relationships with local artists and arts programming partners.	2027
		Facilitate a peer-to-peer program and artist mentorship program.	2028
		Support and deliver artist-focused networking events.	Annual
	Grow awareness of Markham's arts and culture through improved marketing and collaboration.	Develop an arts and culture brand for Markham.	2027
		Develop an integrated marketing strategy that focuses on promoting collaboratively Markham's cultural facilities and community events.	2027
		Develop a central arts and culture promotion, directory and communications hub.	2028
		Build a dedicated e-newsletter to promote all arts and culture activities in Markham.	2027
	Renew and reinvigorate Markham Museum's role and reimagine it as a community and cultural destination.	Develop a dedicated website to support promoting the Markham Museum.	2028
		Continue developing core programming and education areas.	Annual
		Invest in the stewardship of the Museum's collection.	Annual
		Develop and implement a Museum Site Master Plan.	2028
		Establish a long-term exhibition plan that supports the Museum's growth and engagement with the community.	2027
		Design and implement new visitor & program experiences.	Annual
		Develop a plan for specialized knowledge preservation and succession planning.	2027
		Develop a dedicated website for the Museum.	2028
	Grow and expand live theatre opportunities in Markham.	Expand theatre programming to meet demand in the community.	Annual
		Prepare business case and plan to build a new theatre complex to meet future destination opportunities.	2027
		Develop partnerships with York University to expand learning and presentation opportunities.	2027
		Evaluate space needs of the Flato Markham Theatre to meet future Opportunities.	2028
	Maximize the Varley Art Gallery's capacity as an arts hub.	Continue developing core programming and education areas.	Annual
		Continue to build joint exhibition collaborations.	Annual
		Develop a sustainable plan for the animation of the Varley courtyard.	2027



## Budget 2025: A Markham Milestone

		Implement facility improvements that increase programming capacity and Accessibility.	2028
	Support community arts and culture programming that contributes to Markham's quality of life and celebrates its diversity.	Deliver Celebrate Markham Program.	Annual
			2027
		Increase resources for City-delivered events in order to support growth.	2027
		Set targets and develop program criteria around funding allocations and programming for equity-deserving.	2028
	Promote and support entrepreneurs who are representative of Markham's diversity.	Develop and launch a marketing plan focused on attracting film productions.	2029
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Support the development of infrastructure and incentives to encourage investment attraction.	Develop targeted office-commercial incentive programs in Markham Centre and the Yonge Street Transit Corridor	2028
		Support the development of a corporate innovation program with ventureLAB, YSpace and Seneca HELIX.	2027
	Support business growth through the facilitation international investment and trade opportunities aligning with key industry clusters	Support trade development and supply chain integration.	Annual
		Organize international investment and trade missions to support key industrial sectors	Annual
	Increase capacity and invest in resources for a more formalized BR&E approach.	Implement sector-specific BR&E visitation programs to connect with and understand issues faced by local businesses in the community.	2027
	Support business networking and community building.	Deliver, sponsor and promote business events.	Annual
	Realize Markham Centre's potential as a creative innovation district.	Advocate and support bringing together a critical mass of creators, entrepreneurs, businesses, residents and activities to Markham Centre.	Annual
		Support the ongoing growth and expansion of York University in Markham Centre.	Annual
		Establish Markham Centre as a living-lab technology demonstration zone.	Annual
		Support the growth of YSpace within Markham Centre.	2027
		Support the relocation of ventureLAB to Markham Centre.	2028
		Establish a creative incubator space in Markham Centre to support arts and culture	2029



# Budget 2025: A Markham Milestone

		.entrepreneurs.	
		Develop a pipeline of office demand by working with local incubator and accelerator programs in Markham Centre.	2027
		Develop and launch a targeted marketing effort focused on attracting, connecting and growing diverse and synergistic creative industry and technology companies.	2027
		Develop an accelerator program focused on street level retail in Markham Centre.	2027
		Support and invest in events and activities that draw people and innovators to Markham Centre.	Annual
		Establish a cultural and visitor hub in Markham Centre.	2029
		Investigate development of a multi-use event facility in Markham Centre.	2027
	Work with local and regional bodies to enable innovation and entrepreneurship in Markham.	Position a Markham Innovation Council to foster innovation and entrepreneurship.	2027
		Strengthen Markham's entrepreneurship eco-system with investments in accelerator and incubator programming that complement target sectors.	2027
		Develop an innovation eco-system map to assist entrepreneurs in connecting with the right resources.	2027
		Build collaborations with local, regional and international incubators and accelerators.	2028





## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Establish the Markham Innovation Exchange (MiX) as Canada's premier destination for hardware manufacturing.	Establish the MiX on a foundation of sustainability.	2026
		Work to attract an anchor innovation space to support collaboration and business support in the MiX.	2028
	Support development of culture in new communities	Explore staffing plans for the Foundations (gallery, theatre, museum) and develop a business case to support them	2028
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Maintain a current Business Continuity Plan (BCP).	Continue to update and maintain a current Business Continuity Plan (BCP) as required.	Annual
		Provide department training on the contents and actions required within the BCP.	Annual
3.4 Protect and enhance our natural environment and built form.			



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Review of staffing and service levels.	Review staffing levels and types to ensure alignment with BMFT implementation.	Annual
	Collaborate on programming and delivery across City cultural facilities with a focus on reflecting Markham's cultural diversity.	Review the need for three separate culture foundations and explore potential merging or efficiencies.	2027
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.			
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			



## ENGINEERING 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
USER FEES & SERVICE CHARGES	13,387	12,800	9,980	9,780	(199)	-2.0%	(3,019)	-23.6%
RECOVERIES & CONTRIBUTIONS	583	1,380	523	490	(33)	-6.3%	(890)	-64.5%
Total Revenues	\$13,969	\$14,180	\$10,502	\$10,270	(\$232)	-2.2%	(\$3,910)	-27.6%
Expenses								
SALARIES & BENEFITS	\$6,672	\$7,749	\$8,499	\$8,958	\$459	5.4%	\$1,210	15.6%
PRINTING & OFFICE SUPPLIES	\$3	\$2	\$22	\$22	0	0.0%	19	850.9%
OPERATING MATERIALS & SUPPLIES	\$11	\$16	\$15	\$20	5	34.5%	4	23.8%
COMMUNICATIONS	\$14	\$11	\$22	\$22	0	0.0%	11	92.7%
TRAVEL EXPENSES	\$10	\$6	\$20	\$20	0	0.0%	14	216.7%
TRAINING	\$9	\$30	\$23	\$61	38	168.9%	30	100.2%
CONTRACTS SERVICES AGREEMENTS	\$3,411	\$3,037	\$3,037	\$3,482	445	14.7%	445	14.7%
MAINT. & REPAIR - TIME & MATERIAL	\$0	\$0	\$1	\$0	(1)	-100.0%	0	0.0%
RENTAL/LEASE	\$0	\$0	\$6	\$6	0	0.0%	6	0.0%
PROFESSIONAL SERVICES	\$3	\$108	\$19	\$19	0	0.0%	(90)	-82.9%
LICENCES, PERMITS, FEES	\$26	\$23	\$32	\$37	4	13.3%	13	55.5%
CREDIT CARD SERVICE CHARGES	\$2	\$2	\$15	\$4	(12)	-76.7%	2	129.5%
PROMOTION & ADVERTISING	\$0	\$0	\$2	\$5	3	150.0%	5	0.0%
OFFICE FURNISHING & EQUIPMENT	\$0	\$0	\$2	\$6	5	314.8%	6	0.0%
Total Expenses	\$10,160	\$10,986	\$11,713	\$12,660	\$947	8.1%	\$1,674	15.2%
Net Expenditures/(Revenues)	(\$3,809)	(\$3,194)	\$1,210	\$2,390	\$1,179	97.4%	\$5,584	-174.8%
TRANSFERS TO/(DRAW FROM) RESERVES	\$3,809	\$3,194	(\$1,210)	(\$2,390)	(\$1,179)	97.4%	(\$5,584)	-174.8%
Full Time Complement	47	51	54	54				

### Major changes in the 2025 Budget from the 2024 Budget:

**User Fees & Service Charges:** Decrease due to marginally lower development activity forecasted for 2025.

**Salaries & Benefits:** Projected salary and benefit rate increase.

**Training:** Projected increase in training activities.

**Contracts & Service Agreements:** Increase due to the annual adjustment of support costs charged from the City to the department.

**Transfers to/(draw from) Reserves:** Represents a transfer to the Reserve to balance the budget deficit.



## ENGINEERING BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Address issues and concerns from Council, residents and businesses in a timely manner especially regarding road safety, large subdivisions and in-fill development.	<p>Additional meetings held with residents/applicants to review comments and concerns to ensure communication is enhanced.</p> <p>Participating in Secondary Plan open houses with respect to future water and wastewater infrastructure and how the systems can support future public needs in development.</p>
	Continue utilizing the developed standard process and protocols to improve engagement and consultation in our capital projects.	<p>Design and construction notifications to be prepared and shared with affected members of the public and ward councilors.</p> <p>Hold community meetings and specific meetings with property owners for large projects with temporary and permanent impacts on residents.</p>
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Advance the Digital Markham strategy ("Frictionless City") by piloting a digital city technology.	
	Continue to automate processes and use various corporate software such as Amanda, ePlan and Eclipse to monitor progress of projects and provide relevant metrics for KPIs.	<ul style="list-style-type: none"> <li>Utilizing website and checklists to provide requirements for pre-consultation meetings and verifying documentation required, reducing confusion and missing submissions.</li> <li>Utilizing OneDrive and SharePoint capacity for drafting reports and circulating documents for comments, to increase efficiency and avoid duplications.</li> <li>Continue working with ITS/GIS to create update mapping of active projects quarterly also collaborate with YR for their "All Construction" program.</li> </ul>
1.3 Attract and retain the right talent and invest in and empower our	Develop an appropriate and comprehensive succession plan for the	<ul style="list-style-type: none"> <li>Leading the Engineering Development Program with the first Engineering in</li> </ul>



## Budget 2025: A Markham Milestone

people to drive innovation and service excellence.	Engineering Department.	Training in Engineering department in 2024 and 2025. <ul style="list-style-type: none"><li>Continue participating in the Cultural Transformation Initiative and provide insights on staffing, mentorship and retention issues.</li></ul>
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Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Staff satisfaction and retention	n/a	n/a	n/a	n/a	78%	80%	2026
Average corporate training courses per FTE in Eng. Dept	3.4	10	3.7	6	5	6	2026
Average number of sick days per full-time employee	6.4	4	4.3		<8	<8	2025



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Transportation Infrastructure for proposed communities to be accessible to all, and connected to existing communities, and provide for alternatives travel choices.	In collaboration with Planning Department to develop supporting transportation plans for secondary plans: <ol style="list-style-type: none"> <li>1. Markham Centre;</li> <li>2. Cornell Centre;</li> <li>3. Markville;</li> <li>4. Yonge Corridor;</li> <li>5. FUA Employment Block – MiX;</li> </ol>
	Raise community awareness and increase engagement in the work of the Department.	Presentations at Markham Builders Association with respect to new processes and policies for awareness.  Continue using Community engagement protocol and notification process for capital projects.
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Promote active and healthy events that also serve to accelerate the modal shift to non-auto use in everyday living.	<ul style="list-style-type: none"> <li>• Collaborate with partners to support events and programs that promote active, healthy living and encourage non-auto uses, such as Markham Cycling Day, Markham Cycles Bike Hubs, Smart Commute Markham–Richmond Hill, and Active School Travel Program.</li> <li>• Complete design and advance construction of the 7 priority locations of the ATMP.</li> <li>• Start construction of the Rouge Valley Trail connection (Underpass at Highway 7)</li> <li>• Complete the design for Rouge Valley Trail Phase 4B</li> <li>• Advance the design for Markham Centre Trails Phase 4.</li> <li>• Initiate Municipal Class Environment Study for Markham Centre Trails Phase 5.</li> <li>• Develop a Trail Implementation program with Finance and Parks departments to prioritize Trails and Parks programs given funding constraints.</li> </ul>



## Budget 2025: A Markham Milestone

2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.

Prioritize the provision of municipal infrastructure to advance opportunities for development across Markham.

Ensuring developer groups are examining the larger picture outside of their subdivision to ensure that a larger geographic area are encompassed in certain studies such as MESPs and Water modelling.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Km or sidewalks designed/constructed	3.3	0.2	1.0	6.4	13.99	10.3	2031
Km of Cycle tracks, MUP, trails designed/constructed	1	0.5	1.0	3.36	5.35	1.5	2051
Number of Public notifications issued by the Eng. Dept	6	2	3	26	35	35	
Number of participants in cycling events (Markham Cycling Day)	N/A	168	984	829	900	945	2026





## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Adopt actions to advocate for prioritization of rapid transit projects of City's strategic interests.	<ul style="list-style-type: none"> <li>• Continue to advance the planning for the Denison and Major Mackenzie GO Stations</li> <li>• Continue to advance for the need to realign 407 Transitway through Markham Centre and acceleration of its implementation as per the GGH Transportation Plan.</li> <li>• Work with YR and other stakeholders on the potential realignment of the Viva rapidway through Markham Centre.</li> <li>• Continue collaboration with YR to advocate for a High-Frequency Rail Station in Markham.</li> </ul>
	Pursue the integration of transit-oriented design in development.	<ul style="list-style-type: none"> <li>• Collaborate with York Region to advocate for MTO and Metrolinx to prioritize planning and design of unfunded rapid transit segments in Markham.</li> <li>• Undertake a Parking and TDM Standard Update to support housing growth through reduced transportation infrastructure cost while improving travel options.</li> </ul>
	Advance the implementation of upgrades and new arterial/collector road systems.	<ul style="list-style-type: none"> <li>• Advocate and collaborate with York Region to prioritize arterial road widening projects in Markham in support of development growth.</li> <li>• Advocate and support York Region's cycling and priority projects in Markham.</li> <li>• Continue supporting York Region in the delivery of Highway 404 Midblock Crossing, North of 16<sup>th</sup> Avenue Project.</li> <li>• Continue supporting YR on their on-going major road projects; Kennedy Rd (YMCA to Highway 7), Kennedy Road (Major Mackenzie to Elgin Mills), Warden Ave (Major Mackenzie to Elgin Mills), McCowan Rd (14<sup>th</sup> Ave to Hwy 7), 16<sup>th</sup> Avenue (Leslie St to Kennedy Rd), etc.</li> <li>• Collaborate with York Region to advocate to MTO for Hwy 404 interchange improvements at 16<sup>th</sup> Avenue and 19<sup>th</sup> Avenue.</li> </ul>



## Budget 2025: A Markham Milestone

		<ul style="list-style-type: none"> <li>• Advance the detailed design for the widening of Elgin Mills Road from Woodbine Ave to Warden Ave.</li> <li>• Start construction of Victoria Square Blvd road improvement project from Woodbine Ave South to Elgin Mills Road.</li> <li>• Start detailed design of Main Street Markham from Bullock to 16<sup>th</sup> Avenue.</li> <li>• Start detailed design of Rodick Road widening from 14<sup>th</sup> Avenue to Miller Avenue.</li> </ul>
	Advance the implementation of the Active Transportation Master Plan (ATMP) for first and last kilometre solutions (biking, walking).	<ul style="list-style-type: none"> <li>• Implementation of the ATMP First Priority Projects (7) which is partly funded by the Federal Active Transportation Fund.</li> <li>• Design and construct sidewalk gapping locations across the City.</li> </ul>
	Advocate and explore options to advance Safe School Transportation Initiatives.	<ul style="list-style-type: none"> <li>• Partnership with YRDSB to implement Active School Travel programs at select schools to promote active ways for students to get to/from school and to enhance the community around the school.</li> <li>• Manage the School Crossing Guard contract and administer the school crossing guard policy to support active school travel initiatives and safe routes to school.</li> <li>• Develop the School Zone Safety Guide by Q2/Q3 2025 to provide comprehensive school zone safety policies, measures and programs.</li> </ul>
	Develop a comprehensive Road Safety Program.	<p>Finalize development of the Road Safety Plan, that was initiated in Q2 2024. Major phases of work scheduled for 2025 include:</p> <ul style="list-style-type: none"> <li>- Finalize list of potential treatments and locations.</li> <li>- Draft traffic calming policy with process, selection criteria and approval requirements for Council approval.</li> <li>- Develop an annual capital and financial plan.</li> <li>- Develop a monitoring, evaluation and reporting plan.</li> </ul>
3.2 Build complete communities that offer a range of housing and employment	Encourage development proposals to permit and allow for different modes of transportation.	Work with developers and their transportation consultants to prepare supporting transportation plans that include supports for different modes of transportation.



## Budget 2025: A Markham Milestone

opportunities, transportation options and outstanding community amenities.	Develop a City-Wide Parking Strategy (CWPS).	Finalize the CWPS by Q1/Q2 2025, establishing key policies with an implementation and monitoring plan to guide the evolution of parking management in alignment with city-building objectives.
	Develop a Markham Transportation Master Plan (TMP).	<p>Develop Markham TMP to support growth to 2051 and beyond, including:</p> <ol style="list-style-type: none"> <li>1. a transportation vision, modal hierarchy and strategic policies;</li> <li>2. a micro-mobility strategy and complete street guidelines;</li> <li>3. a collector network classification and design guidelines;</li> <li>4. a capital implementation program.</li> </ol> <p>Study was initiated in August 2024 and anticipated to be completed by Q2 2026.</p>
	Implement traffic calming measures to improve corridor safety for pedestrians and cyclists.	<ul style="list-style-type: none"> <li>• Continue to act on priority road safety improvement projects such as Apple Creek Blvd and 19<sup>th</sup> Ave through Almira, etc.</li> <li>• Proceed with the Rodick Road (north of 16th Ave) Corridor Safety Review</li> </ul>
	Support delivery of the Yonge North Subway Extension Project.	<ul style="list-style-type: none"> <li>• Coordinate the review and technical input across the organization for the Yonge North Subway Extension work to ensure that City interests are being addressed.</li> <li>• Negotiate all relevant agreements with Metrolinx to ensure Markham is resourced appropriately and that all of Markham's interests are protected in support the Yonge North Subway Extension Project.</li> </ul>
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Implement additional traffic control measures to improve crossing opportunities.	<ul style="list-style-type: none"> <li>• Design traffic signals, all-way stops and pedestrian cross-overs (PXOs) where warranted and approved: <ul style="list-style-type: none"> <li>o Bur Oak Avenue at Church St (signals)</li> <li>o Reesor Rd @ 19<sup>th</sup> Ave (signals)</li> <li>o Reesor Rd @ Elgin Mills (signals)</li> <li>o John St @ Aileen Rd (rebuild)</li> <li>o John St @ Bayview Fairways (rebuild)</li> <li>o John St @ John St Service (rebuild)</li> <li>o Bridle Walk @ Cynthia Jean (PXO)</li> <li>o Country Glen @ Hospital (PXO)</li> </ul> </li> </ul>
3.4 Protect and enhance natural environment and built form.	Require new developments to manage urban run-off to protect the natural	Environmental review with all developments, and by-laws to control run-off to neighbouring properties.
		Obtain Stormwater CLI-ECA from MECP to more



## Budget 2025: A Markham Milestone

environment and downstream communities.	efficiently review and approve stormwater infrastructure.
Develop policies, design criteria, and standards to apply when reviewing developments proposing underground stormwater management facilities.	<p>Review and update the Markham Stormwater Management Guidelines.</p> <p>Continuously working with other internal departments for developing, maintaining, updating, and creating new Standard Drawings and Design Criteria.</p>
Develop policies, design criteria, and standards to apply when reviewing developments proposing underground stormwater management facilities.	<p>Standardizing stormwater tanks; when and where they can be utilized and what type of products/standards are allowed.</p> <p>Retain consultant to develop financial compensation guidelines for underground SWM facilities as a subsequent study to complement the current underground SWM tank design standards and policy study. Developing the financial compensation guidelines helps the City to mitigate risk, maintain long term financial viability for non-conventional SWM facility ownership and provide suggestions for City's cost recovery.</p>
Implement the Main Street Unionville (MSU) Restoration Project to enhance the heritage aspect for the area.	Complete construction of the MSU project.
Design & implement the Victoria Square Blvd (VSB) Road Improvement Project.	<p>Start construction of Phase 1 (from Woodbine South to Elgin Mills Road).</p> <p>Initiate design of Phase 2 (from Elgin Mills to Woodbine North).</p>
Design & implement the Downstream Improvements Project that will protect the natural environment from erosion and flooding.	<p>Capital projects such as Tributary 5 and the McCowan culvert moving forward.</p> <p>Advance design for 4 phases of Downstream Improvements for Don River.</p> <p>Commence detailed design of the Glynwood Sewer project.</p>



Budget 2025: A Markham Milestone

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
No. of stormwater management ponds approved in subdivision	5	0	2	7	7	7	2025
Total volume of stormwater retention reviewed and approved	36,409	0	26,083	280,637	280,637	280,637	2025
KM of new roads approved	4.35	12.20	3.91	7	4	4	2025
Km of new sewers approved (storm & sanitary)	7.80	21.37	7.72	13	8	8	2025
Km of watermains approved	4.37	11.44	4.38	7	4	4	2025



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure that all Engineering fees collected address the City's financial sustainability strategy of full cost recovery.	Implement updated Fee by-law for phasing of development engineering fees, and reconciliation of fees at Acceptance phase.
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Manage the City's Traffic Assets.	Identify and implement new traffic assets only when Provincial warrants are met or when directed by Council.  Complete roll-out of Traffic Assets in EAM for March/April 2025.
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Improve the efficiency, effectiveness and customer service responsive for the development review and capital delivery functions.	Utilizing ePlan, developer/owner receives automated emails when review comments are returned to developer's consultant. This increases transparency and accountability.  Continuously improving and streamlining processes by preparing process documents (such as various templates for Certificate for Engineer Retention and checklists available on the website).  Completing Roles and Responsibilities Directives between Capital Delivery Office and Environmental Services and Operations.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024	2025 Target	Long-term Target	LT Target Year
Compliance with review timelines (%) per site plan submission	n/a	34.1	36.3	75	75.0	80.0	2025
Compliance with review timelines (%) per draft plan submission	n/a	0.0	26.7	75	75.0	80.0	2025
Compliance with review timelines (%) – per rezoning submission	n/a	0.0	26.7	75	75.0	80.0	2025



## ENGINEERING LONG-TERM BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Engage staff to present projects at community meetings, council meetings, etc. and take the lead on front facing activities with stakeholders.	Continue using and training staff to use the enhanced communication protocol during design and construction projects	
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Advance the Digital Markham strategy ("Frictionless City") by piloting a digital city technology.		
	Continue to automate processes and use various corporate software such as Amanda, ePlan and Eclipse to monitor progress of projects and provide relevant metrics for KPIs.	Work with ITS on their upcoming new tracking software for monitoring of projects.	
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Develop an appropriate and comprehensive succession plan for the Engineering Department.	Engaging staff who are interested in mentorship programs and create exposures to management for succession planning purposes.	2026





### GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Transportation Infrastructure for proposed communities to be accessible to all, and connected to existing communities, and provide for alternatives travel choices.		
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Raise community awareness and increase engagement in the work of the Department Promote active and healthy events that also serve to accelerate the modal shift to non-auto use in everyday living.	<ul style="list-style-type: none"><li>• Initiate design of the next phase of ATMP locations.</li><li>• Initiate design and advance construction of new trails based on the upcoming Trail Implementation program.</li></ul>	2026
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Prioritize the provision of municipal infrastructure to advance opportunities for development across Markham.		



## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Adopt actions to advocate for prioritization of rapid transit projects of City's strategic interests.	<ul style="list-style-type: none"> <li>Continue to advance for the need to realign 407 Transitway through Markham Centre and acceleration of its implementation as per the GGH Transportation Plan.</li> <li>Work with YR and other stakeholders on the potential realignment of the Viva rapidway through Markham Centre.</li> <li>Continue to advance the design and construction of the Yonge North Subway Extension.</li> </ul>	2026
	Pursue the integration of transit-oriented design in development.	<ul style="list-style-type: none"> <li>Collaborate with York Region to advocate for MTO and Metrolinx to prioritize planning and design of unfunded rapid transit segments in Markham.</li> <li>Undertake a Parking and TDM Standard Update to support housing growth through reduced transportation infrastructure cost while improving travel options.</li> </ul>	2026
	Advance the implementation of upgrades and new arterial/collector road systems.	<ul style="list-style-type: none"> <li>Continue collaboration with York Region to prioritize arterial road widening projects in Markham in support of development growth.</li> <li>Advocate and support York Region's cycling and priority projects in Markham.</li> </ul>	2026



## Budget 2025: A Markham Milestone

- Continue supporting York Region in the delivery of Highway 404 Midblock Crossing, North of 16<sup>th</sup> Avenue Project
- Continue supporting YR on their on-going major road projects; Kennedy Rd (YMCA to Highway 7), Kennedy Road (Major Mackenzie to Elgin Mills), Warden Ave (Major Mackenzie to Elgin Mills), McCowan Rd (14<sup>th</sup> Ave to Hwy 7), 16<sup>th</sup> Avenue (Leslie St to Kennedy Rd), etc.
- Collaborate with York Region to advocate to MTO for Hwy 404 interchange improvements at 16<sup>th</sup> Avenue and 19<sup>th</sup> Avenue.
- Advance the detailed design for the widening of Elgin Mills Road from Woodbine Ave to Warden Ave in 2025-2027.
- And Start construction in 2028.
- Complete construction of Victoria Square Blvd Road improvement project from Woodbine Ave South to Elgin Mills Road.
- Start design of the VSB Phase 2 and advance the design in 2025-2027.
- Complete detailed design of Main Street Markham from Bullock to 16<sup>th</sup> Avenue and start construction.
- Advance detailed design of Rodick Road widening from 14<sup>th</sup> Avenue to Miller Avenue and start construction.



## Budget 2025: A Markham Milestone

	Advance the implementation of the Active Transportation Master Plan (ATMP) for first and last kilometre solutions (biking, walking).	<ul style="list-style-type: none"> <li>Complete construction of the first 7 priority locations.</li> <li>Initiate design for the next phase of the ATMP.</li> </ul>	2026
	Execute the Vision Zero Road Safety Capital Plan.	<ul style="list-style-type: none"> <li>Initiate the road safety projects identified within the multi-year Capital Plan, subject to Council approval and resource allocation.</li> </ul>	2026
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Encourage development proposals to permit and allow for different modes of transportation.	<ul style="list-style-type: none"> <li>Work with developers and their transportation consultants to prepare supporting transportation plans that include supports for different modes of transportation.</li> <li>Leverage from the recommendations from the Micromobility Strategy from the Transportation Master Plan (to be completed in 2026) to investigate other innovative program such as in-condo bike share program.</li> </ul>	
	Develop a City-Wide Parking Strategy (CWPS).	<p>Prioritize the implementation of the CWPS recommendations by confirming roles &amp; responsibilities, reviewing budget and resource needs in the annual budget process.</p> <p>Actively monitor the outcome and key performance indicators to ensure initiatives and decisions align with the CWPS vision and objectives.</p>	2026
	Develop a Markham Transportation Master Plan (TMP).	Implement the 5-to-10-year capital program by confirming roles & responsibilities, reviewing budget and resource needs in the annual budget process. Integrate MTMP	2026



## Budget 2025: A Markham Milestone

		findings into the Official Plan Review, inform the DC Bylaw update, and advance the phased implementation of the TMP.  Monitor the outcome of recommendations.	
	Implement traffic calming measures to improve corridor safety for pedestrians and cyclists.	Develop and confirm roles & responsibilities, review the budget and resource in the annual budget process, and develop work plan to implement the recommendations from the Vision Zero Road Safety Plan in accordance with its recommended phased approach.  Monitor the outcome of recommendations.	
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Implement additional traffic control measures to improve crossing opportunities	<ul style="list-style-type: none"> <li>Design traffic signals, all-way stops and pedestrian crossovers (PXOs) where warranted and approved as per the Annual Capital Plan:               <ul style="list-style-type: none"> <li>Bur Oak Ave @ Swan Lake Rd (signals)</li> <li>Allstate Pkwy @ Valleywood Dr (signals)</li> <li>Doncaster Ave @ Henderson Ave (signal)</li> <li>Carlton Rd @ Village Pkwy (signal)</li> <li>Carlton Rd @ Main St Unionville (signal)</li> <li>19<sup>th</sup> Ave @ Rouge N.P. Crossing (mid-block signal)</li> <li>85 Wootten Way N (PXO)</li> <li>Wootten Way @ Sir Tristram S (upgrade existing PXO)</li> </ul> </li> </ul>	2026
3.4 Protect and enhance our natural environment and built form.	Require new developments to manage urban run-off to protect the natural environment and downstream communities.		



## Budget 2025: A Markham Milestone

	Develop financial compensation policy/guidelines that help the City to mitigate risk, maintain long term financial viability for non-conventional SWM facility ownership and provide suggestions for City's cost recovery.	Retain consultant to develop financial compensation guidelines for underground SWM facilities as a subsequent study to complement the current underground SWM tank design standards and policy study.	
	Implement the Victoria Square Blvd Road Revitalization Project.	Complete construction of Phase 1 and complete design of phase 2.	
	Implement the Downstream Improvements Project that will protect the natural environment from erosion and flooding .	Complete design for 4 phases of Downstream Improvements for Don River and start construction.  Complete detailed design of the Glynwood Sewer project and start construction.	



### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Ensure that all Engineering fees collected address the City's financial sustainability strategy of full cost recovery.		
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Manage the City's Traffic Assets.	Identify and implement new traffic assets only when Provincial warrants are met or when directed by Council.	
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Improve the efficiency, effectiveness and customer service responsive for the development review and capital delivery functions.		





## PLANNING AND URBAN DESIGN 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
<b>Revenues</b>								
USER FEES & SERVICE CHARGES	13,747	10,749	12,468	13,823	1,355	10.9%	3,074	28.6%
RENTALS	0	4	0	0	0	0.0%	(4)	-100.0%
RECOVERIES & CONTRIBUTIONS	297	47	365	365	0	0.0%	318	672.0%
<b>Total Revenues</b>	<b>\$14,044</b>	<b>\$10,800</b>	<b>\$12,833</b>	<b>\$14,188</b>	<b>\$1,355</b>	<b>10.6%</b>	<b>\$3,388</b>	<b>31.4%</b>
<b>Expenses</b>								
SALARIES & BENEFITS	\$7,829	\$8,893	\$11,006	\$11,905	\$899	8.2%	\$3,012	33.9%
PRINTING & OFFICE SUPPLIES	16	15	32	32	0	0.0%	17	112.2%
OPERATING MATERIALS & SUPPLIES	0	(4)	5	5	0	0.0%	9	-240.9%
COMMUNICATIONS	14	10	11	11	0	0.0%	1	8.8%
TRAVEL EXPENSES	14	14	33	33	0	0.0%	19	130.2%
TRAINING	4	3	14	14	0	0.0%	11	350.0%
CONTRACTS SERVICES AGREEMENTS	3,617	4,614	4,614	5,142	528	11.4%	528	11.4%
RENTAL/LEASE	1	0	0	0	0	0.0%	0	0.0%
PROFESSIONAL SERVICES	16	34	32	32	0	0.0%	(2)	-6.2%
LICENCES, PERMITS, FEES	10	86	76	76	0	0.0%	(10)	-11.5%
CREDIT CARD SERVICE CHARGES	33	25	20	20	0	0.0%	(5)	-20.4%
PROMOTION & ADVERTISING	11	6	25	25	0	0.0%	19	294.5%
STATUTORY COMMUNICATIONS	0	0	0	0	0	0.0%	0	0.0%
OFFICE FURNISHING & EQUIPMENT	0	0	1	1	0	0.0%	1	0.0%
MISCELLANEOUS EXPENSES	0	1	3	11	9	352.3%	10	693.5%
<b>Total Expenses</b>	<b>\$11,568</b>	<b>\$13,699</b>	<b>\$15,872</b>	<b>\$17,307</b>	<b>\$1,436</b>	<b>9.0%</b>	<b>\$3,609</b>	<b>26.3%</b>
<b>Net Expenditures/(Revenues)</b>	<b>(\$2,476)</b>	<b>\$2,899</b>	<b>\$3,039</b>	<b>\$3,119</b>	<b>\$81</b>	<b>2.6%</b>	<b>\$221</b>	<b>7.6%</b>
TRANSFERS TO/(DRAW FROM) RESERVES	\$2,476	(\$2,899)	(\$3,039)	(\$3,119)	(\$81)	2.6%	(\$221)	7.6%
<b>Full Time Complement</b>	<b>67</b>	<b>70</b>	<b>73</b>	<b>74</b>				

### Major changes in the 2025 Budget from the 2024 Budget:

**User Fees & Service Charges:** Increase due to higher development activity forecasted for 2025.

**Salaries & Benefits:** Projected salary and benefit rate increase.

**Contracts & Service Agreements:** Increase due to the annual adjustment of support costs charged from the City to the department.

**Miscellaneous Expenses:** Projected activity for 2025.

**Transfers to/(draw from) Reserves:** Represents a transfer to the Reserve to balance the budget deficit.



## PLANNING AND URBAN DESIGN BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Continue to implement LEAN Review and identified process improvement opportunities while ensuring excellence in the public realm and built environment.	<p>Meet statutory timelines for development applications and track through Key Performance Indicators.</p> <p>Continued data and file tracking improvements.</p> <p>Continue to implement recommendations from Streamline Development Approval Fund Lean review undertaken in 2022/2023).</p> <p>Recommendation areas targeted for implementation include: Fee Calculator for Applicants, Standardization of Commenting and Circulation, and Application Review Sequence and Timelines.</p> <p>Implement Parkland Conveyance, Cash-in-Lieu, and Tree Permit By-law processes as a result of changes to the site plan process from Bill 109.</p> <p>Update the Telecommunications Tower process to streamline and remove preparation of DSC reports and presentations.</p> <p>Remove Townhouse Siting/Townhouse application requirement(s), streamlining through control architect approval and review by Urban Design.</p> <p>Review and update Subdivision and TEC processes to streamline review functions.</p> <p>Complete the update of the Street Naming Policy and implement.</p> <p>Develop and implement process to include 3D modelling as part of a complete application process submission by applicant.</p> <p>Complete the ePLAN Heritage Permit Workflow</p> <p>Implement the File Closure Protocol Process</p> <p>Review processes and statuses of the Legal Agreement folder that integrates with all application types and processes</p> <p>Prepare Development Application Submission Standards for drawing templates for predictability of required information for staff review.</p>



## Budget 2025: A Markham Milestone

	Undertake remediation for departmental documents on the City's website to ensure content meets AODA and Web Content Accessibility Guidelines and Standards.	Undertake remediation efforts to ensure all documents on Planning and Design Department website are accessible and AODA compliant with provincial requirements. Future phase to develop department-wide AODA compliant templates.
	Continue to build a strong relationship with the development industry and respond to identified concerns.	Meet with the developers through the City Builders Forum on key issues and projects.
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Leverage technologies for improved project management and customer service contributing to a more efficient application review system.	As a result of continuous improvement initiatives identified modify existing and develop new and customized Project Dox workflows for all application types (funded through Housing Accelerator Fund).
		Leverage Federal Housing Accelerator Fund to further integrate Pdox and AMANDA, automate file processes, and potential procurement of new software to expedite and identify zoning and planning requirements to support development. Initiate a new process through AMANDA for the improved tracking of affordable housing unit commitments. Support IT with implementation and procurement of enterprise software. Explore and deliver capital delivery training for City owned project management software (Eclipse). Explore online booking portal for customers to engage Staff at available times. Prepare a one-window approach to the tree permit removal process for development applications, trees on private property, and trees on City properties.
	Improve staff capacity and knowledge regarding use of ePLAN (Project Dox and AMANDA), including performance monitoring, analysis and reporting.	Ensure input of development data into AMANDA system to enable a good foundation of data for the future and is included in staff performance plans. Complete ePLAN procedures and standard operating manual for development and heritage applications.
1.3 Attract and retain the right talent and invest in and empower our people to drive	Build departmental resiliency while investing in staff and supporting a positive work environment.	Evaluate and monitor department needs as a result of provincial legislation.  Empower, coach and support staff to make decisions as part of their role and responsibilities.



## Budget 2025: A Markham Milestone

innovation and service excellence.		<p>Implement Ontario Land Tribunal preparedness strategy:</p> <ul style="list-style-type: none"> <li>-OLT Training for staff.</li> <li>-OLT library (witness statements, key decisions, etc).</li> <li>-Negotiation, Mediation and hearing protocols.</li> </ul> <p>Review and modernize job descriptions, as appropriate.</p> <p>Optimize department organizational structure, roles, functions and responsibilities.</p> <p>Provide communications, project management and media training to staff and identify leadership opportunities for future leaders.</p>
	Improve staff satisfaction.	<p>Work with the Staff Satisfaction Working Group to identify and implement actions to address the findings from the Staff Satisfaction Survey.</p> <p>Investigate and implement opportunities for office modernization, as appropriate.</p> <p>Explore a staff recognition program.</p> <p>Support the department social committee for team building and staff cohesion.</p>

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
ePLAN % site plan approvals completed within targeted timeframes	27%	27%	33%	85	85	85	2027
ePLAN % minor variance approvals completed within targeted timeframes	53%	77%	67%	85	85	85	2027
ePLAN consent application approvals completed within targeted timeframes	80%	86%	88%	85	85	85	2027
Average corporate training hours per full-time employee	4.6	8.3	3.6	10	10	10	2027
Average number of sick days per full-time employee	1.8	1.9	3.7	4	4	4	2027
% Staff turnover rate	27%	15%	13.7	8%	8%	8%	2027
Staff Survey Average Satisfaction Rating	70%	N/A	N/A	85%	85%	85	2027



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Vision for a major civic square in Markham Centre.	Analyse and develop a vision for Civic Square in Markham Centre aligned with Markham Centre Secondary Plan update.
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure excellence in the Public Realm.	Review CBC By-law for opportunities for in kind contributions.  As part of the Official Plan Review consider policies to support diversity, equity and inclusion and anti-black racism strategies.
	Complete Parks and Open Space Amenities.	Develop alternate park design for Rouge side Promenade between Sheridan and Warden.  Complete Russell Carter Tefft Pedestrian Bridge.  Complete construction of Wismer Park Washroom Pavilion & Maintenance Buildings.  Initiate Ada Mackenzie Park – Phase 3.  Complete Markham Veteran's Square enhancements.  Initiate Villages of Fairtree East Neighbourhood Park.
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Improve public engagement.	Engage in inclusive and interactive public consultation and outreach practices to support public and stakeholder engagement on city building initiatives such as the official plan review, secondary plans, and undertaking studies to obtain input and inform the process.
		Modernize notification processes for development applications and city-wide strategic initiatives.



## Budget 2025: A Markham Milestone

	Attract and facilitate economic investment	Launch employment lands review to support Official Plan Review Update.  Support prioritized review of industrial, commercial, and institutional applications.
	Continue to explore potential improvements with respect to Social Equity and anti-Racism.	Promote an environment and ensure that diversity, equity and inclusion and anti-black racism strategies are integrated across the department work program.
		Support the internship program in partnership with the Mentorship Initiative for Indigenous and Planners of Colour.

### GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Pursue the integration of transit-oriented design in development.	Prioritize comfortable ground level pedestrian realms with the focus on progressive TDM measures and enabling grade related spaces that offer mix of uses, particularly in centres and corridors.  Develop a streetscape manual with technical details for intensification areas to support walkability and transit supportiveness.
	Support delivery of the Yonge North Subway Extension Project.	Support the coordination, review and technical input across the department into the Yonge North Subway Extension to ensure that City interests are heard and addressed.  Support the negotiate resource agreement with Metrolinx to ensure Markham is staffed appropriately to support the Yonge North Subway Extension Project.
	Support York Region Rapid Transit Corp with the Canada Public Transit Fund submission for the Hwy.7 East BRT extension from Markham Centre to	Provide information on supply/affordability and housing data components of the submission along the Hwy 7 MTSAs from Markham Centre to Markville to Cornell Centre.



## Budget 2025: A Markham Milestone

	Cornell Centre.	
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Implement the Housing Accelerator Fund (HAF) Initiatives and Affordable and Rental Housing Strategy.	<p>Initiate the 7 initiatives in the HAF application and prioritize an incentive program for affordable and rental housing and public partnership opportunities.</p> <p>Support and foster partnerships with York Region, private and non-profit organizations to oversee affordable housing long-term and undertake a broader strategy to explore options to secure affordable housing units.</p> <p>Promote affordable and purpose-built rental housing, including additional residential units early in the development review process, and missing-middle built forms.</p>
	Encourage the development of seniors housing.	Implement the Age-Friendly Design Guidelines which promote seniors' accommodation (primary bedrooms or main floor, elevators, design features to support accessibility, etc.) and supporting uses (sensory parks, medical uses, places to congregate, etc.) through the development process.
	Ensure that from a built form perspective, Markham is accessible and inclusive.	<p>Implement the Age Friendly Guidelines through the following actions:</p> <ul style="list-style-type: none"><li>- Finalize mechanisms to secure age-friendly design, including checklists and agreement condition templates.</li><li>- Develop and hold a staff training session.</li></ul> <p>Undertake 2024 Park Asset Life Cycle Replacement Program.</p>
	Facilitate student housing.	As York University's campus in Markham Centre is set to open in 2024, work with industry partners to facilitate student housing to support the university and the local businesses in Markham Centre.
	Advance Secondary Plan Program.	<p>Complete Markham Centre, Markville, Cornell Centre and Yonge Corridor Secondary Plans.</p> <p>Initiate the 404 North/FUA "MIX" and Markham Village</p>





## Budget 2025: A Markham Milestone

		Heritage Centre Secondary Plans.
	Undertake an Official Plan Review to support the delivery of housing and guide the sustainable growth and development of the City.	Publicly launch Official Plan Review including Council endorsement of work plan, holding Special Meeting of Council, undertaking consultation and advancing first Official Plan Amendment in 2025.
	Support Parking Master Plan study being undertaken by Engineering	Encourage on-street parking and, where possible, reduce or eliminate parking requirements to support affordable housing and purpose built secondary-suites.
	Provide Off-Leash Dog Area's for residents across the City.	<p>Continue Off-Leash Dog Area Policy and Implementation Plan to inform future Capital Budget requests for design and construction of permanent Off-Leash Dog Area's.</p> <p>Present findings of Off-Leash Pilot program from summer/fall 2023 and 2024 to DSC, highlighting the data that is used to inform the Off-Leash Dog Area Policy (and eventual Implementation Plan).</p> <p>Obtain adoption of Off-Leash Dog Area Policy by council (as a key milestone to inform the follow-up Implementation Plan).</p>
	Zoning By-laws.	<p>Resolve appeals to the City's Comprehensive Zoning By-law 2024-19.</p> <p>Evaluate possible revisions, updates, and housekeeping amendments to by-law 2024-19.</p> <p>Develop implementing zoning for adopted secondary plan areas.</p>
	Develop City-wide Urban Design Guidelines.	Generate and develop built form and public realm guidelines to support attractive, healthy and pedestrian friendly urban environments in Markham.
	Create Streetscape Guidelines for Intensification Areas.	Develop streetscape guidelines in the City's intensification areas to provide a consistent streetscape design approach. Through collaboration with various city departments, external agencies, utility companies and Accessibility Advisory Committee, the guidelines will include streetscape details, street furniture policy and tree planting details to ensure healthy tree growth.



## Budget 2025: A Markham Milestone

3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Update and Modernize Department Continuity of Business Plan.	Update and Modernize Department Continuity of Business Plan by Q1-2025.
	Complete 2024 Park Asset Life Cycle Replacement Program.          Initiate 2025 Park Asset Life Cycle Replacement Program.	Complete 2024 AODA Park Improvement Program.  Complete 2024 Playground Replacement Life Cycle Program.  Complete 2024 Court Resurfacing Life Cycle Program.  Complete 2024 Backstop and Outfield Fencing Life Cycle Program.  Initiate 2025 AODA Park Improvement Program.  Initiate 2025 Playground Replacement Life Cycle Program.  Initiate 2025 Court Resurfacing Life Cycle Program.  Initiate 2025 Backstop and Outfield Fencing Life Cycle Program.
3.4 Protect and enhance natural environment and built form.	Increase the City's tree canopy to mitigate climate change.	Seek opportunities to maximize the preservation of trees during the development approval process and support the planting of new trees utilizing tree compensation funds.  Support the implementation of the newly adopted Tree Preservation By-law.
	Improve the sustainability of private developments in support of complete communities.	Promote the use of the Sustainability Metrics early in the review of development applications (pre-application consultation stage). Hold additional staff training sessions and continue to monitor and refine implementation of Metrics.
	Improve capacity to support and improve the ecological health of the community.	Engage stakeholders and residents on the importance of biodiversity and initiate development of a Biodiversity Strategy for the City.
	Restore natural areas on City-owned properties to offset loss of natural features and improve the ecological function and integrity of	Utilize funds from the natural features compensation accounts for annual ecological restoration projects.



## Budget 2025: A Markham Milestone

	the City's Greenway System.	
	Undertake the Update to the Markham Village Heritage Conservation District Plan.	Retain a consultant to work with staff and complete a revised District Plan to comply with current standards and objectives including Bill 23 and Bill 200 changes.
	Update Thornhill Heritage Conservation District Plan (Yonge St Heights).	Undertake an amendment to THCD Plan to address maximum heights for Yonge Street properties as per Council direction (Sept 2024).
	Update City's tree preservation, compensation and planting requirements to ensure healthy urban tree canopy.	Adoption and implementation of new Tree Preservation By-law.  Update the City's Trees for Tomorrow- Streetscape Manual to support tree preservation and enhance canopy cover with updated tree planning specifications, standards and details, and best practices.
	Ensure buildings and landscapes are designed to be bird-friendly across all developments in Markham.	Update the City's Bird Friendly Guidelines to align with the latest guidance prepared by the Canadian Standards Association (CSA).  Implement training for staff.  Increase education and awareness for stakeholders.
	Provide incentives to assist with the conservation and use of cultural heritage resources.	Facilitate and administer the Heritage Property Tax Reduction Program, the Designated Heritage Property Grant (DHPG) Program and the Commercial Facade Improvement Grant Program. Secure funding for the continuation of the DHPG Program for 2026-2028.  Review and finalize the process mapping of the Heritage Property Tax Reduction Program to delineate roles and responsibilities.  Investigate the termination of the 1980 Heritage Loan Fund program including a potential transfer of remaining assets to the existing grant programs.



## Budget 2025: A Markham Milestone

	<p>Respond to the legislative changes that will affect listed properties on the Heritage Register.</p>	<p>Complete the Priority Designation Program in 2025 using the Contract Heritage Researcher and recommend the designation of all high and medium priority properties to Council bringing 7-8 properties forward per month.</p> <p>Update the Markham Register as properties are designated changing the status from Listed to Part IV Designation and including the Designation By-law link.</p> <p>Review Heritage Official Plan policies in response to changes introduced in the Provincial Planning Statement (2024).</p>
	<p>Ensure the heritage planning material available to the public is accurate and reflects current practices.</p>	<p>Review and update the guidance materials on the City website regarding revised application processing for heritage properties and materials reflecting legislation amendments to the Ontario Heritage Act.</p> <p>Review all existing “Heritage Matters in Markham” educational brochures and revise as necessary to reflect current practices/processes and introduce new brochures in this series on matters relevant to heritage property owners.</p> <p>Update the Heritage Master Directory of services and trades skilled in heritage conservation and preservation for the City webpage.</p>
	<p>Support and introduce heritage programs and initiatives that promote and advocate for greater heritage awareness.</p>	<p>Secure funding, produce and distribute Heritage District News (newsletter for those residing in heritage districts) with the assistance of Corporate Communications staff.</p> <p>Develop and implement a Markham heritage display, social media presence or event for Heritage Day/Heritage Week (third week in February).</p> <p>Assist in the implementation of the Doors Open Markham (DOM) 2025 event in September through participating on the DOM Steering Committee (co-administration with Corp Comm).</p> <p>Assist Heritage Markham Committee with any 50<sup>th</sup> Anniversary celebration events being pursued which may include the Heritage Markham Awards of Excellence in 2025.</p> <p>Investigate the feasibility of providing individual property bronze designation plaques to owners given</p>



## Budget 2025: A Markham Milestone

		<p>the number of recent designations, the costs involved and installation issues.</p> <p>Provide research on potential new park heritage-related names and assistance to the Park Naming Staff Committee under the direction of Parks Planning.</p> <p>Introduce a wayfinding program for the Unionville HCD commercial core as part of Unionville Streetscape Implementation as well as an interpretive component as part of the wayfinding program.</p>
	Support the Heritage Markham Committee.	<p>Participate in the recruitment of new members, ongoing training and preparation of an annual budget.</p> <p>Provide professional, technical and administrative advice and recommendations to the Heritage Markham Committee.</p>

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
% annual residential development within the built-up area	66%	82%	56%	>60%	> 60%	> 60%	n/a
# and % of residential units within 800 metres of higher order transit stations	23,900 and 20.3%	25,200 and 21%	25,700 and 21%	>22%	> 22%	25%	2027
% Tree Canopy Cover	20.6%	N/A	N/A	N/A	N/A	30%	2051
# of trees and shrubs planted for restoration of natural areas	8,740	10,760	11,770	10,900	10,000	10,000	2051



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Urban Park Strategy, in light of Bill 23.	Following the Urban Park Strategy Background Analysis, support the development of a strategy to address the emerging need to develop a comprehensive approach to define, acquire, plan, design, build, and maintain urban parks in Markham, particularly with alternative park typologies, such as stratified parks, parks encumbered with SWM facilities, and POPS.
		Consult with Real Property, Finance, Operations and other key stakeholders to establish a policy to finance and acquire lands for parks to serve intensification areas.
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Urban Park Strategy, in light of Bill 23.	Following the Urban Park Strategy Background Analysis, develop a strategy to address the emerging need for a comprehensive approach to plan, design, build, and maintain urban parks in Markham, particularly with alternative park typologies, such as stratified parks, parks encumbered with SWM facilities, and POPS.
		Consult with Real Property, Finance, Operations and other key stakeholders, establish a policy to finance and acquire lands for parks to serve intensification areas.
	Improve business processes and capacity for managing the City's natural assets.	Use results of the Natural Heritage and Natural Assets Studies to inform development of the City's Asset Management Framework and annual Plan for non-core natural assets to ensure decisions regarding current and proposed levels of service consider risk and impact to community benefits.
	Divesting City Cultural Heritage Resource.	Work with Manager of Real Property to initiate the divestiture of city heritage properties that are not required for civic purposes.



## Budget 2025: A Markham Milestone

4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Implement LEAN Review, and identified process improvements.	<p>Meet statutory timelines for development applications to avoid fee refunds and track through Key Performance Indicators.</p> <p>Undertake data and file tracking improvements.</p> <p>Prepare work plan and implement recommendations from Streamline Development Approval Fund Lean review undertaken in 2022/2023). Recommendation areas targeted for implementation include: Fee Calculator for Applicants, Standardization of Commenting and Circulation, and Application Review Sequence and Timelines.</p>
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Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
% of parks construction projects completed in agreed upon timeframes	100%	80%	80%	75%	90%	95%	2027
% of capital parks design budget approved in a particular year and is initiated in that year	100%	83%	83%	90%	90%	95%	2027
% of capital parks construction budget approved in a particular year and is initiated in that year	80%	75%	80%	83%	90%	95%	2027





## PLANNING AND URBAN DESIGN LONG-TERM BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Continue to meet with City Builders Forum.	Continue the ongoing collaboration with our industry partners through mutual understanding of concerns and actions to resolve.	2026-2028
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Continue to improve the E-Plan process and streamline the development process.	Continue the ongoing review of ePlan to respond to process changes, improve customer interface, and streamline staff review.	2026-2028
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Continue to undertake succession planning and talent management.	Continue to provide training to managers and staff to increase capacity and knowledge transfer.  Identify and seek out opportunities to develop potential leaders.  Foster an empowered work environment where staff are recognized and supported to excel in their projects.	2025-2028



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Vision for a major civic square in Markham Centre.	Continue to develop the vision for the Civic Square undertaking further analysis and a business case to assess feasibility.	2026
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Support the Implementation of the Public Arts Master Plan.	Support the Corporate Public Art Program by seeking opportunities in the early review of development planning proposals.	2026-2028
	Complete Parks and Open Space Amenities.	Obtain approval of alternate design of RougeSide Promenade by 2026 for construction to begin in 2027.	2025/2026
		Initiate Ada Mackenzie Park – Phase 3 design in 2025 and start construction in 2026.	2025/2026
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Continue to explore potential improvements with respect to Social Equity and anti-Racism.	Continue to implement the Diversity Action Plan to proactively advance social equity and anti-racism.	2026-2028
	Attract and facilitate economic investment.	Launch employment lands review to support Official Plan Review Update.	2025-2026



## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Pursue the integration of transit-oriented design in development.	Prioritize comfortable ground level pedestrian realms with the focus on progressive TDM measures and enabling grade related spaces that offer mix of uses, particularly in centres and corridors.	2026-2028
		Advance the use of updated green development standard, the Sustainability Metrics (Council endorsed May 2022), that includes measures to improve mobility options and promote active transportation. Hold additional staff training sessions as needed and continue to monitor and refine implementation of Metrics.	2026-2028
	Support the Yonge North Subway Extension Project.	Support the coordination, review, and technical input across the department into the Yonge North Subway Extension to ensure that City interests are heard and addressed.	2026-2028
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Complete implementation of the Housing Accelerator Fund Initiatives.	Complete initiatives and meet funding obligations under the Housing Accelerator Fund.	2025-2027
	Continue to implement Affordable & Rental Housing Strategy.	Continue to implement actions from the Housing Strategy and promote affordable and purpose-built rental housing, including second suites and seniors' accommodations through the development review process.	
	Complete Markham Official Plan Review.	Implement Official Plan Review through series of Amendments.	2026-2027
	Complete Secondary Plans.	Complete Markville, Markham Centre, 404 North/FUA "MIX", Markham Village and Unionville Heritage Centres and Yonge Corridor Secondary Plans.	2026-2027



## Budget 2025: A Markham Milestone

	Provide Off-Leash Dog Area's for residents across the City.	Complete Off Leash Dog Area Implementation Plan following adoption of the Off Leash Dog Area Policy in 2025.	2026
		Request Capital budgets for design and construction of permanent Off Leash Dog Area's as identified in the Off-Leash Dog Area Implementation Plan.	2025-2027
		Construct Permanent Off-leash Dog Area's as identified in the Off-Leash Dog Area Implementation Plan.	2025-2027
	Encourage the development of seniors housing.	Promote seniors' accommodation (primary bedrooms on main floor, elevators, design features to support accessibility etc.) through the development process.	2024-2027
	Continue to Develop City-wide Urban Design Guidelines.	Generate and develop built form and public realm guidelines to support attractive, healthy and pedestrian friendly urban environments in Markham.	2026-2027
	Continue to pursue design excellence in our new communities.	Update the City's Architectural Design Control Guidelines to address latest building typologies applicable to FUAs and smaller plans of subdivisions.	2026-2027
3.3 Protect and enhance our natural environment and built form.	Improve the sustainability of private developments in support of complete communities.	Advance the use of updated green development standards, the Sustainability Metrics (Council endorsed May 2022), in the review of development applications. Hold additional staff training sessions as needed and continue to monitor and refine implementation of Metrics.	2024-2027
	Restore natural areas on City-owned properties to offset loss of natural features and improve the ecological function and integrity of the City's Greenway System.	Continue to utilize funds from the natural features compensation accounts for annual ecological restoration projects.	2026-2028



## Budget 2025: A Markham Milestone

	Improve capacity to support and improve the ecological health of the community	<p>Complete Biodiversity Strategy and initiate implementation actions to build capacity and partner with community stakeholders on initiatives to support and enhance biodiversity.</p> <p>Develop City-wide Restoration Master Plan and detailed Greenlands Master Plan for Markham Centre to implement directions in the Markham Official Plan and prioritize restoration investments.</p>	2026-2028
	Update Unionville Heritage Conservation District Plan 1997).	Retain a consultant to work with staff and complete a revised District Plan for Unionville to comply with current standards and objectives.	2026
	Provide incentives to assist with the conservation and use of cultural heritage resources.	Facilitate and administer the Heritage Property Tax Reduction Program, the Designated Heritage Property Grant (DHPG) Program and the Commercial Facade Improvement Grant Program.	2026-2028
	Respond to the legislative changes that will affect listed properties on the Heritage Register.	Complete the Priority Designation Program in 2026. Consider implementing a new inventory for unprotected non-designated properties that will be removed from Heritage Register at end of 2026. Update the Markham Register as properties are designated changing the status from Listed to Part IV Designation and including the Designation By-law link.	2026
	Ensure the heritage planning material available to the public is accurate and reflects current practices.	<p>Continue to review and update the guidance materials on the City website regarding revised application processing for heritage properties and materials reflecting legislation.</p> <p>Continue to update the Heritage Master Directory of services and trades skilled in heritage conservation and preservation for the City webpage.</p>	2026-2028



## Budget 2025: A Markham Milestone

	Continue to support and introduce heritage programs and initiatives that promote and advocate for greater heritage awareness.	<p>Develop and implement a Markham heritage display, social media presence or event for Heritage Day/Heritage Week (third week in February).</p> <p>Continue to assist in the implementation of the Doors Open Markham (DOM) event through participating on the DOM Steering Committee (co-administration with Corp Comm).</p> <p>Hold Heritage Markham Awards of Excellence in 2027.</p> <p>Continue to provide research on potential new park heritage-related names and assistance to the Park Naming Staff Committee under the direction of Parks Planning.</p> <p>Secure funding, produce and distribute Heritage District News (newsletter for those residing in heritage districts).</p>	2026-2028
	Support the Heritage Markham Committee.	<p>Continue to participate in the recruitment of new members, ongoing training and preparation of an annual budget.</p> <p>Continue to provide professional, technical and administrative advice and recommendations to the Heritage Markham Committee.</p>	2026-2028



### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.			
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Improve business processes and capacity for managing the City's natural assets.	Use results of the Natural Heritage and Natural Assets Studies to inform development of the City's Asset Management Framework and annual Plan for non-core natural assets to ensure decisions regarding current and proposed levels of service consider risk and impact to community benefits.	2026-2028
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			





# TRAFFIC OPERATIONS 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
<b>Revenues</b>								
OTHER REVENUE	1	2	1	1	0	0.0%	(1)	-46.2%
<b>Total Revenues</b>	<b>\$1</b>	<b>\$2</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$1)</b>	<b>-46.2%</b>
<b>Expenses</b>								
SALARIES & BENEFITS	\$661	\$667	\$695	\$810	\$115	16.6%	\$143	21.5%
UTILITIES	55	87	71	71	0	0.0%	(16)	-18.2%
COMMUNICATIONS	0	0	0	0	0	0.0%	(0)	-100.0%
TRAVEL EXPENSES	0	0	1	1	0	0.0%	1	0.0%
TRAINING	0	0	2	2	0	0.0%	2	557.9%
CONTRACTS SERVICES AGREEMENTS	371	275	383	387	5	1.3%	113	41.0%
MAINT. & REPAIR - TIME & MATERIAL	2	5	0	0	0	0.0%	(5)	-100.0%
PROFESSIONAL SERVICES	534	688	719	719	0	0.0%	31	4.5%
LICENCES, PERMITS, FEES	2	0	2	2	0	0.0%	2	0.0%
<b>Total Expenses</b>	<b>\$1,625</b>	<b>\$1,722</b>	<b>\$1,872</b>	<b>\$1,992</b>	<b>\$120</b>	<b>6.4%</b>	<b>\$270</b>	<b>15.7%</b>
<b>Net Expenditures/(Revenues)</b>	<b>\$1,624</b>	<b>\$1,720</b>	<b>\$1,871</b>	<b>\$1,991</b>	<b>\$120</b>	<b>6.4%</b>	<b>\$271</b>	<b>15.7%</b>
<b>Full Time Complement</b>	<b>5</b>	<b>4</b>	<b>5</b>	<b>5</b>				

## Major changes in the 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Projected salary and benefit rate increase.



## Community Services Commission

The following summary provides an overview of the Commission, including a brief introduction, alignment to organizational direction, community impact, and an overview of each department that makes up the Community Services Commission.

### Introduction

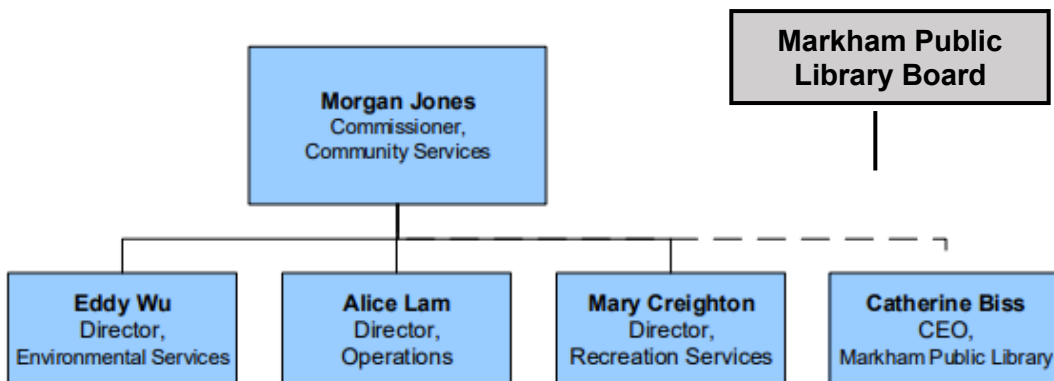
***“Working with the community to make Markham a vibrant place to live, work and play,”*** is the mission statement of the Community Services Commission. It is the largest in the organization in terms of budget, staffing complement, and the number of public-facing services and facilities operated. The following four departments, as coordinated by the Commissioner’s Office, deliver services the public has come to expect and rely upon:

1. [Environmental Services](#)
2. [Markham Public Library](#)
3. [Operations](#)
4. [Recreation Services](#)

Examples of services delivered to the public include drinking water, parks and forestry, public libraries, recreation programs and facilities, right-of-way assets management (e.g., bridges, culverts, and streetlights), roads and sidewalk maintenance, and waste and recycling collection.





The Commissioner’s Office is responsible for the overall coordination of business operations and strategic activities at the Commission level, special initiatives, and coordination with other Commissions and the Executive Leadership Team.

The current organizational structure of the Commission as shown below.



## Alignment to Organizational Direction

Our Commission takes on and participates in various initiatives across the organization. Below is a chart highlighting the corporate Strategic Plan goals and objectives for the 2020 to 2023 period.

Goal & Goal Statement	Exceptional Services by Exceptional People	Engaged, Diverse, Thriving and Vibrant City	Safe, Sustainable and Complete Community	Stewardship of Money and Resources
	 <p>We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.</p>	 <p>We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past.</p> <p>We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.</p>	 <p>We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.</p>	 <p>We demonstrate exceptional leadership using sound, transparent and responsible fiscal &amp; resource management, and policy development to mitigate risks while enabling efficient and effective service delivery.</p>
Objectives	<p>1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuous improvement of our services.</p> <p>1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.</p> <p>1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.</p>	<p>2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.</p> <p>2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.</p> <p>2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.</p>	<p>3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.</p> <p>3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.</p> <p>3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.</p> <p>3.4 Protect and enhance our natural environment and built form.</p>	<p>4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.</p> <p>4.2 Proactively manage our assets to maximize the return (financial, social, environmental &amp; cultural) on taxpayer investment.</p> <p>4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.</p>

## Community Impact

The table below illustrates the amount of positive impact our work has on the community we serve.

### 2024 Commission Facts



Markham Public Library initiative, *Life During A Pandemic*:

- 9.2 million visits at recreation facilities
- 117,561 direct **recreation program participants** and 355,994 **drop-in program participants**
- ~109,005 **hours** permitted to support community sports organizations.

- 59 provincial and above **sporting events** held
- 351 **volunteers** in system with total of 12,596 **hours completed**
- 4.43 million **physical and digital library items** borrowed
- 2.42 million **in-person library visits**
- 121,991 **street trees**
- 309 **parks and green spaces**, 289 **playgrounds**, and 243 km of **trails** maintained
- 2,282 lane km of **city roads** maintained, with an additional 81.7 lane km maintained in winter
- 1,395 km of **sidewalk** maintained
- 30,033 **streetlights** maintained
- 944 city **fleet licensed vehicles and non-licensed equipment** maintained
- 110 **culverts and vehicular & pedestrian bridges** inspected
- 30.21 million cubic metres of **water consumed** (*business and residential accounts*)
- 165 **textile donation bins** collected approximately 1.8 million kg of donated material for local charities
- 79.8% curbside and depot **waste diversion rate**

We aim to improve our services and programs relentlessly to benefit the public, users, customers, and visitors while bringing distinction and prestige to the City of Markham. Our pursuit of excellence resulted in **32 awards received in the last five years** by our Commission or the city, an external measure of the effectiveness of our programs and management practices.



### Departmental Overview

#### 1. [Environmental Services](#)

The Environmental Services Department brings together **Infrastructure**, **Waste and Environmental Management**, and **Waterworks**, as supported by the **Business Administration** function.

**Infrastructure** is responsible for managing 79% of the City's right-of-way assets that includes water, wastewater, stormwater, bridges, culverts, and streetlights. These assets are valued at \$7.6 billion. Other responsibilities include managing data, conducting studies, such as Environmental Assessments (EA), and setting infrastructure programs, such as condition audits, replacements, and rehabilitations, to maximize the life of assets to minimize operating costs and risks while achieving service levels.

**Waste and Environmental Management** is responsible for the collection of household garbage, recyclables, organic waste and yard waste from both homes and apartments/condominiums. Other key services include the operation of four community recycling depots, large appliance and scrap metal pickup, management of the City's textile recycling program, the development of waste diversion programs as well as public education and community outreach. Over the next few years, Waste and Environmental Management is focused on implementing initiatives designed to reduce household garbage generation rates as well as guiding the City through the transition of the Blue Box recycling program over to extended producer responsibility. Additionally, Markham is one of a handful of forward-looking municipalities in Canada and around the world to move beyond recycling and adopt a sustainable Zero Waste approach to the elimination of waste.

**Waterworks** is responsible for the operations and maintenance of the city's water distribution, wastewater, and stormwater collection systems, to ensure the systems are well maintained with minimal interruption to the services. The City purchases drinking water in bulk from York Region and distributes it to all residents and businesses through the City's water distribution system. Safe drinking water for consumers is achieved by conducting regular water samples to comply with Provincial Standards and City bylaws. Wastewater and stormwater are collected and managed to comply with legislative requirements, to mitigate environmental spills, erosion or flooding that can negatively impact the environment. Waterworks relies on systems modelling, leak detection, and new development review programs, to ensure the integrity of the drinking water and wastewater collection systems. Waterworks also provides CCTV inspection for emergency repairs of sewer mains; and utilities locates for construction projects citywide for City's underground infrastructure, where certified Waterworks Operators are on-call 24/7 to provide emergency response.

**Business Administration** is responsible for ensuring the department is compliant with corporate financial procedures, legislative requirements for technical and health & safety training, and the Ministry of Environment, Conservation and Parks regulations for the Drinking Water Quality Management Standard. Business Administration also manages water billing and acts as the liaison between residents and Alectra Utilities to resolve billing and water meter issues.



## 2. Markham Public Library

Markham Public Library (MPL) delivers library services and programs focused on the fundamental literacies of reading and writing, digital literacy, the learning of skills needed for success in education and the workplace, and the development of the social capital essential to strong communities.



We deliver on these goals through the following platforms of service that collectively build an equitable and socially resilient community:

- Library Branches** – Through 8 library branches, MPL provides vibrant and inclusive public spaces where residents interact with people from diverse backgrounds, thereby bridging divides, reducing social isolation, improving quality of life, and increasing economic mobility. Markham's libraries provide public spaces for social interaction, access to library resources for leisure reading, learning and literacy, family engagement, study spaces, and public computing services. Library branches are intentionally designed, managed and operated to welcome and attract people of all ages, races and backgrounds while providing experiences that encourage repeat visits and repeated interaction.
- Digital Library** – Through our website, we provide access to the library's digital resources that support online education and services, thereby serving as a hub for the development of digital literacy. Pursuant to the Digital Markham Strategy, we also provide Digital Media Labs that ensure inclusive public access to current technology (Internet, wifi, scanners and computers), and emerging technologies (e.g., 3D printing, graphic design hardware and software), along with the training services and programs needed to develop digital literacy skills.
- Library Programming** – On the Library's in-branch and digital platforms, and leveraged by over 60 community partnerships, we deliver programming for all ages to develop the fundamental literacies of reading and writing, advance digital and STEAM literacies, complement formal education, and foster both personal and economic development through lifelong learning.



Administratively, the Library reports to the Markham Public Library Board and the Commissioner of Community Services, ensuring, through its evidence-based allocation of resources, alignment with BMFT and municipal priorities.

### 3. Operations

The Operations Department is responsible for municipal roads, parks, forestry and corporate fleet services in the City of Markham, supported by 24/7 on-call operators to respond to all weather conditions and emergencies.

- **Roads, Fleet & Survey Division** is responsible for the maintenance of the City's municipal road and sidewalk network and corporate-wide fleet services. Activities include

winter maintenance, complete road rehabilitation, localized asphalt and concrete repairs, and maintenance of traffic safety devices, such as signs and guide rails. Other services include supporting special events through road closures, temporary traffic control, street sweeping, catch basin cleaning, maintenance of the storm water ditches within the City's road right-of-way and providing survey services to various internal departments.

Fleet & Supplies is responsible for the maintenance, repair, acquisition, parts inventory management, and safe operation of the diverse municipal fleet and equipment assets, including Fire & Emergency vehicles and apparatus. It partners with user departments to ensure the city fleet is maintained and operated safely and cost-effectively, supported by equipment specifications, operator training programs, and repair and maintenance operations.

- **Utility & Right-of-Way Division** is responsible for processing, coordination and approval all types of road permits and utilities permits for any type of work within the City's right-of-way. This division reviews engineering packages for Capital and Development projects, and maintains the streetlights, Parks and Parking lot lighting network. Additionally, this division provides environmental monitoring and maintains the gas collection system for the City's closed landfill at German Mills Meadow and Natural Habitat.
- **Parks, Horticulture and Forestry Division** is responsible for turf maintenance of parks and boulevards, urban forestry, and maintenance of park amenities such as play structures, sports field structures, irrigation systems, baseball diamonds, soccer fields, cricket and rugby pitches, and tennis courts. Other services include horticulture (flower and plant barrels, hanging baskets, park gardens and entrance features to the municipality), special events support, winter maintenance of sidewalk, parking lots, multi-use pathways, walkways of city-owned facilities, and monitoring of natural areas and valley lands.





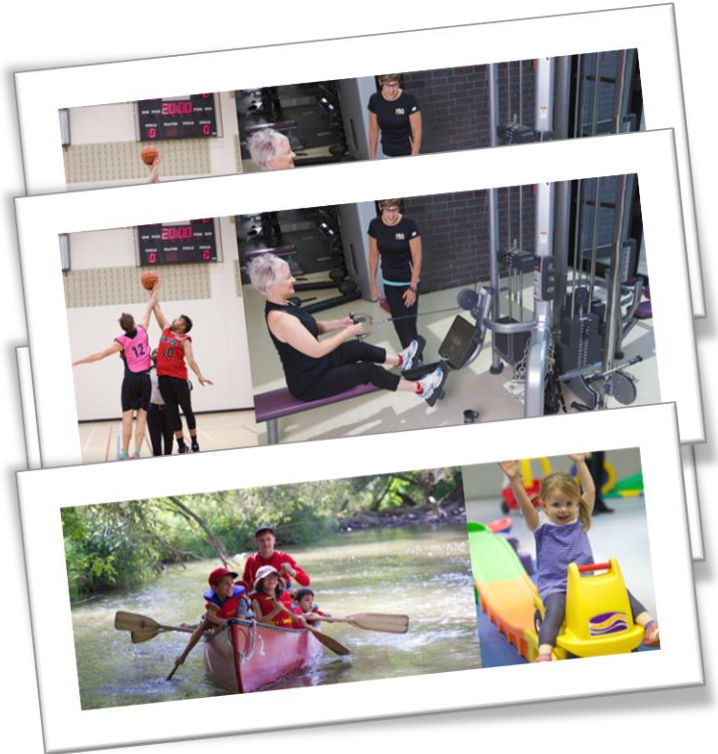
- **Business Operations Division** is responsible for providing support to the department. Business Operations handle the coordination and management of administration and accounting functions, including providing customer service, new staff onboarding set-up, capital and operating budget management, contract coordination, processing of invoices, ensuring compliance with the City's Finance and Procurement policies.

### 4. Recreation Services

The Recreation Services Department advocates for health, wellness, as well as creating a sense of community, belonging, and enjoyment.

The department is committed to improving the quality of life for Markham residents through the provision of quality leisure programming in well-maintained and welcoming municipal recreation facilities. We deliver programs and services through the following avenues:

- **Community Centres** – Through its 7 major community centres and 17 satellite facilities, Recreation Services is the proud provider of sport and leisure amenities to our community. Our state-of-the-art fitness centres, ice rinks, gymnasiums, and pools provide spaces for residents of all ages to develop important life skills. All of which aims to nurture a healthier and engaged active community for now and into the future.
- **Leisure Programming** – Program offerings include, but are not limited to, leisure activities for all age groups, summer camps for children, swimming lessons, and drop-in opportunities. Programs are offered at 59 locations, including City-operated Community Centres, schools, and parks throughout Markham, that deliver programming to an estimated 500,000+ participants each year. Recreation Services also partnered with five local senior clubs, which deliver programming for 5,000+ registered members. The department enhances its programming through creative partnerships with schools, parks, and other stakeholders.
- **Community Partnerships** – Recreation Services has established partnerships with over 100 minor sports organizations, community groups, and not-for-profit organizations. We work with our partners to provide indoor and outdoor facility rentals, thus enabling our community organizations to deliver sports programming that benefits our Markham residents.





## Budget 2025: A Markham Milestone

The Recreation Services Department extends beyond the walls of city-owned and operated facilities. The Community Hub at the Aaniin Community Centre and Library was established to help make the programs of local and regional community and social services organizations

more accessible to our residents. While the Hub continues to grow, it has partnered with over 25 organizations, such as the Markham Stouffville Hospital, Canadian Mental Health Association, Heartfulness Meditation, Senior Services Centre, YMCA Employment Services, and The Housing Help Centre.

- **Sports Development** – The Markham Pan Am Centre is a multi-purpose sports facility for training, competition, and hosting of local, provincial, national, and international sports competitions. The Markham Pan Am Centre has been identified as the 10<sup>th</sup> best sport facility hosting location in Canada. Approved by Markham Council in 2017, A Vision for Sport Development Strategy guides the development of our community sports network and aims to raise the profile of the city through sports tourism. Sports tourism is the fastest growing tourism sector and Markham has the capacity to host local, regional, provincial, national, and international events.
- **Volunteers** – Volunteers provide energy, new ideas, and talent and are a valuable resource in the delivery of our programs and events. It is a fundamental act of good citizenship, offering people of all ages a sense of community, confidence, and skills development.



## COMMUNITY SERVICES CONSOLIDATED (EXCLUDING WATERWORKS) 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
GRANTS AND SUBSIDIES	2,514	2,754	2,193	2,193	0	0.0%	(561)	-20.4%
LICENCES & PERMITS	398	89	329	329	0	0.0%	240	269.5%
USER FEES & SERVICE CHARGES	13,468	17,161	17,934	19,126	1,192	6.6%	1,965	11.5%
RENTALS	8,905	9,878	10,616	11,101	485	4.6%	1,223	12.4%
SALES	565	531	375	408	33	8.8%	(123)	-23.1%
RECOVERIES & CONTRIBUTIONS	1,295	1,448	681	681	0	0.0%	(766)	-52.9%
OTHER REVENUE	307	348	325	325	0	0.0%	(24)	-6.8%
INTER-DEPARTMENTAL RECOVERIES	913	913	913	913	0	0.0%	0	0.0%
Total Revenues	\$28,365	\$33,123	\$33,367	\$35,078	\$1,710	5.1%	\$1,955	5.9%
Expenses								
SALARIES & BENEFITS	\$57,686	\$60,441	\$60,525	\$66,349	\$5,824	9.6%	\$5,908	9.8%
PRINTING & OFFICE SUPPLIES	145	117	172	164	(8)	-4.5%	47	40.4%
PURCHASES FOR RESALE	424	321	352	357	5	1.5%	36	11.1%
OPERATING MATERIALS & SUPPLIES	2,201	2,296	2,040	2,149	109	5.3%	(147)	-6.4%
VEHICLE SUPPLIES	2,310	2,086	2,064	2,117	53	2.6%	31	1.5%
BOTANICAL SUPPLIES	330	283	337	353	16	4.9%	70	24.6%
CONSTRUCTION MATERIALS	3,320	1,342	2,448	2,478	30	1.2%	1,136	84.6%
UTILITIES	6,061	6,187	7,423	7,265	(158)	-2.1%	1,078	17.4%
COMMUNICATIONS	294	285	317	320	3	1.0%	34	12.1%
TRAVEL EXPENSES	62	72	83	74	(8)	-10.0%	2	2.9%
TRAINING	281	283	263	266	3	1.3%	(17)	-5.9%
CONTRACTS SERVICES AGREEMENTS	18,396	19,123	16,050	17,118	1,069	6.7%	(2,005)	-10.5%
MAINT. & REPAIR - TIME & MATERIAL	6,610	6,501	6,822	7,966	1,144	16.8%	1,464	22.5%
RENTAL/LEASE	549	651	660	671	11	1.7%	20	3.1%
INSURANCE	12	12	12	12	0	0.0%	0	0.0%
PROFESSIONAL SERVICES	249	476	156	172	16	10.0%	(304)	-63.8%
LICENCES, PERMITS, FEES	163	616	700	606	(94)	-13.4%	(10)	-1.6%
CREDIT CARD SERVICE CHARGES	454	643	361	450	89	24.6%	(193)	-30.0%
PROMOTION & ADVERTISING	92	79	129	126	(3)	-2.1%	46	58.3%
CONTRACTED MUNICIPAL SERVICES	17,109	18,115	17,722	18,382	661	3.7%	267	1.5%
OTHER PURCHASED SERVICES	964	969	969	980	12	1.2%	12	1.2%
OFFICE FURNISHING & EQUIPMENT	5	4	7	3	(4)	-57.1%	(1)	-19.1%
PMTS. TO CITIZENS/LOCAL GROUPS	67	48	53	53	0	0.0%	5	10.6%
MISCELLANEOUS EXPENSES	41	26	27	25	(2)	-7.4%	(2)	-5.9%
TRANSFER TO/(FROM) RESERVE	(2,608)	(1,035)	408	408	0	0.0%	1,443	-139.4%
Total Expenses	\$115,217	\$119,942	\$120,095	\$128,864	\$8,769	7.3%	\$8,922	7.4%
Net Expenditures/(Revenues)	\$86,852	\$86,819	\$86,728	\$93,787	\$7,059	8.1%	\$6,967	8.0%
TRANSFERS TO/(DRAW FROM) RESERVES	(\$2,608)	(\$1,035)	\$408	\$408	\$0	0.0%	\$1,443	-139.4%
Full Time Complement	344	346	356	362				



## ENVIRONMENTAL SERVICES – INFRASTRUCTURE 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
<b>Revenues</b>								
GRANTS AND SUBSIDIES	0	0	0	0	0	0.0%	0	0.0%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenses</b>								
SALARIES & BENEFITS	\$857	\$840	\$1,170	\$1,069	(\$101)	-8.6%	\$229	27.3%
PRINTING & OFFICE SUPPLIES	3	3	4	4	0	0.0%	0	8.5%
OPERATING MATERIALS & SUPPLIES	32	27	28	28	0	0.0%	2	6.9%
COMMUNICATIONS	3	3	1	1	0	0.0%	(2)	-65.4%
TRAVEL EXPENSES	6	9	10	10	0	0.0%	0	1.1%
TRAINING	1	0	9	9	0	0.0%	9	36487.5%
MAINT. & REPAIR - TIME & MATERIAL	0	0	3	0	(3)	-100.0%	0	0.0%
RENTAL/LEASE	0	0	0	0	0	0.0%	(0)	-100.0%
PROFESSIONAL SERVICES	0	0	0	0	0	0.0%	0	0.0%
LICENCES, PERMITS, FEES	5	5	12	12	0	0.0%	7	132.8%
OTHER PURCHASED SERVICES	20	23	23	34	11	48.3%	11	48.3%
<b>Total Expenses</b>	<b>\$928</b>	<b>\$910</b>	<b>\$1,260</b>	<b>\$1,166</b>	<b>(\$93)</b>	<b>-7.4%</b>	<b>\$256</b>	<b>28.1%</b>
<b>Net Expenditures/(Revenues)</b>	<b>\$928</b>	<b>\$910</b>	<b>\$1,260</b>	<b>\$1,166</b>	<b>(\$93)</b>	<b>-7.4%</b>	<b>\$256</b>	<b>28.1%</b>
<b>Full Time Complement</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>13</b>				

### Major changes in 2025 Budget from the 2024 Budget:

No significant changes.



## ENVIRONMENTAL SERVICES – WASTE 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
<b>Revenues</b>								
GRANTS AND SUBSIDIES	2,173	2,464	1,922	1,922	0	0.0%	(542)	-22.0%
USER FEES & SERVICE CHARGES	41	40	37	37	0	0.0%	(2)	-5.8%
SALES	160	121	110	110	0	0.0%	(11)	-8.9%
RECOVERIES & CONTRIBUTIONS	148	381	62	62	0	0.0%	(320)	-83.8%
OTHER REVENUE	118	129	147	147	0	0.0%	18	13.8%
<b>Total Revenues</b>	<b>\$2,641</b>	<b>\$3,135</b>	<b>\$2,279</b>	<b>\$2,279</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$857)</b>	<b>-27.3%</b>
<b>Expenses</b>								
SALARIES & BENEFITS	\$497	\$440	\$549	\$645	\$96	17.5%	\$205	46.6%
PRINTING & OFFICE SUPPLIES	\$6	\$5	\$6	\$6	0	0.0%	0	5.0%
PURCHASES FOR RESALE	\$273	\$190	\$257	\$266	8	3.2%	76	39.9%
OPERATING MATERIALS & SUPPLIES	\$65	\$88	\$111	\$115	4	3.2%	27	30.5%
UTILITIES	\$4	\$3	\$2	\$2	0	0.0%	(0)	-12.9%
COMMUNICATIONS	\$7	\$5	\$4	\$4	0	0.0%	(1)	-14.2%
TRAVEL EXPENSES	\$2	\$3	\$4	\$4	0	0.0%	0	15.0%
CONTRACTS SERVICES AGREEMENTS	\$270	\$258	\$122	\$122	0	0.0%	(136)	-52.6%
MAINT. & REPAIR - TIME & MATERIAL	\$15	\$26	\$25	\$25	0	0.1%	(2)	-5.8%
RENTAL/LEASE	(\$0)	\$0	\$0	\$0	0	0.0%	0	0.0%
PROFESSIONAL SERVICES	\$9	\$0	\$12	\$12	0	0.0%	12	0.0%
LICENCES, PERMITS, FEES	\$2	\$3	\$2	\$2	0	0.0%	(1)	-23.0%
CREDIT CARD SERVICE CHARGES	\$5	\$8	\$4	\$4	0	0.0%	(4)	-51.7%
CONTRACTED MUNICIPAL SERVICES	\$14,742	\$15,504	\$15,657	\$16,305	648	4.1%	801	5.2%
OTHER PURCHASED SERVICES	\$30	\$33	\$33	\$34	1	2.9%	1	2.9%
<b>Total Expenses</b>	<b>\$15,926</b>	<b>\$16,565</b>	<b>\$16,788</b>	<b>\$17,544</b>	<b>\$757</b>	<b>4.5%</b>	<b>\$979</b>	<b>5.9%</b>
<b>Net Expenditures/(Revenues)</b>	<b>\$13,285</b>	<b>\$13,430</b>	<b>\$14,509</b>	<b>\$15,266</b>	<b>\$757</b>	<b>5.2%</b>	<b>\$1,836</b>	<b>13.7%</b>
<b>Full Time Complement</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>				

### Major changes in 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Projected salary and benefit rate increase.

**Contracts & Service Agreements:** Increase due to higher waste collection contract.



## ENVIRONMENTAL SERVICES – WATERWORKS

### 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
<b>Sales &amp; Purchase of Water Revenue</b>								
FINES/ BILLINGS	143,876	148,995	149,562	152,818	3,257	2.2%	3,823	2.6%
CONTRACTED MUNICIPAL SERVICES	(108,005)	(109,946)	(115,078)	(117,637)	(2,559)	2.2%	(7,691)	7.0%
<b>Total Sales &amp; Purchase of Water Revenue</b>	<b>\$35,871</b>	<b>\$39,049</b>	<b>\$34,483</b>	<b>\$35,181</b>	<b>\$698</b>	<b>4.4%</b>	<b>(\$3,868)</b>	<b>9.6%</b>
<b>Other Revenues</b>								
USER FEES & SERVICE CHARGES	520	669	545	545	0	0.0%	(125)	-18.6%
SALES	593	890	578	578	0	0.0%	(312)	-35.0%
RECOVERIES & CONTRIBUTIONS	376	641	300	300	0	0.0%	(341)	-53.2%
OTHER REVENUE	(30)	0	14	14	0	0.0%	14	0.0%
<b>Total Other Revenues</b>	<b>\$1,458</b>	<b>\$2,200</b>	<b>\$1,436</b>	<b>\$1,436</b>	<b>\$0</b>	<b>0.0%</b>	<b>(\$763)</b>	<b>-34.7%</b>
<b>Other Expenses</b>								
SALARIES & BENEFITS	\$7,949	\$8,008	\$8,831	\$10,102	\$1,271	14.4%	\$2,095	26.2%
PRINTING & OFFICE SUPPLIES	16	10	34	34	0	0.0%	24	231.4%
OPERATING MATERIALS & SUPPLIES	111	92	130	130	0	0.1%	38	41.4%
CONSTRUCTION MATERIALS	248	443	333	317	(16)	-4.9%	(126)	-28.5%
UTILITIES	43	36	39	39	0	0.0%	3	9.5%
COMMUNICATIONS	40	34	47	47	0	0.0%	13	38.4%
TRAVEL EXPENSES	28	47	47	53	7	14.8%	6	13.6%
TRAINING	70	94	79	125	46	58.7%	31	32.8%
CONTRACTS SERVICES AGREEMENTS	3,488	3,674	3,387	3,779	393	11.6%	106	2.9%
MAINT. & REPAIR - TIME & MATERIAL	424	816	485	516	31	6.5%	(300)	-36.8%
RENTAL/LEASE	2	1	4	4	0	0.0%	3	218.8%
PROFESSIONAL SERVICES	73	26	141	141	0	0.0%	115	449.6%
LICENCES, PERMITS, FEES	83	85	73	88	16	21.5%	3	3.6%
CREDIT CARD SERVICE CHARGES	4	2	1	1	0	0.0%	(1)	-43.3%
OTHER PURCHASED SERVICES	3,100	3,004	3,004	3,515	511	17.0%	511	17.0%
WRITE-OFFS	1	44	3	3	0	0.0%	(41)	-93.1%
<b>Total Other Expenses</b>	<b>\$15,680</b>	<b>\$16,416</b>	<b>\$16,638</b>	<b>\$18,896</b>	<b>\$2,259</b>	<b>13.6%</b>	<b>\$2,480</b>	<b>15.1%</b>
<b>Net Expenditures/(Revenues)</b>	<b>(\$21,648)</b>	<b>(\$24,832)</b>	<b>(\$19,282)</b>	<b>(\$17,721)</b>	<b>\$1,561</b>	<b>-8.1%</b>	<b>\$7,111</b>	<b>-28.6%</b>
TRANSFERS TO/(DRAW FROM) RESERVES	\$21,648	\$24,832	\$19,282	\$17,721	(\$1,561)	-8.1%	(\$7,111)	-28.6%
<b>Full Time Complement</b>	<b>65</b>	<b>65</b>	<b>69</b>	<b>71</b>				

#### Major changes in 2025 Budget from the 2024 Budget:

**Fines/Billings:** Increased due to higher projected consumption volumes.

**Salaries & Benefits:** Projected salary and benefit rate increase.

**Travel Expenses & Training:** Increased due to requirements for staff to attend more conferences and training courses, largely due to legislative changes.

**Contracted Municipal Services:** Increased due to higher billings from Region of York impacted by higher consumption volume.

**Licences, Permits, Fees:** Increased due to greater number of staff requiring certification/professional membership.

**Transfers to Reserves:** Represents a transfer of the budgeted surplus to Reserve in order to fund capital projects required to maintain the water and wastewater infrastructure.



## ENVIRONMENTAL SERVICES BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Ensure:  1. Timely response to customer inquiries. 2. Appointments are on-time. 3. Customers are treated with fairness and respect. 4. Minimize the number and duration of service interruptions.	Conduct one formal customer satisfaction survey or Focus Group on departmental service(s) with the aim to measure and inform on the effectiveness of our services and processes, in addition regular convenience surveys (BMFT Action 1.1.1).  Customer Satisfaction metrics being reviewed with Top Management as part of DWQMS Management Review twice per year.
		Participate in the process to transit of Water Billing service providers. Staff in Finance are currently evaluating the feasibility of a service provider to determine if it warrants the development of a Business Case for ELT's consideration.
		Continue to plan and conduct proactive maintenance program to City's infrastructure owned by the department in order to minimize service interruptions.
		Battery Recycling Program: Ongoing education and promotion for storage/recycling of all types of batteries. Short-term options for revenue generation are being evaluated, long-term RFP + contract for revenue generation, collection services, partnership and program expansion being developed.
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Leverage technology, where necessary and feasible, to improve work flow, data capture, and decision-making.	Support the advancement of Digital Markham / "Frictionless City" (BMFT Actions 1.2.3 and 3.4.4). Pilot textile bin sensors program completed, and continue to evaluate with City Partners as part of the Best of the Best 2 Diversion Strategy (BMFT Action 3.4.4).
		Align existing Supervisory Control And Data Acquisition (SCADA) instrumentation to meet Life Cycle standards and implement SCADA audit recommendations, in coordination with ITS.
		Continue to review technology opportunities for enhancing waste diversion in multi-residential buildings, as part of Best of Best 2 Diversion Strategy (BMFT Action 3.4.4).
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Develop a supportive work environment that provides opportunities for employees to grow and contribute to the overall direction and directives of the Department.	Continue to undertake succession management by providing opportunities for secondment, and document position tasks (BMFT Action 1.3.2).
		Continue to follow corporate policies and guidelines with the use the Hybrid Work Model and Flexible Work Hours tools to attract and retain talent.





## Budget 2025: A Markham Milestone

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
# of Formal Customer Satisfaction Surveys Completed	1	1	1	1	1	1	Ongoing
Overall rating on specific services surveys (informal door hangers, phone call follow-ups)	99%	99.81%	99.8%	80%	80%	80%	Ongoing
Recognition Rating <sup>1</sup>	58	N/A	N/A	>=65%	>=65%	>=65%	Ongoing
Staff Satisfaction Rating <sup>1</sup>	60.5	N/A	N/A	>=70%	>=70%	>=70%	Ongoing
Organizational Engagement Index from Staff Sat Survey <sup>1</sup>	58.5	N/A	N/A	70%	70%	70%	Ongoing
# of Hours of Training per employee – PS data	6.8	6.1	14.3	5.0	8.0	8.0	2025
Staff Absenteeism (average # of days per employee)	9.2	9	11.1	<=8.4	<=8.4	<=8.4	Ongoing
# of days lost due to injury	0	0	95	0	0	0	Ongoing
% of Three Stream Waste Collection provided on scheduled day	N/A	90%	99%	100%	100%	100%	2025

Note: <sup>1</sup> - Data is generated every even year, except 2020 was completed in 2021

### GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Provide better knowledge to the community regarding services provided by Environmental Services, and to support community engagement initiatives.	Continue to develop and deliver a series of education and promotional videos to showcase various departmental services, with a focus on tap water, single-use plastics, upcoming change in blue box program, and storm water management. Participate in Neighbourhood Partnership Strategy, as required (BMFT Action 2.1.1).
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Apply the diversity lenses during recruitment as applicable.	Continue to support the Diversity and Eliminating Anti-Black Racism Action Plans, including the use of diversity lenses in the recruitment of talent (BMFT Action 2.2.4).
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Participate in various benchmarking activities, and strive to be the best of the best.	Continue to support Markham's World Council on City Data certification by providing annual departmental data. Provide input for water, wastewater and storm water servicing strategies in targeted growth area of the City.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
# of promotional videos/materials developed and delivered to showcase and promote ES activities	N/A	4	8	8	8	10	2026



## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support the Yonge North Subway Extension (YNSE) project.	Continue to participate in the YNSE project, as required (BMFT Action 3.1.1).
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Manage Growth Impact on Service Delivery – provide input and review resources requirements to support future growth.	<p>Monitor and participate in community intensification projects and initiatives from the Development Services Commission to ensure departmental service mandates are maintained and advanced (BMFT Action 3.2).</p> <p>Provide sound technical comments on development application proposals to advance environmental services mandate and considerations.</p>
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Involve in emergency preparedness corporately, as well as ensuring Business Continuity.	<p>Participate in Emergency Management Program Committee, ensure training of staff, and participate in mock emergency exercises at all levels.</p> <p>Ensure departmental Business Continuity Plan (BCP) is up-to-date, executable, and staff are trained in its implementation.</p>
	Provide quality drinking water and wastewater services to the residents and businesses in Markham that meet, if not exceed, legislative requirements.	<p>Ensure water systems operate efficiently and are maintained in compliance with DWQMS and any other applicable regulatory requirements.</p> <p>Continue to develop and implement components of the wastewater management system and the city's Consolidated Linear Infrastructure Environmental Compliance Approval (CLI_ECA).</p> <p>Continue with the implementation and enforcement of the ICI Backflow Prevention program.</p> <p>Continue to implement Inflow &amp; Infiltration (I&amp;I) Reduction strategies in order to meet York Region Target this year.</p>
	Adopt Asset Management practices to manage City assets and protect City infrastructure to address impacts of extreme weather.	<p>Continue to implement Flood Control Remediation program in West Thornhill by completing Phase 4B construction in Q2, 2024. Phase 4C and 4D design is on hold pending completion of Yonge Street Corridor Secondary Master Servicing Study (BMFT Action 3.3.2).</p> <p>Complete Markham Village Flood Control Remediation Phase 1 Design by Q4, 2025 (BMFT Action 3.3.2).</p> <p>Complete Don Mills Channel SWM Pond and Culverts #1 &amp; #2 Design by Q4, 2025.</p>



## Budget 2025: A Markham Milestone

		Adhere to the city's Asset Management practices in managing water, wastewater, stormwater, structures, and streetlight network and support the strategies to mitigate the impacts of extreme weather (BMFT Action 3.3.3).
3.4 Protect and enhance natural environment and built form.	Provide opportunities to protect the built and natural environment.	Continue with the long-term plan to improve Swan Lake Water Quality.
		Continue to work with Engineering Dept. to develop the City's guideline and standards for Underground Stormwater Management Tanks and Life Cycle costing to support Alternative Infrastructure Policy.
		Ongoing interaction with provincial regulators as new Blue Box program is finalized, and ensure other departments (Ops and Rec) are participating, as required (BMFT Action 3.4.4).

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
# of days Markham is under a partial or full Boil Water Advisory	0	0	0	0	0	0	Ongoing
MECP Inspection Rating	100%	100%	95.07%	100%	100%	100%	Ongoing
# of water quality customer complaints per 1000 people served	0.17	0.048	0.138	0.20	0.20	0.20	2025
# of watermain break per 100km of watermain	0.46	0.91	1.0	<5.00	<5.00	<5.00	Ongoing
Waste diversion rate (Curbside and Depots)	79%	79.7%	80%	82%	85%	85%	2025
Compliance rate of drinking water quality	99.9%	99.8%	99.8%	99%	99%	99%	Ongoing
Markham's Infrastructure Leakage Index (ILI)	1.27	1.2	1.1	1.2	1.2	1.2	Ongoing



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Complete multi-year budget per City's financial policies/practices.	Complete approved capital projects in accordance to policy, specifically annual projects within the budget year, minor projects within 1 year of initiation, and major projects per project schedule.
	Seek available Federal/Provincial funding sources to support City projects in order to loosen the financial burden to taxpayers.	Actively research and apply to any applicable external funding opportunities such as DMAF, to fund City projects (BMFT Action 4.1.1).
	Initiate water audit program within city facilities, for proper water usage and management.	Perform water audit in City facilities with the goal to reduce water consumption and seek further opportunities to increase water revenue (BMFT Action 4.1.2).
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Efficiently manage Life Cycle reserve, condition assessment, capital budget requests and databases.	Complete Life Cycle reserve study by Q2 and capital budget requests in accordance to budget calendar.
	Develop Asset Management Plans for city-owned assets that considers accountability, risk of ownership, and fiscal stewardship.	Continue to support the update of the 2024 Corporate Asset Management Plan as per legislative requirements (BMFT Action 4.2.1). Evaluate Automated Meter Reading (AMR) / Advanced Metering Infrastructure (AMI) and determine next steps, in conjunction with the Water Billing Transition initiative.
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.		

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
Residential water consumption (litres per capita per day)	198	202.54	193.3	184	150	150	2040
Gross non-revenue water (% of volume)	10.9%	10.3%	9.0%	<11.0%	<11.0%	<11.0%	Ongoing
Net Operating Cost to Provide Water & Wastewater Services per Population Served	\$35.09	\$38.88	\$38.85	<\$40.00	<\$40.00	<\$40.00	Ongoing
Project Completion Rate – Environmental Services	72%	100%	93%	>=80%	>=80%	>=80%	Ongoing



## ENVIRONMENTAL SERVICES LONG-TERM BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Ensure: 1. Timely response to customer inquiries 2. Appointments are on-time 3. Customers are treated with fairness and respect 4. Minimize the number and duration of service interruptions.	Conduct one formal customer satisfaction survey or Focus Group on specific departmental services, to measure and inform on the effectiveness of our services and processes (BMFT Action 1.1.1).	2026+
		Complete process to develop and implement a new Water Billing process.	2026
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Leverage technology, where necessary and feasible, to improve work flow, data capture, and decision-making.	Continue to seek new technologies in order to enhance departmental needs and improve operations	2026+
		Continue the standardize SCADA components to meet the developed Supervisory Control And Data Acquisition (SCADA) design standards and related SOPs.	2026+
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Develop a supportive work environment that provides opportunities for employees to grow and contribute to the overall direction and directives of the Department.	Continue succession planning for department (BMFT Action 1.3.2)	2026+
		Participate in development of new leadership program as part of Culture and Business Transformation.	2026+



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Support community engagement initiatives.	Continue to provide water, waste and infrastructure education and public engagement through promotional videos, school outreach, and internet.	2026+
		Advocate for Zero Waste events in the city and provide advice in the development of Special Events Strategy (BMFT Action 2.1.4).	2026+
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.		Continue to support the Diversity and Eliminating Anti-Black Racism Action Plans (BMFT Action 2.2.4).	2026 - 2028
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.		Support Markham's World Council on City Data certification by providing annual departmental data.	2026+
		Continue to participate in external benchmarking initiatives.	2026+



## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Support the Yonge North Subway Extension (YNSE) project.	Continue to support the YNSE project, as required (BMFT Action 3.1.1).	2026+
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Manage Growth Impact on Service Delivery – provide input and review resources requirements to support future growth.	Provide sound technical comments on development application proposals to advance environmental services mandate and considerations.	2026+
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Involve in emergency preparedness corporately, as well as ensuring Business Continuity.	Continue to conduct mock exercises to test department's DOC (Department Operation Centres) and business continuity plan and participate in mock corporate emergency exercise as required.	2026+
	Provide quality drinking water and wastewater services to the residents and businesses in Markham that meet, if not exceed, legislative requirements.	Continue to ensure all legislative requirements are met to provide safe drinking water.	2026+
		Continue to implement I&I Reduction to meet York Region Target.	2026+
3.4 Protect and enhance our natural environment and built form.	Provide opportunities for our residents to divert as much waste resources from landfill as possible.	Continue with the implementation of "Best of Best 2" Waste Diversion Strategy (BMFT Action 3.4.4).	2026+





## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Complete multi-year budget per City's financial policies/practices.	Complete approved capital projects accordingly to policy, specifically annual projects within the budget year, minor projects within 1 year of initiation, and major projects per project schedule.	2026+
	Efficiently manage Life Cycle reserve, condition assessment, capital budget requests and databases.	Continue to complete annual review of Life Cycle reserves and make capital project requests .	2026+
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Develop Asset Management Plans for city- owned assets that considers accountability, risk of ownership, and fiscal stewardship.	Support the update of the Corporate Asset Management Plan as per legislative requirements ( <i>BMFT Goal 4.2.1</i> ).	2026+
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.			



## MARKHAM PUBLIC LIBRARY 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
GRANTS AND SUBSIDIES	274	241	229	229	0	0.0%	(13)	-5.2%
USER FEES & SERVICE CHARGES	462	563	758	527	(231)	-30.5%	(36)	-6.4%
RENTALS	16	28	57	30	(27)	-47.2%	2	7.2%
SALES	86	140	103	133	30	29.2%	(8)	-5.5%
RECOVERIES & CONTRIBUTIONS	7	12	0	0	0	0.0%	(12)	-100.0%
Total Revenues	\$845	\$986	\$1,147	\$919	(\$228)	-19.9%	(\$67)	-6.8%
Expenses								
SALARIES & BENEFITS	\$13,313	\$13,624	\$13,740	\$14,433	\$694	5.0%	\$809	5.9%
PRINTING & OFFICE SUPPLIES	29	26	35	26	(9)	-24.8%	0	0.6%
PURCHASES FOR RESALE	2	4	0	0	0	0.0%	(4)	-100.0%
OPERATING MATERIALS & SUPPLIES	117	105	114	114	0	0.0%	10	9.1%
UTILITIES	158	152	176	176	0	0.0%	24	15.5%
COMMUNICATIONS	150	154	164	169	5	3.1%	15	10.1%
TRAVEL EXPENSES	26	29	35	35	0	0.0%	6	20.8%
TRAINING	46	50	54	54	0	0.0%	4	7.0%
CONTRACTS SERVICES AGREEMENTS	228	252	269	269	1	0.2%	17	6.8%
MAINT. & REPAIR - TIME & MATERIAL	191	194	213	216	4	1.7%	22	11.5%
RENTAL/LEASE	11	14	14	14	0	0.0%	(1)	-4.8%
INSURANCE	12	12	12	12	0	0.0%	0	0.0%
PROFESSIONAL SERVICES	118	108	68	83	16	23.0%	(25)	-23.1%
LICENCES, PERMITS, FEES	19	30	22	29	7	33.0%	(1)	-3.5%
CREDIT CARD SERVICE CHARGES	13	15	11	11	0	0.0%	(3)	-20.8%
PROMOTION & ADVERTISING	23	22	33	36	3	9.2%	13	60.0%
OTHER PURCHASED SERVICES	913	913	913	913	0	0.0%	0	0.0%
OFFICE FURNISHING & EQUIPMENT	5	4	7	3	(4)	-57.1%	(1)	-19.1%
MISCELLANEOUS EXPENSES	1	1	4	4	0	0.0%	3	182.8%
Total Expenses	\$15,376	\$15,710	\$15,883	\$16,599	\$716	4.5%	\$889	5.7%
Net Expenditures/(Revenues)	\$14,532	\$14,724	\$14,736	\$15,680	\$944	6.4%	\$956	6.5%
Full Time Complement								
	76	77	78	78				

### Major changes in 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Projected salary and benefit rate increase.



## MARKHAM PUBLIC LIBRARY BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Implement effective mechanisms for ongoing stakeholder feedback and engagement.	Promote and expand reach of library user satisfaction survey (Counting Opinions).
	Consult the community to inform and guide decision-making re strategic and operational priorities for Markham's library system.	Leveraging Your Voice Markham, along with other tools, design and implement resident survey regarding their preferred future vision for library services, content and facilities.
		Conduct community and stakeholder consultation to inform the 2025 update of the library strategic plan: <ul style="list-style-type: none"> <li>Focus groups to clarify issues or survey findings or gather information that will help determine how the community may respond to a service.</li> <li>Community conversations: meaningful dialogue to understand experiences, perceptions and shared priorities of the community.</li> </ul>
		Develop new library strategic plan in 2025.
	To, based on the community consultation described above, improve the customer experience in terms of engaging new members and encouraging return visits.	Refresh MPL's Customer Experience Strategy with a strong focus on self-service options, and new member engagement.
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	To align library services with changing community priorities.	Implement Member Engagement Strategy to identify potential opportunities for membership growth based on community data, and target services to underrepresented segments in Markham.
	To engage the community in education regarding new and leading technologies, advancing digital literacy skills.	Enhance usage of MPL's Makerspace and Digital Literacy Services through new service offerings, outreach and engagement activities
		Pending external funding, implement a Digital Skills Development Learning Lab at Aaniin Library to support reskilling and workforce readiness.
	To ensure seniors are included in digital experiences and services, advancing digital literacy across all ages.	Pending external funding, implement a senior-led Virtual Reality program to support individuals experiencing dementia and their caregivers.



## Budget 2025: A Markham Milestone

Strategic Objective	Departmental Objective	Departmental Action
		Launch the Dementia Friendly Library project, to leverage the makerspaces and digital services to support accessibility and inclusion for Older Adults experiencing cognitive decline.
	To take digital literacy services into under-served neighbourhoods, thereby advancing digital inclusion.	Develop a business plan for MPL's first mobile library and makerspace to expand digital literacy reach in community in Markham not served by traditional branches, and identify funding and partnership opportunities for funding.
	To ensure library digital services are informed by and consistent with cyber-security best practices.	Implement recommendations of the cyber-security audit.
	To ensure the currency of the library's technology planning and digital service delivery.	To keep pace with rapidly changing IT products and community needs, develop a 4 year Library Technology Roadmap, based on consultation with community and other stakeholders.
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Empower staff to effectively deliver service excellence in a changing and challenging post-pandemic service environment.	Focus staff learning and development on managing complex service interactions and safety in the branches.
	To plan for succession.	Develop plan for succession planning, to prepare for future changes in skills needed to manage and lead libraries of the future, and ensure the talent pipeline is primed with people who can drive innovation and service excellence.
	To support the delivery of exceptional services to our community by focusing on our people and addressing any limiting factors that are holding us back.	Implement strategies to address limiting factors identified through corporate cultural values survey.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2024	2025 Target	Long-Term Target	LT Target Year
# of formal customer surveys* completed	0	1	0	1	1	6	2	2026
Overall customer satisfaction from Counting Opinions online survey	8.59	8.31	8.4	8.8	8.8	8.8	9	2026
% of material borrowing through self-service	58.00%	83.30%	83.20%	85%	85%	86%	90%	2026
# of learning hours per staff FTE (includes part-time)	20.9	10.3	6.19	15	4.42	14	18	2026

\*2024 Surveys: Library Strategic Plan Survey, Content Survey, Tech Roadmap Survey, Bridge Survey, Project Outcome Surveys, Customer Satisfaction Surveys.



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	To focus on key age groups to better engage and connect.	Develop new program opportunities that enhance social connection and civic engagement for youth and older adults.
	To improve community connection and access to library content.	Improve branch experience through a large-scale collection shifting project at all branches to enhance findability and access to materials.
	To leverage and optimize the impact and ROI of existing community facilities and services, enhancing their role and benefits as community destinations that build social trust and in-person bonds.	Develop and implement the Stronger Markham project, with subthemes, and promoting our spaces as places to strengthen social connection.
	To strengthen Markham families by connecting them to and leveraging our facilities and resources.	Develop and implement the Strong Families initiative, promoting healthy family lifestyles.
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	To enrich the fabric of our communities through exceptional cultural and social experiences in our facilities.	Enhance the library's role as a community hub through development of partnerships with local cultural and recreational facilities to increase civic participation, social inclusion and increase access to cultural and recreational opportunities for financially-barriered community members.
		Develop and launch a refreshed Library Content Strategy to align with community priorities for literacy, reading skill development and educational achievement, and maximize ROI on funding.
	To develop the reading skills of deep immersion needed to support serious study at the university level and develop the pipeline of graduates who are ready to join the Markham workforce.	Develop and implement the Reading Markham project, to encourage the next generation of readers to develop the habit of sustained and enthusiastic reading for pleasure and the ability to read with deep attention, thereby preparing them for success in post-secondary education and careers.
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	To broaden and enhance the reach and inclusivity of Markham's digital literacy strategies.	Build on 2024's Digital Literacy Week programs to create it as an annual signature Library Month program (ties in CyberSecurity Month, Media Literacy Week and Canadian Library Month), all in October, to create a Markham specific event centred on digital literacy.



## Budget 2025: A Markham Milestone

Strategic Objective	Departmental Objective	Departmental Action
		Expand digital literacy support for the community through the implementation of new programming including cybersecurity and anti-fraud training for older adult newcomers, information integrity programming, and AI awareness programs for the community.
		Implement services to support neurodiverse library users, include the sensory support pop-up space.
		Implement partnership-based programming for Older Adults to support ageing-in-place and digital literacy in collaboration with the Unionville Home Society and other local agencies.
		Develop and implement the Aging Well through promotion of available community services that advance lifestyle choices that support healthy aging and longevity.
		Launch Year 2 of the MPL Inclusion, Diversity, Equity and Accessibility (IDEA) Action Plan, to activate City Diversity and Inclusion, and the ABR Plan.
	To ensure library materials are aligned with community needs and support cross-cultural understanding.	Conduct a follow-up diversity audit of library materials to measure improvement and ensure library materials (the "Collection") reflects Markham's diversity.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2024	2025 Target	Long-Term Target	LT Target Year
# Library materials borrowed (physical and digital) ('000s)	2,364	3,716	4,275	4,500	4,500	5,000	5,000	2026
# Library materials borrowed (physical and digital) per capita*	6.67	10.48	12.25	15	12.38	16	25	2026
Physical visits to library branches (000s)	219.7	1,073	2,108	2,500	2,418	2,500	2,600	2026
# views reading lists, blogs (staff-created web content)				160,000	167,237	168,000	170,000	2026
Community engagement # (outreach, engagement with social media)				25,000	25,035	25,500	26,000	2026

\*2024 per capita KPIs are based on a 2024 year-end population of 363,622.



## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	To develop feasible and sustainable CCS strategies for the provision of outstanding indoor community amenities (community centre, recreation and library facilities).	Study strategies, policies and best practices across GTA municipalities regarding investment in indoor community infrastructure (expansions, renovations and new-builds).
	To support the development of complete communities in growth areas.	Continue to support growth planning projects through the provision of outstanding community amenities, particularly in intensification areas – Langstaff, Yonge Street Corridor, etc.
	Plan community service amenities and facilities for growth areas	Participate in the Civic Square Study project for Markham Centre.
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.		Continue to participate in emergency planning program and responses.
		Promote community resiliency and community safety through branches and information resources.
3.4 Protect and enhance natural environment and built form.	Promote Environmental Literacy in the community	Continue to implement the MPL Sustainable Library Strategy.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2024	2025 Target	Long-term Target	LT Target Year
Sq.ft. of library space per capita*	0.47	0.46	0.46	0.46	0.46	0.46	TBD	TBD
Physical visits to library branches (000s)	219.7	1,073	2,108	2,500	2,418	2,600	2,700	2026
Physical visits to library branches per capita*	0.62	3.03	7.22	7.0	6.65	7.0	7.1	2026

\*2024 per capita KPIs are based on a 2024 year-end population of 363,622.





## Budget 2025: A Markham Milestone

### GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	To advance revenue plan.	Continue to investigate and where appropriate implement new revenue sources.
	To advance funding strategy	Work with provincial public library sector to advocate for increased library funding in the context of municipal fiscal challenges.
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Advance service planning for continuous improvement.	Improve services through analysis of survey data and feedback (as described at 1.1).
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Increase public access to library performance metrics, policies, etc.	Use available communication tools to push out the library narrative (numbers, outcomes, policies).
		Support BMFT reporting, and corporate list of annual achievements.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2024	2025 Target	Long-term Target	LT Target Year
% completion of capital projects (Finance data)	100%	N/A	N/A	100%		100%	100%	
Library Operating Budget per Capita*	39.03	38.4	39.52	40.67	40.52	40.7	TBD	TBD

\*2024 per capita KPIs are based on a 2024 year-end population of 363,622.



## MARKHAM PUBLIC LIBRARY LONG-TERM BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.			
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	To ensure the library's public technology and digital service delivery meets community needs.	Implement the Library Technology Roadmap, in partnership with IT. . Implement Year Two of the MPL Digital Literacy Strategy	2026  2026
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	To ensure our people are ready for leadership.	Implement plan for succession planning project, to prepare the department for future changes in skills needed to manage and lead libraries of the future, and ensure the talent pipeline is primed, through coaching, peer mentoring, etc. with people who are ready to drive innovation and service excellence.	2026



### GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.			
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	To participate in and support planning for spaces that enrich the fabric of our communities.	Continue to support civic square planning.	2026
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	To activate the City Diversity and Inclusion Plan, and the ABR Plan, in the library.	Launch Year 3 of the MPL Inclusion, Diversity, Equity and Accessibility (IDEA) Action Plan.	2025



### GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.			
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Support the building of complete communities with outstanding community amenities.	Continue to support growth planning projects.	2026-2028
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.			
3.4 Protect and enhance our natural environment and built form.			



## Budget 2025: A Markham Milestone

### OPERATIONS 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./ (Decr.)	% Change	\$ Incr./ (Decr.)	% Change
Revenues								
LICENCES & PERMITS	398	89	329	329	0	0.0%	240	269.5%
USER FEES & SERVICE CHARGES	214	278	433	433	0	0.0%	155	55.5%
RENTALS	553	586	586	586	0	0.0%	0	0.1%
SALES	127	146	86	86	0	0.0%	(61)	-41.6%
RECOVERIES & CONTRIBUTIONS	1,039	947	531	531	0	0.0%	(415)	-43.9%
OTHER REVENUE	0	0	0	0	0	0.0%	0	0.0%
Total Revenues	\$2,331	\$2,046	\$1,965	\$1,965	\$0	0.0%	(\$81)	-4.0%
Expenses								
SALARIES & BENEFITS	\$17,483	\$17,923	\$18,139	\$19,904	\$1,765	9.7%	\$1,981	11.1%
PRINTING & OFFICE SUPPLIES	27	18	23	23	0	0.0%	5	26.1%
OPERATING MATERIALS & SUPPLIES	290	306	283	327	44	15.5%	21	6.7%
VEHICLE SUPPLIES	2,263	2,043	2,010	2,066	56	2.8%	23	1.1%
BOTANICAL SUPPLIES	330	283	337	353	16	4.9%	70	24.6%
CONSTRUCTION MATERIALS	3,320	1,342	2,448	2,478	30	1.2%	1,136	84.6%
UTILITIES	376	374	365	365	0	0.0%	(9)	-2.5%
COMMUNICATIONS	75	70	88	88	0	0.1%	18	26.4%
TRAVEL EXPENSES	13	15	15	6	(9)	-60.1%	(9)	-58.5%
TRAINING	40	48	51	64	13	26.6%	16	34.1%
CONTRACTS SERVICES AGREEMENTS	11,704	11,697	13,605	14,661	1,056	7.8%	2,964	25.3%
MAINT. & REPAIR - TIME & MATERIAL	4,357	3,772	4,602	5,609	1,007	21.9%	1,837	48.7%
RENTAL/LEASE	423	530	490	527	37	7.5%	(3)	-0.6%
PROFESSIONAL SERVICES	18	0	12	12	0	0.0%	12	0.0%
LICENCES, PERMITS, FEES	89	522	605	509	(96)	-15.9%	(13)	-2.5%
CREDIT CARD SERVICE CHARGES	4	3	2	2	0	0.0%	(1)	-40.8%
PROMOTION & ADVERTISING	0	0	6	2	(4)	-64.8%	2	0.0%
CONTRACTED MUNICIPAL SERVICES	2,367	2,611	2,043	2,055	13	0.6%	(556)	-21.3%
MISCELLANEOUS EXPENSES	17	13	0	0	0	0.0%	(13)	-100.0%
TRANSFER TO/(FROM) RESERVE	38	38	38	38	0	0.0%	0	0.0%
Total Expenses	\$43,234	\$41,611	\$45,161	\$49,090	\$3,929	8.7%	\$7,479	18.0%
Net Expenditures/(Revenues)	\$40,903	\$39,565	\$43,196	\$47,125	\$3,929	9.1%	\$7,560	19.1%
TRANSFERS TO/(DRAW FROM) RESERVES	\$38	\$38	\$38	\$38	\$0	0.0%	\$0	0.0%
Full Time Complement	120	121	126	131				

#### Major changes in 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Addition of new positions. Projected salary and benefit rate increase.

**Contract Services Agreements:** Increase related to growth in City infrastructure and contract escalations.

**Maintenance & Repair – Time & Material:** Increase in repairs and materials cost.

**Licences, Permits, Fees:** Decrease in Tipping Fees in Roads.



## OPERATIONS BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Align with the corporate Customer Experience Strategy to ensure exceptional service delivery, including effective mechanisms for ongoing feedback.	Undertake resident/user-group customer satisfaction survey for the departmental service monitoring and improvement (BMFT Action 1.1.1): 1) Road Rehabilitation Survey 2) Sports field User Survey.
		Broadcast Operations' key messages to stakeholders by using tools such as social media and tax slip (BMFT Action 1.1.2).
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Support multi-year roll-out of corporate technology roadmap and maximize benefits for department.	Deployment and implementation of a new AVL contract.
		Support implementation of cross departmental IT projects (CRM, EAM, POS, staff scheduling), continue to operationalize EAM within the department (BMFT Action 1.2.1).
		Devise a cross-departmental approach within our Commission to support collaboration and to maximize the coordination and effectiveness of communication opportunities (BMFT Action 1.1.2).
		Support the advancement of Digital Markham / Frictionless City (BMFT Action 1.2.3).
		Lead the implementation of new autonomous zero turn mowers to determine application and impacts to the greater parks network.
		Support the City's Enterprise Resource Planning (ERP) transformation journey, through participation as a stakeholder, providing contribution towards business and functional priorities and requirements.
		Work with IT to digitize permit processing and mapping system by developing a new Road Occupancy Municipal Consent (ROMC) application to further improve permit processing to the benefit of internal and external stakeholders and visibility over permitted works for the Public information.



## Budget 2025: A Markham Milestone

1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Increase staff satisfaction and engagement and program effectiveness within the department.	Further refine the succession plan through identifying and mentoring of emerging leaders and skilled individuals within the Department (BMFT Action 1.3.2).
		Support People Services (PS) in the completion of a full time and part time staff wage review.
		Complete improvement projects arising from the 2021 Staff Satisfaction Survey results, share the result and implementation plan with staff.
		Continue to enhance and implement knowledge transfer strategies (BMFT Action 1.3.2).

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
# of formal customer surveys completed	1	2	2	2	2	2	2025
# of ACR work orders/requests (Parks, Roads)	12,935	16,158	14,275	<14,000	<13,000	<12,000	2026
# of utility permits processed (Approved, Additional submission, Declined, Cancelled)	3,560	2,850	3,210	3,650	3,650	3,750	2026
Average # of health & safety training hours per full-time employee	7	8.7	7	8	8	8	2025
# of work related injury incidents resulting in lost time (PS)	8	4	9	0	0	0	2025
Recognition Rating (from staff satisfaction survey)*	57.6%	N/A	N/A	N/A	N/A	68%	2026
Staff Satisfaction rating (from staff survey) *	53.3%	N/A	N/A	N/A	N/A	70%	2026
Completion rate for performance management	95%	96%	90.4%	100%	100%	100%	2025
Staff absenteeism (average # of days per full-time employee) (PS)	7.9	8.1	8.7	<10	<10	<10	2025
Employee turn-over rate (PS)	12.3%	16.8%	14.3%	12%	12%	10%	2026

Note: \* Data generated every even year, except 2020 was completed in 2021





## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Ensure services are inclusive, accessible and engaging for the Markham population.	Support development of a major civic square (BMFT Action 2.1.5).
		Support development and implementation of AODA guidelines for parks play structures.
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Promote the identity of our community through the celebration, beautification, and enhancement of our public spaces.	Support Public Art Master Plan (BMFT Action 2.2.1).
		Continue to support the development and implementation of the Diversity Action Plan Update and related corporate initiatives (BMFT Action 2.2.4).
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Facilitate improved partnerships with other departments to assist with the promotion of the City.	Continue partnership between Parks Operations and Parks Planning (Development Services) to optimize cost effectiveness and create engaging parks for our community, in alignment with targets identified in the Integrated Leisure Master Plan.
		Continue to participate in the review and update of the Integrated Leisure Master Plan.
		Continue the assessment and improvement of current approval processes and enforcement tools within Building Standards, By-Law Enforcement, and Engineering (Development Services) to streamline review, inspection and approval processes related to the development application, capital projects and overall infill strategy to ensure compliance to City standards and guidelines.
		Support Building Broadband Faster Act with telecommunication companies by processing an extensive volume of permit applications across the City.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
# of parks maintained	269	275	280	285	295	See Note *	n/a
No.# of community volunteer initiatives supported (TFT, volunteer ice-rinks, etc.)	19	33	38	40	45	50	2026

Note: \* The Long-term Target continues to be the maintenance of 100% of all parks assumed. As a growing municipality, the number of parks maintained will increase in the foreseeable future.



## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.	Promote a safe and efficient transportation system that balances needs for all users.	Participate in the design aspects of various transit, road, and streetscape projects (BMFT Action 3.1.2).
		Participate in the optimization of local and regional roads plan through the Engineering Department (BMFT Action 3.1.4).
		Participate in the development and implementation of the Active Transportation Master Plan recommendations (BMFT Action 3.1.5).
		Participate in Engineering's road safety program (BMFT 3.1.6).
		Support the implementation of the sidewalk and Active Transportation and relevant policies through review of design and providing operational input with respect to cost, location and standards.
		Collaborate with Engineering and Environmental Services departments to coordinate capital/ operational work with utility companies via an annual Public Utility Coordination Committee meeting.
		Support the implementation of Metrolinx transportation expansion project in the City by reviewing design and facilitating timely permit processing.
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Align departmental services and resources to effectively manage growth.	Support the design/build of a possible future phase of the East Operations Yard, snow dump site and improve the Miller yard to achieve service efficiencies and resource optimization.
		Implement Year 6 of 8 of the City-wide Block Pruning initiative, as a result of the review of forestry services and implementation of the Urban Forestry Study.
		Support the implementation of the ILMP recommendations (BMFT Action 3.2.4), particularly <ul style="list-style-type: none"> <li>Support the development of a 5-year rolling new parks capital plan with Planning &amp; Urban Design – Parks Construction.</li> <li>Support the implementation of pilot outdoor fitness as outlined in the ILMP Section 6.8.</li> </ul>
		Support work on a city-wide parking strategy (BMFT Action 3.2.5).



## Budget 2025: A Markham Milestone

		Monitor community intensification projects and initiatives from the Development Services Commission and participate in them to ensure service mandates are maintained and advanced (BMFT Action 3.2).
		Work with the Development Services with the Engineering Design Guidelines modification in the planning of new communities to ensure efficient and satisfactory service levels with the perspective of the total cost of ownership.
3.3 Ensure business continuity of our services and infrastructure and enable community resiliency and community safety.	Ensure the deployment of resources, programs, and services are reliable.	Lead the development of the winter maintenance processes & implement Council Approved enhancements inclusive of communicate and educate residents and Councillors on the new winter maintenance contract.
		Participate in developing and implementing the strategies to address extreme weather impacts (BMFT Action 3.3.3).
		Ensure departmental Business Continuity Plan is executable and current and staff trained in its implementation.
		Participate in all required Emergency Preparedness Plan (EPP) exercises and training, including a departmental EOC exercise.
		Further roll-out Provincial Basic Emergency Management (BEM) training for staff at all levels.
3.4 Protect and enhance natural environment and built form.	Protect natural and built infrastructure and enhance their resilience.	Monitor existing and emerging invasive species to identify risk factors, projected impacts, and responses.
		Participate in the development of a wildlife biodiversity strategy (BMFT Action 3.4.1).
		Lead initiatives to increase tree canopy to mitigate climate change through the Council approved Block Pruning Program, Trees for Tomorrow Program and tree compensation planting (BMFT Action 3.4.2).
		Enhance partnership opportunities of the Trees for Tomorrow Program.
		Support BMFT projects – Waste Diversion, Earth Month, Markham Centre Rouge River Trail, and Urban Parks Strategy (BMFT Actions 3.4.4, 3.4.5, 3.4.6).



## Budget 2025: A Markham Milestone

		Lead the development and presentation to Council of a comprehensive Urban Forestry Management Plan to provide the framework for a 10-year strategy for Markham's urban forest.
		Participate in the planning and implementation of Rouge National Urban Park (BMFT Action 3.4.7).
		Participate in the review and development of a Natural Asset Inventory with Planning and Urban Design.
		Support development of a Green Fleet Strategy for licensed equipment and vehicles and vehicle optimization strategy.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
% of paved lane kms where condition is rated good or above	75.7%	80%	80%	80%	80%	80%	2026
% of winter responses that meet/exceed road maintenance standards	100%	100%	100%	100%	100%	100%	2026
% of fleet utilizing hybrid technology (light duty vehicles under 10,000 lb GVW)	16%	10%	15%	16%	17%	20%	2028
Licensed fleet availability (in service rate in %)	95%	95%	95%	95%	95%	95%	2028
% Operations Management and Administration Staff that have received BEM training	86%	72%	62%	90%	90%	100%	2026



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Maintain fiscally cost-effective service provisions which addresses the City's growth needs.	Monitor and update fee schedule for permits and services to offset operating costs through benchmarking exercises.
		Review and implement actions outlined from the MNP Value for Money Audit for Fleet Management.
		Amend the Road Occupancy By-law and City Parks and Public Properties By-law, associated policies, and related fee by-law to streamline requirements and enable the City to recover incurred costs.
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Address impacts of growth on programs, services, and the bottom line.	Continue to implement effective Life Cycle strategies, including optimal replacement interval review and maintenance assessment.
		Document City assets through EAM and meet legislative requirements on the Asset Management Plan strategy (BMFT Action 4.2.3).
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.		Review the Fleet Management and Maintenance Policy and the associated staff training material.
		Update the Roads Winter & Summer Maintenance Policies and the associated staff training material including salt management plan.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long-term Target	LT Target Year
Total costs for paved roads per lane kilometre	\$3,798	\$3,464	\$3,696	\$4,156	\$4,280	See Note*	n/a
Operating costs of road winter maintenance per lane kilometre maintained	\$6,233	\$6,308	\$6,195	\$7,570	\$7,797	See Note*	n/a
Average annual operating cost per licensed unit in Fleet under 10,000 lb GVW	\$4,751	\$4,751	\$5,390	<\$6,000	<\$6,000	<\$7,000	2028
Electricity consumption of public street lighting per km of lighted street (kwh/km/year)	10,556	10,586	10,608	10,608	10,608	See Note*	n/a
Project Completion Rate (Projects Managed by Operations)	85%	80%	79%	85%	90%	90%	2026

Note: \* The Long-term Target is to have the costs increased by the rate of inflation only, as determined by Financial Services.



## RECREATION SERVICES 2025 OPERATING BUDGET

Description (in \$000's)	2023 Actuals	2024 Actuals	2024 Budget	2025 Budget	2025 Bud. vs. 2024 Bud.		2025 Bud. vs. 2024 Act.	
					\$ Incr./(Decr.)	% Change	\$ Incr./(Decr.)	% Change
Revenues								
GRANTS AND SUBSIDIES	66	48	42	42	0	0.0%	(6)	-12.8%
USER FEES & SERVICE CHARGES	12,751	16,280	16,706	18,129	1,423	8.5%	1,849	11.4%
RENTALS	8,336	9,264	9,972	10,484	512	5.1%	1,221	13.2%
SALES	191	124	77	80	3	3.9%	(44)	-35.4%
RECOVERIES & CONTRIBUTIONS	101	107	88	88	0	0.0%	(19)	-17.7%
OTHER REVENUE	189	219	178	178	0	0.0%	(41)	-18.9%
INTER-DEPARTMENTAL RECOVERIES	913	913	913	913	0	0.0%	0	0.0%
Total Revenues	\$22,548	\$26,955	\$27,976	\$29,915	\$1,938	6.9%	\$2,959	11.0%
Expenses								
SALARIES & BENEFITS	\$25,239	\$27,300	\$26,303	\$29,581	\$3,278	12.5%	\$2,281	8.4%
PRINTING & OFFICE SUPPLIES	81	64	101	102	1	1.0%	39	61.0%
PURCHASES FOR RESALE	149	128	94	91	(3)	-3.2%	(37)	-28.6%
OPERATING MATERIALS & SUPPLIES	1,331	1,517	1,502	1,564	62	4.1%	47	3.1%
VEHICLE SUPPLIES	47	43	54	51	(3)	-5.7%	8	19.1%
UTILITIES	5,523	5,658	6,880	6,722	(158)	-2.3%	1,064	18.8%
COMMUNICATIONS	59	53	58	56	(2)	-3.1%	3	5.2%
TRAVEL EXPENSES	10	13	5	6	1	18.6%	(7)	-51.6%
TRAINING	179	183	139	129	(10)	-7.2%	(54)	-29.5%
CONTRACTS SERVICES AGREEMENTS	1,945	2,153	2,196	2,212	16	0.7%	59	2.7%
MAINT. & REPAIR - TIME & MATERIAL	2,048	2,509	1,979	2,115	136	6.9%	(394)	-15.7%
RENTAL/LEASE	115	106	156	130	(26)	-16.7%	24	22.6%
PROFESSIONAL SERVICES	21	23	47	47	0	0.0%	24	103.1%
LICENCES, PERMITS, FEES	42	44	59	54	(5)	-8.8%	10	22.1%
CREDIT CARD SERVICE CHARGES	433	617	344	433	89	25.8%	(184)	-29.9%
PROMOTION & ADVERTISING	68	57	90	88	(2)	-2.2%	31	54.1%
CONTRACTED MUNICIPAL SERVICES	0	0	22	22	0	0.0%	22	0.0%
PMTS. TO CITIZENS/LOCAL GROUPS	67	48	53	53	0	0.0%	5	10.6%
MISCELLANEOUS EXPENSES	22	12	23	21	(2)	-8.7%	9	76.9%
TRANSFER TO/(FROM) RESERVE	(2,646)	(1,074)	369	369	0	0.0%	1,443	-134.4%
Total Expenses	\$34,732	\$39,454	\$40,475	\$43,846	\$3,371	8.3%	\$4,392	11.1%
Net Expenditures/(Revenues)	\$12,184	\$12,499	\$12,499	\$13,932	\$1,433	11.5%	\$1,433	11.5%
TRANSFERS TO/(DRAW FROM) RESERVES	(\$2,646)	(\$1,074)	\$369	\$369	\$0	0.0%	\$1,443	-134.4%
Full Time Complement	131	131	133	133				

### Major changes in 2025 Budget from the 2024 Budget:

**Salaries & Benefits:** Projected salary and benefit rate increase.

**User Fees & Service Charges:** Increased to offset increase to CUPE/COLA and minimum wage.

**Rentals:** Increased to offset increase to CUPE/COLA and minimum wage.

**Utilities:** Increased due to natural gas cost escalation.

**Credit Card Service Charges:** Increased use of Corporate credit card for procurement expenses, instead of cheque payment.



## RECREATION SERVICES BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Align with the corporate customer experience strategy	Complete a Customer Satisfaction Survey Q3 – Camps ( <i>BMFT Action 1.1.1</i> ) Continue to Implement Recreation’s Standardized Customer Service program. Implementation of Quarterly Training for Information Service Attendants
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Use technology to support the enhancement of business practices	Continue to Support implementation of existing registration and online booking system – Xplor Recreation: Gift cards & Facility Rentals ( <i>BMFT Action 1.2.1</i> ) Support the implementation of the new financial management system – Enterprise Resource Planning Participate in the implementation of EAM ( <i>BMFT Action 1.2.1</i> ) Through use of Environics data introduce new program opportunities Continue in the development of the City’s Customer relation management software (CRM)
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Increase staff Satisfaction and engagement in the department	Support PS in part time staff wage review (Aquatics, ISA, Fitness, etc.) Support the implementation of Values based Leadership Development Program Support staff training and professional development, as part of succession planning and knowledge transfer strategies. - Recreation Academy Implementation (Training) of the Critical Incident Stress Management Team

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long Term Target	LT Target (Year)
Overall satisfaction by program, facility and sport group users	93%	73%	0		85%	85%	
# of annual visits at recreation facilities (in millions)	8.3	9.2	9.1		9.4	9.4	
# of annual direct program registrations	79,220	94,873	90,640		94,000	94,000	
# of annual drop-in programs	782,696	834,998	700,277		850,000	850,000	
Completion of project within established framework	91%	92%	95%		95%	95%	
Healthy Work Environment Index (Staff Survey) <sup>1</sup>	-	64.50%	N/A		68%	70%	
Organizational Engagement Index (Staff Survey) <sup>1</sup>	-	66%	N/A		69%	70%	
# of loss days due to injury (HR)	0	3	46		0	0	
# of corporate learning hours per regular full-time employees (HR)	3.8	3.6	3.4		3.8	4	





## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Deliver services that will promote active living and wellness to Markham residents.	Continue implementation of Older Adult Strategy Plan – Review Volunteer Opportunities for Older Adults.
		Lead the development and implementation of Neighbourhood Partnership Plan, (BMFT Action 2.1.1).
		Support York Region Community Service and Housing York Inc. in the development of the new Seniors Hub at Unionville and Unionville Homes Society
		Support development of a major civic square (BMFT 2.1.5).
		Design and implement programs and services specific for individuals with special needs.
		Review of Environics Analytics segmentation data and PRIZM profiles that support Recreation programming in community neighbourhoods.
		Celebrate Thornhill's 50 <sup>th</sup> anniversary and Markham Pan Am Centre 10 <sup>th</sup> anniversary.
	Deliver leisure services that are inclusive, accessible, and safe and to provide enjoyable and sustainable leisure, learning, sport and cultural opportunities essential to vibrant places.	Develop a scalable Community Hub Model based on the successes of the Aaniin Community Hub and create a new framework for expanding the model city-wide (BMFT Action 2.1.2).
		Continued implementation of the Aquatic recruitment Strategy.
		Continued implementation of the Facility Operations Training Program to enhance the quality of new hires.
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure fair and equitable access to programs and facilities that continue to support the growth of sport in our community.	Identify and work with potential para sport organizations to host events at the Markham Pan Am Centre (BMFT Action 2.1.3).
		Develop an Inclusion Community Service Strategy aimed at supporting families and participants with special needs, including the identification of key resources needed to support individual with undisclosed needs.
		Lead the corporate volunteer program (BMFT Action 2.2.3).
		Support the Diversity & Inclusion Action Plan and Anti-black Racism strategy (BMFT Action 2.2.4) .



## Budget 2025: A Markham Milestone

2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.		Investigate opportunities to continue to support public art installations in our facilities ( <i>BMFT Action 2.2.1</i> )
		Working with Destination Markham, host the Little Native Hockey League (LNHL).
		Initiate the process to review and update the Ice/Soccer/Cricket Allocation Policies
		Provide support to Mayor's Black Youth Liaison Committee.
	Contribute to the Economic vitality of Markham through recreation and sport.	Investigate partnerships to enhance sport opportunities in our community
		Work with York University to develop program opportunities for their students at the Pan Am Centre.
		Support Markham's World Council of City Data initiative by providing annual data on Recreation assets.
	Partnership with Destination Markham.	Partner with Destination Markham in the development and implementation of a local sport tourism strategy that includes inventory of our sport assets.

<i>Departmental Performance Measures in Support of Goal</i>	2021	2022	2023	2024 Target	2025 Target	Long Term Target	LT Target (Year)
Annual volunteers involved in Recreation Programs	447	447	590		600	700	
Total participant hours for recreation programs per capita	-	4.59	3.93		3.9	4	
Unique resident participation in registered programs per capita (includes Culture programs previously to 2017)	73,183	91,663	94,640		95,000	95,000	
Retention rate of Fitness Centre members	62%	57%	55%		60%	60%	
# of annual provincial level and above events hosted	33	48	22		50	50	



## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		Support the Markham Cycling and Pedestrian Advisory Committee; Cycling HUB at Milliken Mills Community Centre and Centennial Community Centre ( <i>BMFT Action 3.1.5</i> ) .
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Implement Integrated Leisure Master Plan.	Support implementation of the ILMP recommendations ( <i>BMFT Action 3.2.4</i> ), including: <ul style="list-style-type: none"> <li>- Langstaff Secondary Plan</li> <li>- Development of a Sport Park</li> <li>- Markham Centre Secondary Plan</li> <li>- Robinson Glen Secondary Plan</li> <li>- Development of a new Community Centre in Ward 2 Markville Mall.</li> </ul>
	Participate in all Growth Management projects.	Lead the project on development of the operational and financial model that will determine most effective way(s) to provide community services in intensified areas .
		Look for partnerships and co-location opportunities for the provision of recreation services in new communities.
3.3 Ensure business continuity of our services and infrastructure and enable community resiliency and community safety.	Ensure the deployment of resources, programs, and services are reliable.	Update and keep current departmental business continuity plan.
		Continued to ensure that all aquatic facilities are safety accredited.
3.4 Protect and enhance natural environment and built form.		Support BMFT projects – Net Zero Plan ( <i>BMFT Action 3.4.3</i> ), Waste Diversion ( <i>BMFT Action 3.4.4</i> ), Urban Parks Strategy ( <i>BMFT Action 3.4.6</i> ), and Rouge National Urban Park partnerships ( <i>BMFT Action 3.4.7</i> ) <i>Parks Renaissance Program</i> .
		Support the implementation Net Zero Energy Efficiency (NZEE) program at Mount Joy CC, Centennial CC, Clatworthy Arena, and Thornhill CC.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long Term Target	LT Target (Year)
Kilowatt usage per square foot facility*		N/A	N/A		TBD	TBD	TBD



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Provide accessible and affordable recreation and leisure opportunities that are fiscally responsible.	Support of E3 through identification of alternative revenue opportunities (Municipal comparator analysis).
		Continue to support the administration of YR Play Program and Canadian Tire Jump Start.
		Develop and implement programs that are focused on engaging local corporation to participate in Recreation opportunities - Fitness and Challenge course.
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Maintain the quality and investment made to our facilities and equipment in a fiscally prudent manner.	Support the development and the implementation of the Corporate Enterprise Asset Management (EAM) tool.
		Ensure that Recreation service meets completion rate targets for all capital projects.
		Continue to support Peer Review program to ensure ongoing facility standards are maintained.
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Comply with all financial and corporate policies.	Continued to support the implementation of the City's Asset Management Plan (AMP).
		Complete and implement training on corporate policies for staff.
		Support Audits as required.

Departmental Performance Measures in Support of Goal	2021	2022	2023	2024 Target	2025 Target	Long Term Target	LT Target (Year)
Revenue as % of total gross Recreation operating expenditures	68%	64%	64.40%			70%	
Completion rate on approved capital projects	91%	87%	95%			90%	



## RECREATION SERVICES LONG-TERM BUSINESS PLAN

### GOAL 1 - Exceptional Services by Exceptional People

**Goal Statement:** *We embrace a bold and innovative culture that empowers and inspires excellent services within a collaborative and healthy work environment.*

Strategic Objective	Departmental Objective	Departmental Action	Year
1.1 Deepen our understanding of what our community and stakeholders value and need to inform municipal leadership and continuously improve our services.	Align with the corporate customer experience strategy. Use technology to support the enhancement of business practices.	Complete a Customer Satisfaction Survey ( <i>BMFT Action 1.1.1</i> ).	2026-2028
		Support corporate customer experience strategy.	2026-2028
		Continue to Implement Recreation's Standardized Customer Service program. • Implementation of Quarterly Training for Information Service Attendants.	2026-2028
1.2 Leverage leading technologies to enable city building and evolution / transformation of our services.	Use technology to support the enhancement of business practices.	Continue to Support implementation of existing registration and online booking system – Xplor Recreation: Gift cards & Facility Rentals ( <i>BMFT Action 1.2.1</i> ).	2026-2028
		Support the implementation of the new financial management system – Enterprise Resource Planning.	2026-2028
		Participate in the implementation of EAM ( <i>BMFT Action 1.2.1</i> ).	2026
		Through use of Environic data introduce new program opportunities.	2026-2028
		Continue in the development of the City's Customer relation management software (CRM).	2026
1.3 Attract and retain the right talent and invest in and empower our people to drive innovation and service excellence.	Increase staff Satisfaction and engagement in the department.	Support PS in part time staff wage review (Aquatics, ISA, Fitness, etc.).	2026
		Support the implementation of Values based Leadership.	2026-2028
		Support staff training and professional development, as part of succession planning and knowledge transfer strategies.- Recreation Academy.	2026-2028



## GOAL 2 - Engaged, Diverse, Thriving and Vibrant City

**Goal Statement:** 1) *We are an inclusive city, engaging everyone in building a livable, caring and culturally vibrant community while respecting our past; and 2) We enable a strong economy; we proactively work to attract investment in our community; and we effectively manage change to meet future needs.*

Strategic Objective	Departmental Objective	Departmental Action	Year
2.1 Enhance community cohesion and inclusion by creating strong neighbourhoods that are connected to the broader community.	Deliver services that will promote active living and wellness to Markham residents.	Continue implementation of Older Adult Strategy Plan.	2026-2028
		Lead the development and implementation of Neighbourhood Partnership Plan, (BMFT Action 2.1.1).	2026
		Support York Region Community Service and Housing York Inc. in the development of the new Seniors Hub at Unionville and Unionville Homes Society.	2026-2028
		Support development of a major civic square (BMFT 2.1.5).	2026-2028
		Design and implement programs and services specific for individuals with special needs.	2026-2028
		Review of Environics Analytics segmentation data and PRIZM profiles that support Recreation programming in community neighbourhoods.	2026-2028
	Deliver leisure services that are inclusive, accessible, and safe and to provide enjoyable and sustainable leisure, learning, sport and cultural opportunities essential to vibrant places.	Develop a scalable Community Hub Model based on the successes of the Aaniin Community Hub and create a new framework for expanding the model city-wide (BMFT Action 2.1.2).	2026
		Continued implementation of the Aquatic recruitment Strategy.	2026-2028
		Continued implementation of the Facility Operations Training Program to enhance the quality of new hires .	2026-2028
		Identify and work with potential para sport organizations to host events at the Markham Pan Am Centre (BMFT Action 2.1.3).	2026-2028
		Develop an Inclusion Community Service Strategy aimed at supporting families and participants with special needs, including the identification of key resources needed to meet community requirements.	2026-2028
2.2 Support arts, culture, recreation and sport to enrich the fabric of our communities.	Ensure fair and equitable access to programs and facilities that continue to support the growth of sport in our community.	Support the Diversity & Inclusion Action Plan and Anti-black Racism strategy (BMFT Action 2.2.4) .	2026-2028
		Working with Destination Markham, host the Little Native Hockey League (LNHL).	2026-2027
		Lead the corporate volunteer program (BMFT Action 2.2.3).	2026-2028



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		Provide support to Mayor’s Black Youth Liaison Committee.	2026-2028
2.3 Build Markham as the best place to live, invest, work, and experience rich diversity.	Contribute to the Economic vitality of Markham through recreation and sport.	Investigate partnerships to enhance sport opportunities in our community.	2026-2028
		Work with York University to develop program opportunities for their students at the Pan Am Centre.	2026-2028
		Support Markham’s World Council of City Data initiative by providing annual data on Recreation assets.	2026-2028
	Partnership with Destination Markham.	Partner with Destination Markham in the development and implementation of a local sport tourism strategy that includes inventory of our sport assets.	2026-2028





## GOAL 3 - Safe, Sustainable and Complete Community

**Goal Statement:** *We strive to achieve complete communities with an excellent quality of life. We ensure community safety and enhance the natural environment and built form through sustainable integrated planning, infrastructure management, and services.*

Strategic Objective	Departmental Objective	Departmental Action	Year
3.1 Accelerate delivery of an enhanced comprehensive transportation network in partnership with other levels of government / private sector.		Support the Markham Cycling and Pedestrian Advisory Committee; Cycling HUB at Milliken Mills Community Centre and Centennial Community Centre ( <i>BMFT Action 3.1.5</i> ).	2026-2028
3.2 Build complete communities that offer a range of housing and employment opportunities, transportation options and outstanding community amenities.	Implement Integrated Leisure Master Plan.	Support implementation of the ILMP recommendations ( <i>BMFT Action 3.2.4</i> ), including: <ul style="list-style-type: none"> <li>Langstaff Secondary Plan</li> <li>Development of a Sport Park</li> <li>Markham Centre Secondary Plan</li> <li>Robinson Glen Secondary Plan</li> <li>Develop of new Centre in Ward 2 Markville Mall</li> </ul>	2026-2028
	Participate in all Growth Management projects.	Lead the project on development of the operational and financial model that will determine most effective way(s) to provide community services in intensified areas.	2026-2028
3.3 Ensure business continuity of our services and infrastructure, and enable community resiliency and community safety.	Ensure the deployment of resources, programs, and services are reliable.	Look for partnerships and co-location opportunities for the provision of recreation services in new communities.	2026-2028
		Update and keep current departmental business continuity plan.	2026-2028
		Continued to ensure that all aquatic facilities are safety accredited.	2026-2028
3.4 Protect and enhance our natural environment and built form.		Support BMFT projects – Net Zero Plan ( <i>BMFT Action 3.4.3</i> ), Waste Diversion ( <i>BMFT Action 3.4.4</i> ), Urban Parks Strategy ( <i>BMFT Action 3.4.6</i> ), and Rouge National Urban Park partnerships ( <i>BMFT Action 3.4.7</i> ) <i>Parks Renaissance Program</i> Support the implementation Net Zero Energy Efficiency (NZEE) program at Mount Joy CC, Centennial CC, Clatworthy Arena, and Thornhill CC.	2026-2028



## GOAL 4 - Stewardship of Money and Resources

**Goal Statement:** *We demonstrate exceptional leadership using sound, transparent and responsible fiscal & resource management and policy development to mitigate risks while enabling efficient and effective service delivery.*

Strategic Objective	Departmental Objective	Departmental Action	Year
4.1 Align the short- and long-term financial strategy with BMFT and changes in the business environment to ensure the ongoing viability of the City.	Provide accessible and affordable recreation and leisure opportunities that are fiscally responsible.	Support of E3 through identification of alternative revenue opportunities (Municipal comparator analysis).	2026-2028
		Continue to support the administration of YR Play Program and Canadian Tire Jump Start.	2026-2028
		Develop and implement programs that are focussed on engaging local corporation to participate in Recreation opportunities.	2026-2028
		Support the development and the implementation of the Corporate Enterprise Asset Management (EAM) tool.	2026
4.2 Proactively manage our assets to maximize the return (financial, social, environmental & cultural) on taxpayer investment.	Maintain the quality and investment made to our facilities and equipment in a fiscally prudent manner.	Ensure that Recreation service meets completion rate targets for all capital projects.	2026-2028
		Continue to support Peer Review program to ensure ongoing facility standards are maintained.	2026-2028
		Continued to support the implementation of the City's Asset Management Plan (AMP).	2026
4.3 Increase transparency and accountability of our stewardship of services, policies, processes, money and resources.	Comply with all financial and corporate policies.	Complete and implement training on corporate policies for staff.	2026-2028
		Support Audits as required.	2026-2028



## ACRONYMS

<b>BAU</b>	Business As Usual
<b>BIA</b>	A Business Improvement Area (BIA) is an association of business people within a specified district who join together with official approval of the City in a self-help program aimed at stimulating business.
<b>BMFT</b>	Building Markham's Future Together
<b>BP</b>	Business Plan
<b>CAO</b>	Chief Administrative Officer
<b>COLA</b>	Cost of Living Adjustment
<b>CPI</b>	Consumer Price Index – A statistical description of price levels provided by Statistics Canada. The index is used as a measure of the increase in the cost of living (i.e. economic inflation)
<b>CUPE</b>	Canadian Union of Public Employees – An association formed for protecting the rights of its members, usually employees in the public sector.
<b>DBRS</b>	Dominion Bond Rating Service
<b>DCA</b>	Development Charges Act – Provides guidelines on funding of identified growth related projects in the City from developers.
<b>DF</b>	Director's Forum
<b>ELT</b>	Executive Leadership Team
<b>GAAP</b>	Generally Accepted Accounting Principles – Uniform minimum standards for financial accounting a recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
<b>CCBF (CANADA COMMUNITY-BUILDING FUND)</b>	Formerly referred to as the Gas Tax Rebate. This is the funding provided by the Government of Canada as part of the New Deal for Cities and Communities. This Federal initiative is based on a long-term vision of sustainability for Canadian cities and communities, including four interdependent dimensions: economic, environmental, social and cultural.



The program is intended to achieve results leading to cleaner air, cleaner water and reduced greenhouse gas emissions.

<b>GFOA</b>	Government Finance Officers Association of the United States and Canada
<b>GTHA</b>	Greater Toronto and Hamilton Area
<b>HST</b>	Harmonized Sales Tax (13%)
<b>ILMP</b>	Integrated Leisure Master Plan
<b>ITS</b>	Information Technology Services
<b>KPI</b>	Key Performance Indicators (Performance Measures)
<b>LEED</b>	Leadership in Energy and Environmental Design
<b>MAT</b>	Municipal Accommodation Tax
<b>MEC</b>	Markham Enterprises Corporation is a wholly owned subsidiary of the Corporation of the City of Markham. Markham Enterprises Corporation has a wholly owned subsidiary, Markham District Energy Incorporated, and a 15% shareholding in Alectra Inc. effective January 1, 2019. The principal activity of the Corporation and its subsidiaries is to distribute electricity in the areas of Alliston, Aurora, Barrie, Beeton, Bradford, Mississauga, Brampton, Hamilton, St.Catharines, West Gwillimbury, Markham, Penetanguishene, Richmond Hill, Thornton, Tottenham, Guelph and Vaughan in the Province of Ontario, under the licenses issued by the Ontario Energy Board ("OEB"). Other activities of the Corporation and its subsidiaries include street lighting services, water and sewage billing services, power generation, and to provide hot and chilled water to commercial and residential customers.
<b>MECO</b>	Markham Energy Conservation Office was established in 2005, with funding support from the City of Markham and Alectra Inc. (formerly PowerStream) and is responsible for leading, developing and implementing energy conservation programs
<b>MESF</b>	Markham Environmental Sustainability Fund



<b>MPFFA</b>	Markham Professional Firefighter's Association – An association of Firefighter's formed for protecting the rights of its members in their workplace environment.
<b>MTO</b>	The Ontario Ministry of Transport
<b>OMERS</b>	Ontario Municipal Employees Retirement System. OMERS is a defined benefit plan that provides pension benefits for the City's full-time employees. Employees and employers normally make equal contributions to the plan.
<b>PSAB</b>	Public Sector Accounting Board. The body of the Canadian Institute of Chartered Accountants (CICA) that issues recommendations and guidance with respect to matters of accounting in the public sector. Its aim is to improve the financial and performance information reported by governments and other public sector entities for the benefit of decision makers and other users of the information. The City of Markham adheres to PSAB's Public Sector Standards for Municipal Financial Reporting.
<b>RPRA</b>	The Resource Productivity and Recovery Authority was created in November 2016 by the Government of Ontario to support the transition to a circular economy and a waste-free Ontario. We receive our authority from the Resource Recovery and Circular Economy Act, 2016 (RRCEA) and the Waste Diversion Transition Act, 2016 (WDTA). Under the WDTA, we oversee three waste diversion programs- Blue Box, Municipal Hazardous or Special Waste (MHSW), and Waste Electrical and Electronic Equipment (WEEE) – and their eventual wind up. Under the RRCEA, we enforce individual producer responsibility (IPR) requirements for managing waste associated with products and packaging.
<b>SWM</b>	Storm Water Management
<b>TRCA</b>	Toronto and Region Conservation Authority is an organization that prepares and delivers programs for the management of the renewable natural resources within its watersheds.
<b>WCCD</b>	World Council on City Data
<b>YRDSB</b>	York Region District School Board



## **GLOSSARY OF TERMS**

<b>Accrual Basis</b>	A method of accounting that recognizes revenue as they are earned and expenditure when they are incurred rather than waiting until cash is exchanged.
<b>Accumulated Depreciation</b>	The total amount recorded, during a specified period of time, to reduce the value of a long-term tangible asset.
<b>Administrative Expenses</b>	Expenses incurred for the day-to-day operations e.g. Salaries, building rental, office expenses etc.,
<b>Amortized</b>	To gradually write off the initial cost of (an asset) over a period
<b>Appropriation</b>	A sum of money or total of assets devoted to a special purpose.
<b>Assessment</b>	The Municipal Property Assessment Corporation (MPAC) is responsible for placing an assessment value on all properties in Ontario. In 1998, the Province of Ontario reformed the property assessment and taxation system in Ontario with the implementation of Current Value Assessment (CVA). The CVA of a property represents its estimated market value, or the amount the property would sell for in an arms length, open market sale between a willing buyer and willing seller.
<b>Audit</b>	An objective examination and evaluation of the financial statements of an organization to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent.
<b>Bill 148</b>	Legislation includes increases to the minimum wage, emergency leave, vacation pay, statutory holiday pay, equal pay for equal work and stand-by pay that impacts part-time, casual, temporary and seasonal employees.
<b>Bill 175</b>	Legislation requiring mandatory adherence by municipalities to assess and report on the full costs of providing water and sewage services, and then to prepare and implement plans for recovering those costs.
<b>Bill 195</b>	Legislation to safeguard health and prevention of drinking water health hazards through the control and regulation of drinking water systems and drinking water testing.
<b>Balanced Budget</b>	When total revenues equal total expenses in a fiscal year.
<b>Budget</b>	A financial plan for a given fiscal year showing revenues and expenditures for different funds of the City.



<b>Capital Budget</b>	The budget that provides for the funding of the City's expenditures on capital assets, i.e. assets which provide benefits to the City over several years.
<b>Capital Assets</b>	Represents non-financial assets having a useful life greater than 1 year. Examples: Land, Building, Machinery, etc.
<b>Capital Receipts</b>	Receipt of funds specifically for the creation of a Trust account.
<b>Capital Expenditure</b>	Money spent for replacement, purchase, construction or betterment of tangible capital assets.
<b>Capital Projects</b>	Projects whose value is more than \$5,000 with benefits of expenditure lasting several years.
<b>Chargebacks</b>	Represents allocating a portion of costs incurred by a department on behalf of the benefitting department.
<b>Depreciation</b>	An accounting and finance term for the method of attributing the cost of an asset across the useful life of the asset in order to match expenses with revenues.
<b>Development Charges</b>	A fee charged to new development to finance the cost of new growth-related capital facilities and infrastructure required to satisfy increased servicing needs.
<b>Donations in Kind</b>	Represents the value of a commercial service received from external customers without any payment for the same.
<b>Fixed Assets</b>	A long-term tangible asset used in the delivery of Municipal services that is not expected to be consumed or converted into cash any sooner than at least one year's time.
<b>Fund</b>	A sum of money set aside and earmarked for a specified purpose.
<b>Grants in Lieu</b>	Grants in lieu of taxes (also known as payments-in-lieu of taxes) are payments received in lieu of taxation on properties owned by government and government agencies.
<b>Infrastructure</b>	The system of public works in the City, consisting of immovable physical assets, that delivers an essential public service (e.g. road network, water and sewer systems, and lighting).
<b>Levy</b>	The amount of property tax, in dollars, which is paid by the City's taxpayers. To determine the tax levy for a particular property, the property's assessment value is multiplied by the appropriate rate for the property's tax class.





<b>Line Item</b>	<b>General Ledger account code</b>
<b>Municipal Act</b>	<p>Sections referenced:</p> <p>Section 326 of the Municipal Act, 2001 allows a municipality to enact a by-law to impose a special service charge to raise the cost of providing a water system. Such bylaw has to identify the service, determine the costs and designate the area where the charge would apply.</p> <p>Section 391 of the Municipal Act, 2001 allows a municipality to pass a by-law to impose a fee for capital costs related to sewage or water services on a class of persons that will receive a benefit from such services. Unlike a local improvement charge or special service charge, a fee imposed pursuant to section 391 does not have to be based on frontage or assessed value. This provision would enable the City to impose a fixed charge on each of the lots in question.</p>
<b>New Urbanism</b>	<p>New Urbanism community planning creates more attractive, efficient and liveable neighbourhoods. These neighbourhoods are comprised of a compact built form, designed to promote pedestrian activity and social interaction. They have a mix of residential, commercial and community uses and activities. Special attention is paid to creating quality streetscapes, public buildings and spaces, and protecting the public realm.</p>
<b>Non-routine Capital Expenditures</b>	<p>Capital projects that do not occur every year / frequently or capital expenditures that are not normally purchased by municipalities.</p>
<b>Operating Budget</b>	<p>The budget that provides the various departments with funding for their annual recurring operating costs (e.g. salaries, materials and supplies, contracted services, utilities). Compared to the capital budget, items funded in the operating budget do not give rise to assets that are expected to provide benefits over several years.</p>
<b>Reserve</b>	<p>Reserves represent the means by which the City keeps track of monetary resources set aside by Council for specific future purposes. The inflows into these funds are generally from the operating budgets and the outflows are to fund capital projects and other initiatives approved by Council.</p>
<b>Surplus</b>	<p>The excess of actual revenue over operating expenditures incurred during a budget period. Surpluses at the end of each year are transferred to the appropriate reserve, based on Council direction.</p>




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<b>Supplementary Taxes</b>	Property taxes collected on new assessment not previously identified by Municipal Property Assessment Corporation (MPAC).
<b>Tax Rate</b>	A percentage rate that is used to determine the property tax levy to be paid by a particular taxpayer within the City. The rate for a property depends on its tax class, which in turn depends on the type of property (residential, commercial, industrial, etc.). The rate is multiplied by the assessment to provide the tax levy. Tax rates are established by a Council bylaw.
<b>User Fees &amp; Service Charges</b>	Fees paid by individuals or organizations to the City for the use of City's facilities (e.g. recreation fees, cultural venue ticket sales) or for provision of municipal services (e.g. planning, engineering & design fees).

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	Appendix 1: Financial Planning & Budgeting Policy	
	Policy Category: Finance	
	Policy No.:	Implementing Procedure No.:
<b>Approving Authority:</b> Treasurer		<b>Effective Date:</b> 2017
<b>Approved or Last Reviewed Date:</b> February 2025		<b>Next Review Year:</b> 2030 (or earlier as required and approved by the Approving Authority)
<b>Area this policy applies to:</b> City-wide		<b>Owner Department:</b> Financial Services
<b>Related Policies:</b> <ul style="list-style-type: none"><li>• Capital Budget Control Policy</li><li>• Expenditure Control Policy</li><li>• Ontario Regulation 284/09</li><li>• Section 391 – Fee and/or Charges By-Law of the Municipal Act, 2001</li><li>• Section 326 – Special Service Charge By-law of the Municipal Act, 2001</li></ul>		

Note: Questions about this policy should be directed to the Owner Department.

### 1. Purpose Statement

The intent of this policy is to ensure that all City Staff responsible for their respective budgets, or in a position to impact budgets, understand the principles and guidelines that are the basis of budgets.

### 2. Applicability and Scope Statement

This policy applies to all City Staff involved in the development, review or evaluation of any of the six budget segments:

1. Primary Operating Budget
2. Building Standards Operating Budget
3. Engineering Operating Budget
4. Planning and Design Operating Budget
5. Waterworks Operating Budget
6. Capital Budget

### 3. Background



Each year the City develops balanced budgets such that total revenues are equal to total expenses.

In 2009, accounting standards and reporting requirements changed with the introduction of tangible capital asset accounting (PSAB 3150). The new standards, however, do not require budgets to be prepared on the same basis. The City, like most municipalities, prepares budgets in the traditional basis of budgeting, and then restates it in PSAB 3150 format.

In 2009, Ontario Regulation 284/09 also came into effect stating that municipalities may exclude from budget, all or a portion of the estimated costs of amortization, post-employment benefits and solid waste landfill closure & post-closure expenses. However, the Regulation states that the impact of any of those expenses that are excluded from the budget, must be reported to Council under the new financial disclosure requirements.

#### 4. Definitions

N/A

#### 5. Policy Statements

### OVERVIEW

All City of Markham (City) departments, on an annual basis, will collaborate with Financial Planning in the preparation of operating and capital budgets.

Budgets will be developed following all applicable guidelines and restrictions set out by the Municipal Act and other relevant legislation, and with consideration to Chartered Professional Accountants of Canada (CPAC) standards as recommended by the Public Sector Accounting Board (PSAB). Accordingly, the City's financial statements are prepared, following the accrual method of accounting.

In July 2023, the City was granted Strong Mayor powers by the Province under O. Reg. 530/22: Part VI.1 of the Municipal Act, 2001. Under Strong Mayor powers, the head of council is required to propose the budget for the municipality each year by February 1. The head of council must share the proposed budget with each Member of Council and the municipal clerk, and make it available to the public. If the head of council does not propose the budget by February 1, council must prepare and adopt the budget.

After tabling of the proposed budget by the head of council, council can amend the proposed budget by passing a resolution within a 30-day review period. The head of council has 10 days from the end of the council review period to veto any council amendment. Council then can override the head of council's veto of a council amendment with a two-thirds majority vote, within a 15-day period, after the head of council's veto period.

Council could pass a resolution to shorten their review and override period, and the head of council could provide written documentation to members of council and the municipal clerk to shorten the veto period.

At the end of this process, the resulting budget is deemed to be adopted by the municipality.

The Mayor is prohibited from exercising Strong Mayor powers over matters for which they have a conflict of interest. Regulations under the Municipal Act include provisions to address instances where there is a declared conflict of interest.



Based on legislative interpretation of “Strong Mayor” powers and as implemented in the City’s operational practice, the responsibility for formal approval of the tax levy by-law (and other fee by-laws) remains with Council, and as such Staff continue to bring forward any required new by-law or by-law amendment as an administrative process. The by-laws reflect / incorporate the financial requirements as noted in the adopted budget.

To enable the annual budget process, the Mayor, as head of council, provides a direction to the Treasurer to prepare the proposed budget on their behalf and as per the process set out in legislation.

### BUDGETING PRINCIPLES

**No New Debt** - The City will not make a provision for the issuance of debt in the Budget. The City’s share of any work to be done under section 391 of the Municipal Act – Fee and/or Charges bylaw will not constitute debt as defined here.

**Use of One-Time Revenues** - One-time revenues shall not be used for ongoing expenditures. However, one-time revenues may be used to fund non-recurring expenditures or services that can be completed within a specific amount of time without significant disruption to the City provided it is duly approved by Council.

**Sales Taxes** - Municipalities are entitled to a 78% rebate on the PST component of HST, or 6.24%, and 100% federal GST rebate, or 5%. The total rebate is 11.24%. For example, a \$100 purchase that is subject to \$8.00 of PST will receive a rebate of \$6.24 (78% of the 8%); therefore, the net impact to the City is \$1.76 (\$8.00 - \$6.24).

HST also impacts the City’s revenues from recreation programs such as ice rentals, facility rentals, fitness memberships and program registrations relating to participants aged 14 and above, as these services are subject to HST.

### BUDGET SEGMENTS

#### 1. Primary Operating Budget

This includes all City operations except for Building Standards, Engineering, Planning & Urban Design and Waterworks. Tax revenue is the main source of funding.

Any surplus realized at the end of a budget period will be transferred to reserves as approved by Council, in the following order:

- Corporate Rate Stabilization Reserve: to top up to a level equivalent to 15% of the current year local tax levy,
- Environmental Land Acquisition Reserve: to replenish in-year or prior years’ spending,
- Life Cycle Replacement and Capital Reserve Fund: any remaining surplus funds

In the event of a deficit, the amount will be drawn from the Corporate Rate Stabilization Reserve to balance the year end results of operations.

#### 2. Building Standards Operating Budget

This includes all building permit and inspection operations. Building permit revenues are the main source of funding. Budgeting a surplus or a deficit is permissible due to the variability in revenues



and the relatively fixed nature of costs. In years where revenues exceed expenses, the surplus is transferred to the Building Fee Reserve. Conversely, in years when expenses exceed revenues, the deficit is funded by a draw from the Building Fee Reserve.

### **3. Engineering Budget**

This includes all engineering operating activity which is funded from fee revenues. Budgeting a surplus or a deficit is permissible due to the variability in revenues and relatively fixed nature of costs. In years where revenues exceed expenses, the surplus is transferred to the Development Fee Reserve. Conversely, in years when expenses exceed revenues the deficit is funded by a draw from the Development Fee Reserve.

### **4. Planning and Urban Design Budget**

This includes all planning and urban design operating activity which is funded from fee revenues. Budgeting a surplus or a deficit is permissible due to the variability in revenues and relatively fixed nature of costs. In years where revenues exceed expenses, the surplus is transferred to the Development Fee Reserve. Conversely, in years when expenses exceed revenues the deficit is funded by a draw from the Development Fee Reserve.

### **5. Waterworks Budget**

This includes all water and sanitary sewer operations. Water billings are the main source of funding. The water rate is set each year to fund all operating costs and a contribution to the waterworks reserve. The contribution to reserve, in accordance with the annual Waterworks Reserve Study, is to fund regular ongoing rehabilitation and replacement needs consistent with the City's policy of keeping fixed assets in good condition and to maximize the useful life of the assets.

### **6. Capital Budget**

The capital budget includes all expenditures not considered part of day-to-day operations for all City departments. Tangible capital assets are capitalized at actual cost and are amortized over the estimated useful life of the asset.

Capital improvements shall be funded through developer contributions wherever possible. When such funds are not sufficient or if projects do not meet the criteria for developer funding, the City shall utilize dedicated reserves to fund the capital projects. The City shall transfer from its operating funds up to \$500,000 from the net annualized growth in assessment each year.

Rehabilitation and replacement project funds are to be set aside in accordance to the Life Cycle Reserve Study to finance regular ongoing rehabilitation and replacement needs consistent with the City's policy of keeping its fixed assets in good condition and to maximize the useful life of the assets.



### STRATEGIC PLANNING

**General** - Development Services Commission manages the comprehensive planning of growth-related development and conservation within the City. They coordinate the preparation and revision of the general plan that includes policies and regulations for land use and conservation, and multi-year development plans for transportation, public facilities, parkland and environmental protection.

**Master Plans** - Master plans include capital infrastructure items that have operating budget impacts and support the general plan for Recreation, Parks, Fire Stations, Community Centres, and Libraries.

### OPERATING BUDGET GUIDELINES

#### The Operating Budget:

- *Provides that current revenues are sufficient to support current expenditures ("We are living within our means" without drawing down reserves for operating purposes).*
- *Maintains the City's general reserves.*
- *Provides sufficient maintenance and replacement dollars to ensure capital facilities and equipment are properly maintained.*
- *Maintains all the quality-of-life programs that residents have become accustomed to, and addresses increasing service levels based on demand where necessary.*
- *Maintains a competitive compensation and benefits package for our work force.*

### ESTABLISHING THE BASE BUDGET LEVEL

The base level for the current year budget will be the previous year's cost of providing all the services approved in the current year budget, except for one-time projects. For example, the current year base level budget is set by taking the inputs approved in the prior year budget and costing them, adjusting them for the annualized costs, growth and inflation, in that order.

**Annualized Costs** – Budgets must be adjusted to include the full year expectations of revenues and/or expenses from prior year operations.

- Example: a new program initiated in Q4 of the prior year may require an increase of revenues and expenses to allow for the full year (annualized) impact.

**Growth** - Allow for growth that will occur in the City in the current year. Requests for new growth dollars must be documented. In order to obtain new growth dollars, there must be the identification of documented productivity, technological, or personnel efficiencies on the expense side or revenue enhancements to offset the request for new growth dollars. Only the portion of the cost from the date of the growth's impact to the end of the year is included in the budget. However, Departments should indicate the full-year cost of the growth.

**Inflation** - All Departments are expected to absorb this inflation within their approved budgets. However, exceptions are made for extraordinary commodity price increases and contractually related increases.

### BUDGET INCREASES BEYOND BASE LEVEL

For any budget increases above the base level, Departments must complete a business case and budget increase form requesting changes to the base budget for any additional funding requirements





for new initiatives, programs, growth, or service level changes. Business cases are expected to contain a 'Value Proposition', meaning that the Department must clearly identify a corresponding incremental benefit to the City that the additional funds would generate. Each form requesting a change to the base budget, including completed business cases, will be approved at the Commissioner level before submission to Financial Planning.

**Service Level Changes** - In each Department, a critical analysis will be performed to determine where increased efficiencies and possible cost savings could be achieved through the redeployment of staff. If current levels are deemed adequate, Departments will include all existing services at the previous year's levels in their current year base budget submission. Any requests for funding to increase service levels require submission of a form requesting changes to the base budget to justify the additional costs.

**New Programs** - Requests and business cases for additional funds related to the identification of new programs must be filled out on the form requesting changes to the base budget. Only the portion of the cost from the date of implementation to the end of the year is included in the budget. However, departments will indicate the full-year cost of the program.

**Salaries and Benefits (Full Time)** - New headcount requests, above the current year's complement, must be filled out on the forms with any associated new revenue and cost savings identified. All new headcounts are reviewed and approved by Senior Management, CAO and Council.

### MISCELLANEOUS BUDGETING ASSUMPTIONS

**Identification of Major Service Contracts** - Each year the identification of major service contracts up for renewal is completed by Financial Planning, with assistance from the Procurement Department, and are factored into the budget.

**Part-Time Salaries** - All permanent part-time staff are to be budgeted for by person/position. Current year costs and any annualized costs are provided to Financial Planning by the Departments. The annualization of part-time job evaluation is included in the base budget.

**Investment Income** - The current year's forecasted interest rate is used for budgeting.

### USE OF ACCRUAL BASIS FOR BUDGETING

**Expenses** - Expense items are budgeted for in the month when the goods or services are expected to be received and not in the month when payment is to be made. For example, if a purchase order is issued in November and the goods are expected to arrive in December with payment terms of 45 days, the expenditure is budgeted in December. The actual goods will be paid for in early February due to the terms of the invoice.

**Revenues** - Revenue items are budgeted for in the month in which the revenue is earned and not in the month when payment is received. For example, if a group rents the arena in December but is given 30 days to pay, the revenue is budgeted for in December since this is when the service is provided. The money for the rental will be collected in January next year.



**User Fees and Service Charges** - User Fees in Recreation and Culture, Engineering and Planning Departments are adjusted to reflect market conditions & general inflation where applicable.

### ADMINISTRATIVE GUIDELINES

**Budget Spending, Controls and Authorization** - The City Budget cannot be overspent. There may be variations throughout the year within the various cost centres and line items and the following levels of authority are required if these situations occur.

- The CAO is authorized to freeze or reduce operating line-item budget spending as fiscal conditions dictate. The CAO is to advise Council of the freezes or reductions at the earliest possible opportunity. Any amendments that may be required to the approved budget shall be made only after approval by the Council.
- Any Commission level overspending requires the approval of the CAO.
- Within the Commission there may be Departments or line items that may exceed the budget. Provided these stay within the Commission, the Commissioner is authorized to make the necessary balancing decisions. Commissioners are responsible for ensuring that procedures are in place to prevent budget overspending.

The Executive Leadership Team (ELT) regularly undertakes a detailed review of budget over/under spending and makes decisions on spending reallocations, if required.

Unless prior authorization is given, all departments will be expected to contain expenditures within budgeted amounts.

**Budget Monitoring** - Monthly financial statements are delivered by Financial Reporting to each Commission by the 8<sup>th</sup> business day of the following month. Based on this information, departments provide Financial Planning with details of material variances and projections for the remainder of the year.

Financial Planning consolidates the information and budget status reports are prepared on a regular basis for ELT. These provide a comparison between actual revenues and expenditures to budgeted amounts. Further regular reports are presented to the General Committee, which include an analysis of variances and semi-annual projections to year-end.

**Vacancies** - Vacancies not filled within six months from the date of occurrence are subject to review by the Chief Administrative Officer (CAO).

### CAPITAL BUDGET GUIDELINES

### PROJECT CATEGORIES AND GUIDING PRINCIPLES\*

PROJECT CATEGORY	GUIDING PRINCIPLES
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Major	<ul style="list-style-type: none"><li>- Multi-year.</li><li>- Non-recurring.</li></ul>
Minor	<ul style="list-style-type: none"><li>- Non-recurring.</li><li>- Completed within 12 months of initiation date.</li><li>- Invoices processed and projects “closed” 3 months after project completion.</li></ul>
Annual	<ul style="list-style-type: none"><li>- Recurring.</li><li>- Completed within the calendar year of approval.</li><li>- Invoices processed and project “closed” no later than Q1 of the year following approval.</li></ul>

\*Refer to Capital Budget Control Policy for further details on Project Categories

**Capital Database** - Departments are required to complete the following fields on capital appropriation forms in the Capital Database for all projects planned:

- Project Manager
  - Project Type (i.e. New Asset/Expansion, Repairs/Replacements, Studies)
  - Detailed Project Description
  - Project Ranking
  - Project Cost
  - Cost of future phases, if applicable
  - Funding Sources
  - Impact on Operating Costs
  - Cash Flow Projection
  - Procurement Plan
  - ITS requirements
  - Link to Council priorities
  - Link to Life Cycle Reserve Study or DC Background Study
- **Development Charge / Life Cycle Projects Worksheet**
    - Applicable when Development Charges (DC) has been identified as a funding source for the Capital Project. Departments are required to outline and compare the current capital project request against the year and costs that have been identified in the DC Background Study. An explanation is required when the year and/or costs deviate from the DC Background Study.
    - Applicable when Life Cycle Replacement and Capital Reserve Fund have been identified as a funding source for repair/replacement of assets. Departments are required to complete the worksheet which compares the current capital project request against the Asset Life Cycle Reserve Study. An explanation is required when the year and/or costs deviate from the Asset Life Cycle Reserve Study.
    - When Life Cycle Replacement and Capital Reserve has been identified as funding source the year of replacement identified in the Asset Life Cycle Reserve Study should be included.
  - **Other Projects Worksheet**
    - Applicable to all non-DC and non-Life Cycle projects. Indicate how Service Level will be affected by the project; that is, whether service level will be ‘maintained’, ‘increased’ or ‘decreased’ after implementation. If the response is either ‘increase’ or ‘decrease’, a detailed explanation is required.

**Capital Projects / Acquisitions** - A project or acquisition must meet both of the following requirements to be considered a Capital Expenditure:



- It must have future value with an expected useful life longer than 1 year.
- The total cost is \$5,000 or greater.

**Priority Setting** - Submissions for tax funded projects will be considered in accordance with their priority ranking. Projects should be ranked as follows:

- Rank 1
  - Projects that have received approval from Council
  - Projects that are required due to legal / legislative requirements
- Rank 2
  - Continuation of an existing project (i.e. second phase)
  - Projects that have been reported to Council but pending Council decision
  - Projects that are politically sensitive
  - Projects that increase efficiency or reduce/eliminate risks
  - Projects that are deferred from previous year

**Special Funding** - Departments are required to identify projects in the Capital database that may require upfront financing by the City because the proposed funding (e.g. sale of assets, grants, subsidies, recoveries from other levels of government) will not be available at the time of expenditure.

### PROJECTS MANAGED BY OTHER DEPARTMENTS

**Information Technology Services (ITS)** - Departments are required to identify all discretionary IT requirements. Such projects include new corporate applications – training management system, corporate project management system. Non-discretionary requirements (e.g., PC upgrades / replacements, etc.,) are managed by ITS separately.

**Operations – Fleet** - All business cases and current year Capital Funding Request forms for new fleet should be forwarded to Operations-Fleet department for review and verification of cost/standards. Operations-Fleet will submit Capital Funding Request form(s) to Finance for new fleet vehicles required in the current year.

Operations-Fleet will conduct condition assessments on replacement vehicles identified in the Asset Life Cycle Reserve Study as requiring replacement in the current year.

**Council Request** - Council members are encouraged to identify projects that should be included in the current year budget submission. The requests will be summarized and distributed to the respective departments for comments which will be addressed at the Budget Committee meetings.

### DEVELOPMENT CHARGE PROJECTS – NON GROWTH DC RESERVE FUND

The City collects Development Charges (DC's) from developers to construct growth-related infrastructure, such as roads, parks, fire stations and community centres. Development Charges collected from developers are deposited in a DC Reserve Fund until funding for the growth-related capital project is required. Certain Development Charge projects require non-development charge reserve funding equivalent to 10% of the project cost. Items exempt from the 10% non-growth DC charge are:

- Water supply services, including distribution and treatment services;
- Waste water services, including sewers and treatment services;
- Storm water drainage and control services;
- Services related to a highway (as defined in subsection 1 of the Municipal Act);
- Electrical power services;
- Police services;
- Fire protection services;
- Other services as prescribed.

Projects that do not fall under one of the above exemptions must be noted as requiring 10% Development Fee funding or an alternative non-growth source such as other reserves. For example, a new park with a project cost of \$100,000, inclusive of taxes, would have Development Fee funding of \$10,000 (10%) and Development Charge funding of \$90,000 (90%).

### **PROJECTS WITH ZERO COST**

Departments are required to budget for all projects that they propose to undertake, even those that have a zero net City cost. For example, if a project requires that the City undertake works for other local governments, utilities or developers that will be funded through subsidies or recoveries, then the project should be included in the Capital Budget with appropriate gross subsidies, recoveries and net cost. If the City is to undertake the project, it must be budgeted.

### **DONATIONS AND DONATIONS-IN-KIND**

Donations and Donations-In-Kind should be included in the Capital Budget submissions. The funding source should be identified as 'Other' with a description of *Donation* or *Donation-In-Kind*.

### **CAPITAL IMPROVEMENTS IN SPECIFIC AREAS**

Capital improvements that benefit specific residents in an area are recoverable from the residents that benefit from the improvement. The funding source for such projects should be identified as either: Local Improvement Charges; Section 391 – Fees & Charges By-law; or Section 326 – Special Service Charge By-law of the Municipal Act, 2001.

### **CAPITAL INDUCED OPERATING COSTS**

Future operating costs (personnel and non-personnel) associated with capital projects must be identified in order to be included in the Operating Budget.

### **QUOTES**

To provide more accurate budget figures, where appropriate, all capital projects put forward should have written quotes from vendors.

### **ENDOWMENT RESERVE FUNDS**

Capital Projects that will be funded from Endowment Funds, such as the Museum and Theatre, should be included in Capital Budget submissions.



### POST BUDGET APPROVAL – CONTROLLING CAPITAL EXPENDITURES

The timely closing of capital projects is imperative to ensure that funds are not spent unnecessarily, and to ensure that any surplus funds are returned to their original source(s).

**Under Spending** - In accordance with the Capital Budget Control Policy, when a Capital Project is cancelled or a completed project results in unspent dollars, those dollars must be returned to the original funding source(s) of the project.


**Over Spending** - Capital contract overruns that exceed budget must follow the Capital Budget Control Policy for Request for Additional Funding of an Approved Capital Project.

**Invoice Post Close** - Invoices received after the closure of a capital project requires Treasurer authority to approve payment of the invoice from the funding source(s) originally approved for the project; that is, providing the total cost of the project is within the original project budget. Invoices not within the original budget must be addressed according to the Expenditure Control Policy and other sections of the Capital Budget Control Policy.

## 6. Roles and Responsibilities

Roles and responsibilities are detailed within the Policy Statements.



	Appendix 2: Capital Budget Control Policy		
	Policy Category: -		
	Policy No.: -	Implementing No.: -	Procedure
<b>Approving Authority:</b> Treasurer		<b>Effective Date:</b> February 27, 2017	
<b>Approved or Last Reviewed Date:</b> February 2025		<b>Next Review Year:</b> 2030 (or earlier as required and approved by the Approving Authority)	
<b>Areas this policy applies to:</b> City-wide		<b>Owner Department:</b> Financial Services	
<b>Related Policy:</b> <ul style="list-style-type: none"><li>• Expenditure Control Policy</li><li>• Ontario Construction Lien Act</li></ul>			

Note: Questions about this policy should be directed to the Owner Department.

### 1. Purpose Statement

The Capital Budget Control Policy provides the necessary guidelines to improve the management, administration, and reporting of capital projects.

### 2. Applicability and Scope Statement

This policy applies to all Staff involved in the management or reporting of capital projects.

This policy defines the following:

1. Project Categories and Guiding Principles for capital budgeting.
2. Process for requesting new capital projects after the annual budget has been approved.
3. Standardized Contingency Percentages for capital budgeting.
4. The return of surplus funds after a contract has been awarded.
5. Process for requesting the consolidation of capital projects with similar scope.
6. Process for requesting a change to the scope of an approved capital project.
7. Process for requesting additional funding for an approved capital project.
8. Process for closing capital projects and the return of unexpended funds to reserves.
9. Process to address non-compliant projects.
10. Capital Budget reporting requirement to Council.

### 3. Background





The life of a capital project can range anywhere from months to several years depending on the size and scope of the project. In order to maximize the City of Markham's ability to manage capital projects and cash flow, capital projects will be categorized according to the project nature and the amount of time required to complete the project.

In 2013 Finance conducted a comprehensive review to assess the effectiveness and efficiency of the capital project Life Cycle and provided recommendations to adopt best practices in capital project management and effective use of financial resources. The resulting policy and procedural changes for capital planning and project management, supported by Executive Leadership Team (ELT), have been incorporated into this policy version. Amendments to the policy were added in 2017 to provide clarification on Non-Compliant "Minor" capital projects and the closure of "Major" capital projects under Policy Statement section of this policy.

#### 4. Definitions

**Annual Projects** – Recurring projects must be initiated and completed within the calendar year of budget approval.

**Completion Date (month, year)** – Defined as follows:

- For projects that have no warranty (e.g. studies, equipment purchases) = Substantial Completion Date
- For construction projects that have a warranty period = Substantial Performance Date

**Closure Date (month, year)** – Defined as when the project has reached Completion Date and all follow up activities have been addressed (e.g. deficiency correction, paying invoices, obtain closing documents such as as-builts).

**Initiation Date (month, year)** – Defined as when a transaction is entered in the General Ledger (GL) or a Purchase Order (PO) is issued. Project planning such as meetings and defining project scope does not constitute project initiation from a financial perspective. All capital projects must be initiated within the year of budget approval.

**Major Projects** – Non-recurring multi-year projects that require multiple years to complete. Projects must be initiated within the year of budget approval.

**Minor Projects** – Non-recurring projects must be initiated within the year of budget approval and must be completed within 12 months from the date of initiation.

**Project** – A Project is defined as an approved capital project (with an assigned capital project number and a budget) that has a set duration (start date and completion date) that may have multiple components.

**Substantial Completion Date (month, year)** – Defined as when the project meets the criteria under the Construction Lien Act:



## When contract deemed completed

(3) For the purposes of this Act, a contract shall be deemed to be completed and services or materials shall be deemed to be last supplied to the improvement when the price of completion, correction of a known defect or last supply is not more than the lesser of,

- (a) 1 per cent of the contract price; and
- (b) \$1,000. R.S.O. 1990, c. C.30, s. 2 (3).

**Substantial Performance Date (month, year)** – Defined as when the project meets the criteria under the Construction Lien Act:

## When contract substantially performed

2. (1) For the purposes of this Act, a contract is substantially performed,

- (a) when the improvement to be made under that contract or a substantial part thereof is ready for use or is being used for the purposes intended; and
- (b) when the improvement to be made under that contract is capable of completion or, where there is a known defect, correction, at a cost of not more than,
  - (i) 3 per cent of the first \$500,000 of the contract price,
  - (ii) 2 per cent of the next \$500,000 of the contract price, and
  - (iii) 1 per cent of the balance of the contract price. R.S.O. 1990, c. C.30, s. 2(1).

- Typically aligns with the asset in-service date (i.e. available to be used by the public, can be used as intended), except in the case of community centres where opening to public may be later than Substantial Performance date
- At the Substantial Performance date, there may still be deficiencies requiring repair and it is the time when warranty period starts.

## 5. Policy Statements

### 1. Project Categories and Guiding Principles

- i. All projects submitted for budget approval must be categorized as “Major”, Minor” or “Annual”, according to the guiding principles for each category as defined in **Table 1** below.

**Table 1**

Project Category	Guiding Principles
Annual	<ul style="list-style-type: none"> <li>Recurring</li> <li>Completed within the calendar year of approval plus no more than 3 months in order to pay outstanding invoices.</li> </ul> <p>(e.g. 2025 approved project must be completed by December 31, 2025 and will be closed by March 31, 2026).</p>
Minor	<ul style="list-style-type: none"> <li>Non-recurring</li> <li>Completed within 12 months from date of initiation plus no more than 3 months in order to pay outstanding invoices.</li> </ul> <p>(e.g. 2025 approved projects must be initiated within 2025. Project initiated in May 2025 must be completed by April 2026 and will be closed by July 2026)</p>
Major	<ul style="list-style-type: none"> <li>Multi-year</li> <li>Non-recurring</li> </ul>

- ii. All capital projects requested and approved through the annual capital budget process must be initiated in the calendar year of approval. Project initiation is defined as when a financial transaction is booked in the GL or a procurement process has been initiated.
- iii. Capital Contingency percentages are standardized by project type and approval thresholds (refer to **Section 3, Table 2**).
- iv. If project funds available for a contract award exceed the actual amount, the remaining (surplus) funds will be returned to the project funding source(s) at the time of award.
- v. Following appropriate approval (**as outlined in Section 7**) project shortfalls will be funded from the applicable Capital Contingency project account approved by Council (Engineering DC Contingency, Waterworks Contingency, Non-DC Contingency, Planning DC Contingency, Design DC Contingency or Other Reserves Contingency).

## **2. Request for New Capital Project after Annual Budget has been approved**

Throughout the year, there may be the need to commence a project that was not anticipated during the annual capital budget process.

- Departments must submit their new project requests, supported by a business case, to the Treasurer.
- Depending on the timing of the submission and on the significance of the initiative, the request will be submitted for Council approval:
  - As part of the semi-annual capital project status report, OR
  - Directly to Council with the consent of the Treasurer.

## **3. Standardized Contingency Percentages**

In 2013 Finance undertook an extensive analysis of the contingency PO's as a percentage of the awarded contracts to determine reasonable project contingencies, by project type and dollar thresholds.

- The standardized contingency percentages for hard costs (construction) are provided in **Table 2**.
- The standardized contingency percentage for soft costs (consulting & professional fees) is 10% for all project types and dollar thresholds.
- The appropriate contingency amount (as per the standardized contingency percentages for hard and soft costs) will be included in the capital project estimate submitted for budget approval.
- Project contingency amount(s) will be proportionally adjusted according to any approved changes to project budget amount.
- Consideration for a contingency in excess of the standardized amount must be submitted to the respective Commissioner and the CAO, with a business case to support the request for approval.

*Table 2*

<b>HARD COSTS</b>	<b>THRESHOLDS</b>			
	<b>Under \$500,000</b>	<b>\$500,000 to \$1 million</b>	<b>\$1 million to under \$5 million</b>	<b>\$5 million and over</b>
Existing Facility	10%	10%	10%	5%
Roads / Bridges	10%	8%	5%	5%
New Facility	N/A	N/A	10%	5%
New Parks	7%	8%	6%	N/A
Sidewalks / Illumination	5%	9%	8%	N/A
Water – Relining / Cathodic	8%	9%	N/A	N/A
Watermain & Sewer Replacement	10%	4%	3%	N/A

#### **4. Return of Surplus Funds after Contract Award**

Estimated costs for contracted goods or services are included in the project submission during the annual capital budget process. In the event that the actual amount awarded for a contract is less than the amount included in the budget estimate, the excess funding will be returned to the original funding source(s). Also, the total project budget, including the standardized contingency amount, will be reduced accordingly.

#### **5. Request to Consolidate Capital Projects with Similar Scope**

Many capital projects are submitted each year as part of an asset repair or replacement program, and are not always completed within the calendar year in which they are approved. This results in multiple, active projects of similar scope and can be cumbersome to manage. Departments may request that projects of similar scope be consolidated. This option is reserved for projects classified as “Major”.

- Requests for consolidation of Major projects of similar scope must be submitted to the Treasurer for review.
- The request should clearly outline the incomplete works of each project and their anticipated cost.
- Any identified budget excess will be returned to the original funding source(s).
- All other requests for consolidation of (Non-Major) projects of similar scope should only be under extraordinary circumstances and accompanied by rationale to support the request. Such requests may be submitted to the Treasurer for review on a case-by-case basis.

#### **6. Request to Change the Scope of an Approved Capital Project**

Considerable effort is expended in assessing the capital assets of the organization and the needs of the community in preparation for the annual capital budget. However, throughout the



life of a capital project the scope may change (additional works, materials or expanded mandate) as the priorities of the organization and Community change.

- Departments must forward all scope change requests to the CAO for consideration. The request should include:
  - The project name, original scope and budget;
  - The impact of not proceeding with the project as originally defined;
  - The scope and budget of the revised project;
  - The benefits of approving the revised project.

### 7. Requesting Additional Funding for an Approved Capital Project

During the annual capital budget process, Departments make every attempt to ensure that the budget request is sufficient to complete the defined scope of the project. Unanticipated costs, emergency purchases or approved scope changes may prompt the need for additional funding. All approved budget increases will be funded from the established capital contingency project(s) appropriate to the project scope.

- Approval for the use of capital contingency project funds is governed by the signing authority levels in the corporate “Expenditure Control Policy”, (*Capital Overruns, section 5.03*).
- Treasurer (or their designate) approval for the use of capital contingency funds:
  - Treasurer approval is required if the funding request is greater than or equal to \$25,000 OR greater than or equal to 40% of the original budget.
  - Amounts below the above threshold require the review and endorsement of the relevant departmental Senior Financial Analyst (SFA).

Following is the list of the approved capital contingency projects, by funding type & use and the maximum funding amount for each.

Non-DC Contingency	\$250,000	Tax funded portion of requirement
Design DC Contingency	\$100,000	DC portion of requirement
Planning DC Contingency	\$50,000	DC portion of requirement
Engineering DC Contingency	\$100,000	DC portion of requirement
Waterworks Contingency	\$100,000	Waterworks Stabilization/Capital requirement
Other Reserves or Funding Sources*	As needed	If none of the above contingencies are suitable for the additional capital funding request

\*Where appropriate, the Treasurer and/or the CAO has delegated authority to adjust the funding source for projects charged to contingency if a different Reserve fund or Funding



Source is required. These draws from other Reserves will be reported as part of subsequent Status of Capital Projects reports to Council.

### 8. Closing Capital Projects and Return of Unexpended Funds

The timely closing of capital projects is imperative to ensure that funds are not spent unnecessarily, and to ensure that any surplus funds are returned to their original source(s).

In the event that an invoice is received after the closure of a capital project, the Treasurer has the authority to approve payment of the invoice from the funding source(s) originally approved for the project; that is, providing the total cost of the project is within the original project budget. Invoices not within the original budget must be addressed according to the Expenditure Control Policy and other sections of this Capital Budget Control Policy.

#### a) Closure of “Major” capital projects

The following guiding principles provide parameters on completion and closure dates for “Major” projects:

- i. Projects that do not have a maintenance/warranty period (e.g. studies): Closure Date is set as the Substantial Completion Date plus no more than 3 months in order to pay outstanding invoices.
- ii. Projects that have a maintenance/warranty period (e.g. Detail design tied to Construction, construction of an asset): Closure Date is set as the end of the Substantial Performance Date plus no more than 3 months in order to pay outstanding invoices.
- iii. Major facility capital projects (e.g. construction of a community Centre): Closure Date is set as the greater of end of maintenance / warranty period or 1 year from the Substantial Performance Date plus no more than 3 months in order to pay outstanding invoices.

#### b) Closure of “Annual” capital projects

Must be initiated and completed within the calendar year of budget approval plus no more than 3 months in order to pay invoices. (e.g. 2025 approved project must be completed by December 31, 2025, and will be closed by March 31, 2026).

#### c) Closure of “Minor” capital projects

Must be completed within 12 months from the date of initiation plus no more than 3 months in order to pay invoices. (e.g. 2025 approved projects starts May 1, 2025, must be completed by April 30, 2026 and will be closed by July 31, 2026).

### 9. Process to Address Non-Compliant Projects

On a semi-annual basis, Finance conducts a Capital Budget Status reporting process where Finance consolidates the information received from the Departments and provides a report to General Committee on closure of capital projects and an overview on the status of total open capital projects. As well, capital projects are evaluated against the project categories noted above for compliance and where applicable, a non-compliant project may be left open until completion.



Non-compliant “Minor” and “Major” projects will remain open when:

	Scenario	Criteria
A.	PO issued	<ul style="list-style-type: none"><li>PO represents a minimum 50% of the total approved budget</li></ul>
B.	PO not issued / Project not initiated	<ul style="list-style-type: none"><li>Capital Project is included in the procurement plan, <b>and</b></li><li>Future PO represents a minimum 50% of the total approved budget, <b>and</b></li><li>Commitment that the PO will be issued by March 1</li></ul>

### Example under Scenario B:

Capital Project X was approved in the amount of \$100,000 as part of the 2025 Budget. On January 1, 2026, Project X has not been initiated, and therefore it is non-compliant.

The project will only remain open if the following criteria is met:

- i. the capital project is included in the procurement plan in the month of January 2026; and
- ii. the PO will be \$90,000 of the total approved budget (> 50%); and
- iii. PO will be issued no later than March 1, 2026.

Project X will be closed if PO is not issued by March 1. Departments can request the project again in the next year’s Capital Budget process.

**Despite the conditions set out in Sections 8 and 9 above, a non-compliant project may be kept open at the discretion of the Treasurer.**

## 10. Capital Budget Reporting

The Treasurer will report to Council semi-annually on the status of all capital projects. This regular reporting will provide Council with the tools necessary to make informed decisions on all capital related items requiring their approval.

The use of capital contingency funds will be reported to the CAO and Commissioners on a regular basis. The amounts required to top up the contingency projects to their respective maximum funding amounts, will be included in the semi-annual capital status report to Council.

### **i. Status Updates from Departments**

To accurately administer and report on the capital budget, Departments will be required to forward to Finance, on a quarterly basis, an accurate status of each project owned or managed by them. The status must include a description of the work in progress, the percentage of work complete and a projected forecast for completion. Departments should also disclose any third-party agreements or other situations that may delay the initiation or the completion of the project.

### **ii. Semi-annual Status Report to Council**

On a semi-annual basis, Finance will consolidate the information received from the Departments and report to Council on the status of capital works.






The report will include a summary of the encumbrances to date, the percentage of budget encumbered, the known commitments and expenditures, and a detailed listing of capital projects to be closed. The information provided will also include all changes to reserves and reserve funds resulting from project closures.

The particulars in the report will be provided for information purposes only.

### 6. Roles and Responsibilities

Roles and responsibilities are detailed within the Policy Statements.



	Appendix 3: Investment Policy	
	Policy Category:	
	Policy No.:	Implementing Procedure No.:
<b>Approving Authority:</b> Council	<b>Effective Date:</b> March, 2009	
<b>Approved or Last Reviewed Date:</b> January 2020	<b>Next Review Year:</b> 2025	
<b>Area(s) this policy applies to:</b> Financial Strategy & Investments, Financial Services	<b>Owner Department:</b> Financial Strategy & Investments, Financial Services	
<b>Related Policy(ies):</b> <ul style="list-style-type: none"> <li>(If any, cross-reference other related or superseded policy(ies) and Legislations. Identify Policy No. and Name on each line)</li> </ul>		

Note: Questions about this policy should be directed to the Owner Department.

### 1. Purpose Statement

In order of priority, the investment objectives of the City are:

1. Legality of Investments
2. Preservation of Principal
3. Maintenance of Liquidity
4. Competitive Rate of Return

### 2. Applicability and Scope Statement

N/A

### 3. Background

N/A

### 4. Definitions

None

### 5. Policy Statements

## LEGALITY OF INVESTMENTS

The legal authority to invest funds comes from the Municipal Affairs Act. Investments shall be in conformance with the Ontario Municipal Act and O.Reg. 438/97 – Eligible Investments and Related Financial Agreements (See Appendix A). In accordance with this Act, for the purposes of clause 167 (2), a list of eligible securities that a municipality may invest in can be found in Appendix A:



Investments made by the City are further restricted by the limitations and terms outlined in this policy. Where the City of Markham has excess funds not required immediately, such funds may be invested only in:

- Bonds, debentures, treasury bills or other forms of indebtedness of or guaranteed by the Government of Canada
- Bonds, debentures, treasury bills or other forms of indebtedness of or guaranteed by any province of Canada
- The Municipal Finance Authority of British Columbia.
- Bonds, debentures, or promissory notes of a metropolitan, regional or district municipality or of a municipality as defined in the Municipal Affairs Act
- Bonds, term deposits, deposit receipts, deposit notes, certificates of deposit, banker's acceptances and other similar instruments issued, accepted, guaranteed or endorsed by a Schedule I or a Schedule II Bank.

**Additionally, the City may use funds to cover shortfalls in the City's Development Charge reserves so long as the interest charged to such reserves are at a competitive interest rate.**

### **PRESERVATION OF PRINCIPAL**

Preservation of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

This policy acts to minimize credit risk, i.e., the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the safest types of securities
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized

### **Safety**

All investments must rate at least "AA Low" or the equivalent from the Dominion Bond Rating Service, the Canadian Bond Rating Service, or Standard and Poors and/or a commercial paper rating of R1 Low or better from DBRS.

### **Diversification**

Investments shall be diversified by:

- Limiting investments in securities that have higher credit risks;
- Investing in securities of varying maturities while providing for stability of income;
- Continuously investing a portion of the portfolio in readily available funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations; and
- Limiting investments to avoid over-concentration in securities from a specific issuer or business sector (excluding Canadian Treasury securities). The limits are as follows:



### **Federal/Provincial Government Securities**

Securities offered by, or unconditionally guaranteed by, the government of Canada or a province of Canada, shall comprise not less than 40% of the total investment portfolio at all times, and may comprise 100% of the portfolio.

The following limitations apply:

- Government of Canada - no limit
- Province of Ontario - no limit
- Other provinces - maximum 20%

### **Municipal Government Securities**

Municipal securities cannot exceed 30% of the total investment portfolio and any one municipality cannot exceed 15% of the total portfolio.

### **Financial Institutions**

Investments in eligible financial institutions shall not exceed 60% of the total portfolio. The following limitations will apply to the individual institutions:

- the five major Canadian chartered banks (Canadian Imperial Bank of Commerce, Bank of Montreal, Royal Bank, Scotia Bank, TD Canada Trust) – individual maximum of 20%
- other Canadian chartered banks and Schedule II banks - in aggregate 25% with individual maximum of 15%

The Investment Analyst, under the direction of the Treasurer is permitted to deviate +/- 5% from the above targets to take advantage of changing market conditions.

## **MAINTENANCE OF LIQUIDITY**

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may reasonably be anticipated.

Investments are limited to an individual term of twelve years. Investments for terms in excess of one year are restricted to any of the Canadian Federal, Provincial, and Municipal Governments, the 5 largest Canadian Schedule I banks ranked by assets, and institutions guaranteed by the aforementioned.

## **COMPETITIVE RATE OF RETURN**

The investment portfolio shall be designed with the goal of maximizing the long term rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

The investment portfolio shall be designed with the objective of regularly exceeding the average return on three-month Treasury bills. This index is considered an appropriate benchmark for risk-less investment transactions and therefore represents a minimum standard for the portfolio's rate



of return. The investment program shall seek to augment returns above this threshold, consistent with risk limitations identified herein and prudent investment principles.

Return on investment is of secondary importance when compared to the safety and liquidity objectives.

The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

To take advantage of short-term fluctuations in interest rates, securities may be sold prior to maturity. All realized and unrealized capital gains/losses will be identified in the annual investment report.

### **ADMINISTRATIVE PROCEDURES**

The Commissioner of Corporate Services or the Treasurer will have signing authority on all investments that require wire transfers. The Investment Manager will enter into all investment transactions on behalf of the City of Markham and will provide monthly updates on the portfolio performance to the Commissioner of Corporate Services and the Treasurer.

All investment transactions are recorded and interest earnings distributed to the various funds in accordance with City policies and generally accepted accounting principles for municipalities.

#### ***Authorized Financial Institutions and Brokers/Dealers***

The following is a current list of all financial institutions authorized to provide investment services to the City of Markham. This list will be maintained and updated as the business environment changes:

- |                                 |                         |
|---------------------------------|-------------------------|
| 1. TD Canada Trust              | 5. Royal Bank of Canada |
| 2. CIBC World Market Inc.       | 6. Bank of Montreal     |
| 3. Scotia McLeod Inc.           | 7. HSBC Bank Canada     |
| 4. RBC Dominion Securities Inc. | 8. Canaccord Capital    |

### **Reporting**

The Investment Analyst shall prepare a quarterly investment report, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter.

The report will summarize recent market conditions, economic developments, anticipated market movements and investment strategies employed in the most recent fiscal quarter. The report shall explain the quarter's total investment return and compare the return with budgetary expectations. The reports shall indicate any areas of policy concern and/or planned revision of investment strategies.

This management summary will be prepared in a manner that will allow the Finance & Administrative Committee to ascertain whether investment activities during the reporting period have conformed to the investment policy.



The interim report will include the following:

- Listing of individual securities held at the end of the reporting period;
- Realized gains or losses resulting from the sale of investments that were not held until maturity;
- Average weighted yield of the Fund's investments as compared to applicable benchmarks;
- Listing of all investments by maturity date;
- Percentage of total portfolio that each type of investment represents.



### Appendix A

#### ELIGIBLE INVESTMENTS UNDER THE MUNICIPAL ACT

##### ONTARIO REGULATION 438/97

##### ELIGIBLE INVESTMENTS AND RELATED FINANCIAL AGREEMENTS

1. A municipality does not have the power to invest under section 418 of the Act in a security other than a security prescribed under this Regulation. O. Reg. 438/97, s. 1; O. Reg. 399/02, s. 1.
2. The following are prescribed, for the purposes of subsection 418 (1) of the Act, as securities that a municipality may invest in:
  1. Bonds, debentures, promissory notes or other evidence of indebtedness issued or guaranteed by,
    - i. Canada or a province or territory of Canada,
    - ii. an agency of Canada or a province or territory of Canada,
    - iii. a country other than Canada,
    - iv. a municipality in Canada including the municipality making the investment,
      - iv.1 the Ontario Strategic Infrastructure Financing Authority,
      - v. a school board or similar entity in Canada,
        - v.1 a university in Ontario that is authorized to engage in an activity described in section 3 of the Post-secondary Education Choice and Excellence Act, 2000,
        - v.2 the board of governors of a college established under the Ontario Colleges of Applied Arts and Technology Act, 2002,
      - vi. a local board as defined in the Municipal Affairs Act (but not including a school board or a municipality) or a conservation authority established under the Conservation Authorities Act,
        - vi.1 a board of a public hospital within the meaning of the Public Hospitals Act,
        - vi.2 a non-profit housing corporation incorporated under section 13 of the Housing Development Act,
        - vi.3 a local housing corporation as defined in section 2 of the Social Housing Reform Act, 2000, or
      - vii. the Municipal Finance Authority of British Columbia.
  2. Bonds, debentures, promissory notes or other evidence of indebtedness of a corporation if,
    - i. the bond, debenture or other evidence of indebtedness is secured by the assignment, to a trustee, as defined in the Trustee Act, of payments that Canada or a province or





territory of Canada has agreed to make or is required to make under a federal, provincial or territorial statute, and

ii. the payments referred to in subparagraph i are sufficient to meet the amounts payable under the bond, debenture or other evidence of indebtedness, including the amounts payable at maturity.

3. Deposit receipts, deposit notes, certificates of deposit or investment, acceptances or similar instruments the terms of which provide that the principal and interest shall be fully repaid no later than two years after the day the investment was made, if the receipt, note, certificate or instrument was issued, guaranteed or endorsed by,

- i. a bank listed in Schedule I, II or III to the Bank Act (Canada),
- ii. a loan corporation or trust corporation registered under the Loan and Trust Corporations Act, or
- iii. a credit union or league to which the Credit Unions and Caisses Populaires Act, 1994 applies.

3.1 Deposit receipts, deposit notes, certificates of deposit or investment, acceptances or similar instruments the terms of which provide that the principal and interest shall be fully repaid more than two years after the day the investment was made, if the receipt, note, certificate or instrument was issued, guaranteed or endorsed by,

- i. a bank listed in Schedule I, II or III to the Bank Act (Canada),
- ii. a loan corporation or trust corporation registered under the Loan and Trust Corporations Act,
- iii. a credit union or league to which the Credit Unions and Caisses Populaires Act, 1994 applies.

4. Bonds, debentures, promissory notes or other evidence of indebtedness issued or guaranteed by an institution listed in paragraph 3.

5. Short term securities, the terms of which provide that the principal and interest shall be fully repaid no later than three days after the day the investment was made, that are issued by,

- i. a university in Ontario that is authorized to engage in an activity described in section 3 of the Post-secondary Education Choice and Excellence Act, 2000,
- ii. the board of governors of a college established under the Ontario Colleges of Applied Arts and Technology Act, 2002, or
- iii. a board of a public hospital within the meaning of the Public Hospitals Act.

6. Bonds, debentures, promissory notes, other evidence of indebtedness or other securities issued or guaranteed by the International Bank for Reconstruction and Development.

6.1. Bonds, debentures, promissory notes or other evidence of indebtedness issued or guaranteed by a supranational financial institution or a supranational governmental organization, other than the International Bank for Reconstruction and Development.

7. Asset-backed securities, as defined in subsection 50 (1) of Regulation 733 of the Revised Regulations of Ontario, 1990 made under the Loan and Trust Corporations Act.



7.1 Bonds, debentures, promissory notes or other evidence of indebtedness issued by a corporation that is incorporated under the laws of Canada or a province of Canada, the terms of which provide that the principal and interest shall be fully repaid more than five years after the date on which the municipality makes the investment.

7.2 Bonds, debentures, promissory notes or other evidence of indebtedness issued by a corporation that is incorporated under the laws of Canada or a province of Canada, the terms of which provide that the principal and interest shall be fully repaid more than one year and no later than five years after the date on which the municipality makes the investment.

8. Negotiable promissory notes or commercial paper, other than asset-backed securities, maturing one year or less from the date of issue, if that note or commercial paper has been issued by a corporation that is incorporated under the laws of Canada or a province of Canada.

8.1 Shares issued by a corporation that is incorporated under the laws of Canada or a province of Canada.

9. Bonds, debentures, promissory notes and other evidences of indebtedness of a corporation incorporated under section 142 of the Electricity Act, 1998.

10. Bonds, debentures, promissory notes or other evidence of indebtedness of a corporation if the municipality first acquires the bond, debenture, promissory note or other evidence of indebtedness as a gift in a will and the gift is not made for a charitable purpose.

11. Securities of a corporation, other than those described in paragraph 10, if the municipality first acquires the securities as a gift in a will and the gift is not made for a charitable purpose.

12. Shares of a corporation if,

- i. the corporation has a debt payable to the municipality,
- ii. under a court order, the corporation has received protection from its creditors,
- iii. the acquisition of the shares in lieu of the debt is authorized by the court order, and
- iv. the treasurer of the municipality is of the opinion that the debt will be uncollectable by the municipality unless the debt is converted to shares under the court order. O. Reg. 438/97, s. 2; O. Reg. 265/02, s. 1; O. Reg. 399/02, s. 2; O. Reg. 655/05, s. 2; O. Reg. 607/06, s. 1; O. Reg. 39/07, s. 1.

3. (1) A municipality shall not invest in a security under subparagraph 1 iii, v.1, v.2, vi.1, vi.2 or vi.3 or paragraph 3.1 or 4 of section 2 unless the bond, debenture, promissory note or evidence of indebtedness is rated,

- (a) Revoked: O. Reg. 265/02, s. 2 (1).
- (b) by Dominion Bond Rating Service Limited as "AA(low)" or higher;
- (b.1) by Fitch Ratings as "AA-" or higher;
- (c) by Moody's Investors Services Inc. as "Aa3" or higher; or
- (d) by Standard and Poor's as "AA-" or higher. O. Reg. 438/97, s. 3 (1); O. Reg. 265/02, s. 2 (1); O. Reg. 399/02, s. 3 (1); O. Reg. 655/05, s. 3 (1, 2); O. Reg. 607/06, s. 2; O. Reg. 39/07, s. 2.



(2) Revoked: O. Reg. 655/05, s. 3 (3).

(2.1) A municipality shall not invest in a security under paragraph 6.1 of section 2 unless the security is rated,

- (a) by Dominion Bond Rating Service Limited as "AAA";
- (b) by Fitch Ratings as "AAA";
- (c) by Moody's Investors Services Inc. as "Aaa"; or
- (d) by Standard and Poor's as "AAA". O. Reg. 655/05, s. 3 (4).

(3) A municipality shall not invest in an asset-backed security under paragraph 7 of section 2 that matures more than one year from the date of issue unless the security is rated,

- (a) by Dominion Bond Rating Service Limited as "AAA";
- (a.1) by Fitch Ratings as "AAA";
- (b) by Moody's Investors Services Inc. as "Aaa"; or
- (c) by Standard and Poor's as "AAA". O. Reg. 265/02, s. 2 (2); O. Reg. 399/02, s. 3 (2); O. Reg. 655/05, s. 3 (5).

(4) A municipality shall not invest in an asset-backed security under paragraph 7 of section 2 that matures one year or less from the date of issue unless the security is rated,

- (a) by Dominion Bond Rating Service Limited as "R-1(high)";
- (a.1) by Fitch Ratings as "F1+";
- (b) by Moody's Investors Services Inc. as "Prime-1"; or
- (c) by Standard and Poor's as "A-1+". O. Reg. 265/02, s. 2 (2); O. Reg. 399/02, s. 3 (3); O. Reg. 655/05, s. 3 (6).

(4.1) A municipality shall not invest in a security under paragraph 7.1 of section 2 unless the security is rated,

- (a) by Dominion Bond Rating Service Limited as "A" or higher;
- (b) by Fitch Ratings as "A" or higher;
- (c) by Moody's Investors Services Inc. as "A2"; or
- (d) by Standard and Poor's as "A". O. Reg. 655/05, s. 3 (7).

(4.2) A municipality shall not invest in a security under paragraph 7.2 of section 2 unless the security is rated,

- (a) by Dominion Bond Rating Service Limited as "AA(low)" or higher;
- (b) by Fitch Ratings as "AA-" or higher;
- (c) by Moody's Investors Services Inc. as "Aa3" or higher; or
- (d) by Standard and Poor's as "AA-" or higher. O. Reg. 655/05, s. 3 (7).

(5) A municipality shall not invest in a security under paragraph 8 of section 2 unless the promissory note or commercial paper is rated,



- (a) by Dominion Bond Rating Service Limited as "R-1(mid)" or higher;
- (a.1) by Fitch Ratings as "F1+";
- (b) by Moody's Investors Services Inc. as "Prime-1"; or
- (c) by Standard and Poor's as "A-1+". O. Reg. 265/02, s. 2 (2); O. Reg. 399/02, s. 3 (4); O. Reg. 655/05, s. 3 (8).

(6) If an investment made under paragraph 7 or 8 of section 2 falls below the standard required under subsection (3), (4) or (5), as the case may be, the municipality shall sell the investment within 30 days after the day the investment falls below the standard. O. Reg. 265/02, s. 2 (2).

(7) A municipality shall not invest in a security under paragraph 9 of section 2 unless, at the time the investment is made and as long as it continues, the investment ranks, at a minimum, concurrently and equally in respect of payment of principal and interest with all unsecured debt of the corporation. O. Reg. 265/02, s. 2 (2).

(8) A municipality shall not invest in a security under paragraph 9 of section 2 unless, at the time the investment is made, the total amount of the municipality's investment in debt of any corporation incorporated under section 142 of the Electricity Act, 1998 that would result after the proposed investment is made does not exceed the total amount of investment in debt, including any interest accrued on such debt, of the municipality in such a corporation that existed on the day before the day the proposed investment is to be made. O. Reg. 265/02, s. 2 (2).

(9) Any investment made under paragraph 9 of section 2, including any refinancing, renewal or replacement thereof, may not be held for longer than a total of 10 years from the date such investment is made. O. Reg. 265/02, s. 2 (2).

(10) Subsections (7), (8) and (9) do not prevent a municipality from holding or disposing of a security described in paragraph 9 of section 2 issued by a corporation incorporated under section 142 of the Electricity Act, 1998, if the municipality acquired the security through a transfer by-law or otherwise under that Act. O. Reg. 655/05, s. 3 (9).

(11) A municipality shall sell an investment described in paragraph 10 or 11 of section 2 within 90 days after ownership of the investment vests in the municipality. O. Reg. 655/05, s. 3 (9).

(12) If an investment described in subsection (1), (2.1), (4.1) or (4.2) falls below the standard required by the subsection, the municipality shall sell the investment within 90 days after the day the investment falls below the standard. O. Reg. 655/05, s. 3 (9).

**4. (1)** A municipality shall not invest more than 25 per cent of the total amount in all sinking and retirement funds in respect of debentures of the municipality, as estimated by its treasurer on the date of the investment, in short-term debt issued or guaranteed by the municipality. O. Reg. 438/97, s. 4 (1).

(2) In this section,

"short-term debt" means any debt, the terms of which provide that the principal and interest of the debt shall be fully repaid no later than 364 days after the debt is incurred. O. Reg. 438/97, s. 4 (2).



**4.1** (1) A municipality shall not invest in a security under paragraph 7 of section 2 or in a promissory note or commercial paper under paragraph 8 of section 2 unless, on the date that the investment is made,

(a) the municipality itself is rated, or all of the municipality's long-term debt obligations are rated,

(i) by Dominion Bond Rating Service Limited as "AA(low)" or higher,

(i.1) by Fitch Ratings as "AA-" or higher,

(ii) by Moody's Investors Services Inc. as "Aa3" or higher, or

(iii) by Standard and Poor's as "AA-" or higher; or

(b) the municipality has entered into an agreement with the Local Authority Services Limited and the CHUMS Financing Corporation to act together as the municipality's agent for the investment in that security, promissory note or commercial paper. O. Reg. 265/02, s. 3; O. Reg. 399/02, s. 4; O. Reg. 655/05, s. 4 (1, 2).

(1.1) A municipality shall not invest in a security under paragraph 7.1 or 8.1 of section 2 unless, on the date the investment is made, the municipality has entered into an agreement with the Local Authority Services Limited and the CHUMS Financing corporation to act together as the municipality's agent for the investment in the security. O. Reg. 655/05, s. 4 (3).

(1.2) Subsection (1.1) does not apply to investments in securities by the City of Ottawa if all of the following requirements are satisfied:

1. Only the proceeds of the sale by the City of its securities in a corporation incorporated under section 142 of the Electricity Act, 1998 are used to make the investments.

2. The investments are made in a professionally-managed fund.

3. The terms of the investments provide that,

i. where the investment is in debt instruments, the principal must be repaid no earlier than seven years after the date on which the City makes the investment, and

ii. where the investment is in shares, an amount equal to the principal amount of the investment cannot be withdrawn from the fund for at least seven years after the date on which the City makes the investment.

4. The City establishes and uses a separate reserve fund for the investments.

5. Subject to paragraph 6, the money in the reserve fund, including any returns on the investments or proceeds from their disposition, are used to pay capital costs of the City and for no other purpose.

6. The City may borrow money from the reserve fund but must repay it plus interest. O. Reg. 655/05, s. 4 (3).

(2) The investment made under clause (1) (b) or described in subsection (1.1), as the case may be, must be made in the public sector group of funds of the Local Authority Services Limited and the CHUMS Financing Corporation with,

(a) another municipality;



- (b) a public hospital;
- (c) a university in Ontario that is authorized to engage in an activity described in section 3 of the Post-secondary Education Choice and Excellence Act, 2000;
- (d) the board of governors of a college established under the Ontario Colleges of Applied Arts and Technology Act, 2002;
- (e) a school board; or
- (f) any agent of an institution listed in clauses (a) to (d). O. Reg. 265/02, s. 3; O. Reg. 655/05, s. 4 (4); O. Reg. 607/06, s. 3.

**5.** A municipality shall not invest in a security issued or guaranteed by a school board or similar entity unless,

- (a) the money raised by issuing the security is to be used for school purposes; and
- (b) Revoked: O. Reg. 248/01, s. 1.

O. Reg. 438/97, s. 5; O. Reg. 248/01, s. 1.

**6.** (1) A municipality shall not invest in a security that is expressed or payable in any currency other than Canadian dollars. O. Reg. 438/97, s. 6 (1).

(2) Subsection (1) does not prevent a municipality from continuing an investment, made before this Regulation comes into force, that is expressed and payable in the currency of the United States of America or the United Kingdom. O. Reg. 438/97, s. 6 (2).

**7.** (1) Before a municipality invests in a security prescribed under this Regulation, the council of the municipality shall, if it has not already done so, adopt a statement of the municipality's investment policies and goals. O. Reg. 438/97, s. 7.

(2) In preparing the statement of the municipality's investment policies and goals under subsection (1), the council of the municipality shall consider,

- (a) the municipality's risk tolerance and the preservation of its capital;
- (b) the municipality's need for a diversified portfolio of investments; and
- (c) obtaining legal advice and financial advice with respect to the proposed investments. O. Reg. 265/02, s. 4.

(3) Revoked: O. Reg. 655/05, s. 5.

(4) In preparing the statement of the municipality's investment policies and goals under subsection (1) for investments made under paragraph 9 of section 2, the council of the municipality shall consider its plans for the investment and how the proposed investment would affect the interest of municipal taxpayers. O. Reg. 265/02, s. 4.

**8.** (1) If a municipality has an investment in a security prescribed under this Regulation, the council of the municipality shall require the treasurer of the municipality to prepare and provide to the council, each year or more frequently as specified by the council, an investment report. O. Reg. 438/97, s. 8 (1).

(2) The investment report referred to in subsection (1) shall contain,





- (a) a statement about the performance of the portfolio of investments of the municipality during the period covered by the report;
  - (b) a description of the estimated proportion of the total investments of a municipality that are invested in its own long-term and short-term securities to the total investment of the municipality and a description of the change, if any, in that estimated proportion since the previous year's report;
  - (c) a statement by the treasurer as to whether or not, in his or her opinion, all investments are consistent with the investment policies and goals adopted by the municipality;
  - (d) a record of the date of each transaction in or disposal of its own securities, including a statement of the purchase and sale price of each security; and
  - (e) such other information that the council may require or that, in the opinion of the treasurer, should be included. O. Reg. 438/97, s. 8 (2); O. Reg. 655/05, s. 6.
- (3) Upon disposition of any investment made under paragraph 9 of section 2, the council of the municipality shall require the treasurer of the municipality to prepare and provide to the council a report detailing the proposed use of funds realized in the disposition. O. Reg. 265/02, s. 5.
- 8.1** If an investment made by the municipality is, in the treasurer's opinion, not consistent with the investment policies and goals adopted by the municipality, the treasurer shall report the inconsistency to the council of the municipality within 30 days after becoming aware of it. O. Reg. 655/05, s. 7.
- 9.** (1) Despite this Regulation, an investment by a municipality in bonds, debentures or other indebtedness of a corporation made before March 6, 1997 may be continued if the bond, debenture or other indebtedness is rated,
- (a) Revoked: O. Reg. 265/02, s. 6.
  - (b) by Dominion Bond Rating Service Limited as "AA(low)" or higher;
  - (b.1) by Fitch Ratings as "AA-" or higher;
  - (c) by Moody's Investors Services Inc. as "Aa3" or higher; or
  - (d) by Standard and Poor's as "AA-" or higher. O. Reg. 438/97, s. 9 (1); O. Reg. 265/02, s. 6; O. Reg. 399/02, s. 5; O. Reg. 655/05, s. 8.
- (2) If the rating of an investment continued under subsection (1) falls below the standard required by that subsection, the municipality shall sell the investment within 90 days after the day the investment falls below the standard. O. Reg. 438/97, s. 9 (2).


## 7. Roles and Responsibilities

The Financial Services Department shall be responsible for:

- Future updates to this policy
- Reporting to Council
- Adherence to the Municipal Act





	Appendix 4: Development Charge Borrowing /Lending Policy		
	Policy Category:		
	Policy No.:		Implementing Procedure No.:
<b>Approving Authority:</b> Council		<b>Effective Date:</b> September 2010	
<b>Approved or Last Reviewed Date:</b> September 2022		<b>Next Review Year:</b> 2027	
<b>Area(s) this policy applies to:</b> Financial Strategy & Investments, Financial Services		<b>Owner Department:</b> Financial Strategy & Investments, Financial Services	
<b>Related Policy(ies):</b>			

Note: Questions about this policy should be directed to the Owner Department.

## 1. Purpose Statement

The objective of this policy is to provide a framework with respect to borrowing funds to complete Development Charge (DC) related capital projects. As well, this policy provides a framework for the City to borrow funds from the DC Reserves.

## 2. Applicability and Scope Statement

N/A

## 3. Background

Every five years, Council is required to approve a Development Charges Background Study and associated by-laws.

As part of these updates, multi-year capital programs are approved by Council. Due to the timing of these capital programs, it is regularly communicated that there will be significant borrowing required to fund these projects in advance of the City collecting the related DCs.

There are really only two funding options available to the City. The first is to borrow funds through debenturing or government agency sponsored loans (i.e., Canada Housing and Mortgage Corporation for certain projects). The second is to borrow internally. Under either method, the interest on the borrowed amount can be charged back to the Developers, under the Development Charge Act.

### Debentures (External Borrowing)

For the majority of its external funding requirements, the Town would have to borrow through the Region of York (the Region has an AAA credit rating; Markham does not have a rating). The disadvantages of this approach are that the City would have to borrow in advance of needing the cash and in significant sizes that would result in situations of having borrowed



money (at higher rates) sitting in the bank (at lower rates) for prolonged periods of time. As well, there would be an uncertainty regarding the required term of the borrowing. If the City collects DC's faster than expected, that money will be sitting in the bank waiting to repay the external debt at maturity. Or alternatively, the City collects less DC's than expected and does not have enough money to repay the debt at maturity and requires further borrowing. Under this method, the Developers may end up paying more interest than necessary. The disadvantages of external borrowing can be negated by combining the approach with an internal borrowing strategy.

### Internal Borrowing

This general portfolio balance is a potential source of borrowing for the DC reserves. Under the right conditions, this type of internal borrowing can benefit both the City and Developers since it allows for greater flexibility as it does not require the involvement of York Region and the comparatively longer lead times for borrowing.

Internal borrowing will be capped at a maximum of 25% of the previous year's average general portfolio balance, in order to not restrict the City's ability to invest in other opportunities. The internal borrowing rate will be determined by the York Region debenture rate at the time that borrowing is required. This policy will allow the City to reap higher rates of return for its general portfolio, while still allowing the DC reserves to borrow at market rates but with greater flexibility.

The strategy will be to take advantage of external borrowing when rates are low and to use internal borrowing when rates are higher. The attached DC Borrowing Policy combines both the internal and external approaches.

Any internal borrowing will be tracked and accounted for in the same manner as the City's existing money market and bond investments.

### Development Charge Lending

From time to time, the City's general bank account may have a short-term requirement for funds. To allow for flexibility, the DC Reserve can act as a funding mechanism to avoid a potential overdraft situation. Any lending would follow the same guidelines as outlined in this policy for borrowing.

## 4. Definitions

None

## 5. Policy Statements

### SOURCES OF BORROWING

This section outlines the sources of funding available when the DC Reserves are in (or are approaching) a deficit balance.

#### Internal Borrowing

The City may loan the DC reserves up to a cumulative maximum of 25% of the previous year's average general portfolio balance (i.e., the City's cash and investments, as defined under the



Eligible Investments section of the Municipal Act, that are not attributable to interest bearing reserves, reserve funds, and trust funds). For example, if the average general portfolio balance was \$200 million, the City could provide up to \$50 million of funds to the DC reserves. The 25% limit was chosen as it still allows the City to maintain a high level of liquidity and mirrors the 25% annual repayment limit decided upon by the Ministry of Municipal Affairs and Housing.

### **Term of Borrowing**

The internal borrowing provided from the City's General Portfolio will act as a loan for a predetermined period of time. DC Reserves will be able to continue to use these funds while there is a negative balance. At any time, the City can decide to call upon these funds if the money is needed elsewhere. It would be at this point, the DC Reserve would turn to external borrowing. (Note: there would need to be enough time to secure external borrowing before the loan could be called).

#### **Internal Borrowing Interest Rate**

The Prime Rate will be applied when the borrowing is deemed to be less than five years in duration. The York Region debenture rate will be applied when the borrowing is deemed to be greater than five years in duration. The specific York Region debenture rate should match the forecasted duration of the loan.

### **External Borrowing**

Any funding requirements not covered by internal borrowing will require external borrowing. The determination of the source of the funds (i.e. debenturing through the Region of York or borrowing through a bank or government agency) will be made at that time depending on the length of term required, market conditions and rates. All external borrowing needs to be coordinated through the Region of York.

### **ADMINISTRATION**

Any external borrowing will be brought to Council for approval. Any internal borrowing will be approved by the Treasurer and be reported to Council no fewer than twice per year. The determination of the borrowing source will be at the discretion of the Treasurer of the City of Markham.

Any internal borrowing will be tracked and accounted for in the same manner as the City's existing investment portfolio.


As per the Municipal Act, before authorizing any specific work or class of work or any increase in the expenditure for a previously authorized specific work or class of work that would require a long-term debt or financial obligation, the Treasurer will calculate an updated annual repayment limit using the most recent debt and financial obligation limit determined by the Ministry of Municipal Affairs and Housing.

## **6. Roles and Responsibilities**

The Financial Services Department shall be responsible for:

- Future updates to this policy



	Appendix 5: Investment Interest Allocation Policy		
	Policy Category:		
	Policy No.:		Implementing Procedure No.:
Approving Authority: Council		Effective Date: October 2009	
Approved or Last Reviewed Date: May 2019		Next Review Year: Fall 2024	
Area(s) this policy applies to: Financial Strategy & Investments, Financial Services		Owner Department: Financial Strategy & Investments, Financial Services	
Related Policy(ies):			

Note: Questions about this policy should be directed to the Owner Department.

### 1. Purpose Statement

The objective of this policy is to provide a framework with regards to the recording and allocation methods of the City's Investment Interest income (including bonds, money market, interest earned on bank balances, etc.).

### 2. Applicability and Scope Statement

### 3. Background

This policy has been designed to provide a framework with respect to the recording and allocation methods of the City's Investment Interest Income. The main purpose of developing this policy is to create a process that will be used to smooth year-to-year fluctuations in the Investment Interest budget through the use of a Capital Gains Reserve.

The City invests in both short-term (money market) and long-term (bond market) investments. Since the long-term investments are held over multiple years, the rate of return on the bond portion of the portfolio does not fluctuate significantly year over year.

Because of the large swing in portfolio balances throughout the year (due to the timing of the collection and disbursement of taxes), there will always need to be a significant portion of the City's funds invested in the money market.

The City's practice has been to allocate money market rates to the interest-bearing reserves and apply bond interest to the general portfolio. The reasons for this are 1) over the long term, bond rates generally outperform money market rates, therefore the City is able to achieve higher rates of return in its general portfolio and thereby reducing the immediate need for tax increases; 2) bond market rates are more stable which allows for smoother budgeting; and 3)



reserves and reserve funds can more easily absorb these money market rate fluctuations as the requirements for these funds are longer term in nature.

This policy maintains the current practice of allocating money market interest (typically around prime less 1.7%) to interest bearing reserves and reserve funds. This policy also prescribes that reserves with negative balances be charged interest at a rate of prime (which is more reflective of the rate for borrowing).

### Capital Gains Reserve

Over the past 10 years, the City has been averaging approximately \$840,000/year. Historically these surpluses were simply amalgamated into the City's year-end operating surplus/deficit. A Council resolution from March 2005 dictates that "year-end operating surpluses, if any, be used first to top-up the Corporate Rate Stabilization Reserve...and secondly to replenish the expenditures in the Environmental Land Acquisition Reserve Fund, and finally transferred to the Life Cycle Replacement and Capital Reserve Fund".

The attached policy seeks to give staff flexibility in taking investment income surpluses (or a portion thereof) and transferring to a special Capital Gains Reserve. The purpose of this would be to provide a method of applying surpluses earned in one year to a subsequent year's budget. It allows for smoother budgeting, as well as promoting the best buy/sell decisions for the City since the impact to future year's budgets can be managed better.

For example, a 5-year \$1.0 million, 6% coupon bond purchased at par earns the City \$60,000/year in interest (\$300,000 over a 5 year period). If the City can sell that bond for \$1.1 million and reinvest the \$1.1 million at 4%, the City earns \$44,000/year plus the \$100,000 in capital gains for a total of \$320,000 over 5 years. This is the best decision for the City to make but has the following effect on interest income revenues:

<b>Current</b>	Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL
Buy and Hold (A)	\$60 K	\$60 K	\$60 K	\$60 K	\$60 K	\$300 K
Sell and Reinvest (B)	\$144 K	\$44 K	\$44 K	\$44 K	\$44 K	\$320 K
<b>Difference (D)</b>	<b>\$84 K</b>	<b>(\$16 K)</b>	<b>(\$16 K)</b>	<b>(\$16 K)</b>	<b>(\$16 K)</b>	<b>\$20 K</b>

Budget (B)	\$44 K	\$44 K	\$44 K	\$44 K
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By being able to take a portion of the \$100,000 of capital gains in Year 1 and transferring \$20,000 to each of following years, it can help offset the reduction in income in Years 2-5 which allows for higher annual Investment Interest budgets each year (by \$20,000 per year in this example)

Proposed	Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL
Buy and Hold (A)	\$60 K	\$60 K	\$60 K	\$60 K	\$60 K	\$300 K
Sell and Reinvest (B)	\$144 K	\$44 K	\$44 K	\$44 K	\$44 K	\$320 K
Transfer to/from Reserve (C)	(\$80 K)	\$20 K	\$20 K	\$20 K	\$20 K	\$0 K
<b>Difference (D)</b>	<b>\$4 K</b>	<b>\$4 K</b>	<b>\$4 K</b>	<b>\$4 K</b>	<b>\$4 K</b>	<b>\$20 K</b>

Budget (B + C)	\$64 K	\$64 K	\$64 K	\$64 K
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There is no long-term financial impact to this policy as it simply outlines the methods of allocating interest. As outlined above, it will have an impact on budget setting in future years.

#### 4. Definitions

None

#### 5. Policy Statements

### INTEREST ALLOCATION

This section outlines the methods for allocating interest to various City Reserves and Reserve Funds.

#### Development Charges Reserves

The Development Charge Reserves have its own segregated investment pool. The interest generated from these investments is fully allocated to the Development Charge Reserves on a monthly basis. In cases where there is internal borrowing to the Development Charges reserves, the Prime Rate will be applied when the borrowing is deemed to be less than five years in duration. The York Region debenture rate will be applied when the borrowing is deemed to be greater than five years in duration. The specific York Region debenture rate should match the forecasted duration of the loan.

#### Interest Bearing Reserves and Reserve Funds

There are no specific investments made on behalf of reserve and reserve funds. Interest is calculated and allocated monthly. The amount of interest is determined by applying the average money market rate earned by the City in a given month to the previous month's ending reserve balance. Any reserves or reserve funds with negative balances will be charged at a rate of prime.



### Varley Trust

Through a past agreement with the Varley Trust, interest is calculated and allocated monthly by applying the average bond market rate (exclusive of capital gains) earned by the City in a given month to the previous month's ending reserve balance.

### General Portfolio

The remaining interest not allocated to the above reserves and trusts is deemed to be the interest earned on the general portfolio.

### **CAPITAL GAINS RESERVE**

City staff have the authority to transfer surpluses in the Capital Gains account to a Capital Gains Reserve.

The Capital Gains reserve can only be drawn upon in the following situations:

- a) Funds are required to make up for a deficit in the Investment Interest or Capital Gains accounts
- b) Approval is given through the budget process to use the funds in the reserve to help set the Investment Interest budget
- c) Funds can be drawn from the reserve to be allocated to other reserves using either of the following methodologies:
  - i. to all interest-bearing reserves and reserve funds on a prorated basis; or
  - ii. in a method similar to the process of allocating year end surpluses (i.e. first to top-up the Corporate Rate Stabilization Reserve to a level equivalent to 15% of local tax revenues and secondly to replenish the expenditures in the Environmental Land Acquisition Reserve Fund, and finally transferred to the Life Cycle Replacement and Capital Reserve Fund)


## **6. Roles and Responsibilities**

The Financial Services Department shall be responsible for:

- Future updates to this policy





	Appendix 6: Reserve Policy		
	Policy Category: Finance		
	Policy No.:		Implementing Procedure No.:
Approving Authority: Chief Administrative Officer (CAO)		Effective Date: 2017	
Approved or Last Reviewed Date: December 2024		Next Review Year: Fall 2027	
Area(s) this policy applies to: City-wide		Owner Department: Financial Services	
Related Policy(ies):			

Note: Questions about this policy should be directed to the Owner Department.

## 1. Purpose Statement

The primary objective is to ensure that monies are set aside for the long-term goals (e.g. to replace & rehabilitate infrastructure, to smooth tax rate impacts, etc.) of the City and that those funds will be available when needed.

## 2. Applicability and Scope Statement

The policy applies to all Reserve and Reserve Funds in the City.

## 3. Background

Asset Life Cycle Reserve Study In 2005, Council approved a reserve study that examined the City's Reserves and Reserve Funds with the purpose of:

- Determining the adequacy of the City's Reserves to meet known future expenditures (Infrastructure/Capital Asset Rehabilitation/Replacements) for 25 years based on projected inflows
- Determining the adequate level for the City's corporate rate stabilization/contingency reserve based upon comparisons and benchmarking with other Municipalities and "best practices"
- Reviewing, consolidating and refining policies for the City's various reserves and reserve funds

## 4. Definitions

N/A



### 5. Policy Statements

The following sections provide more details on the Reserve Study and policies Council approved.

#### **Life Cycle Replacement and Capital Reserve Fund**

One of the major recommendations from the 2005 Reserve Study was the consolidation of reserves into the Life Cycle Replacement and Capital reserve or the financial impact of these recommendations (e.g., the reserves that were consolidated to create the Life Cycle Replacement and Capital Reserve). This reserve is to fund the replacement of the City's aging infrastructure and for major capital expenditures approved by Council.

- Funding for this reserve will come from the following sources;
- The City's Operating Budget contribution to Capital;
- Future interest income (in excess of \$1M) from long-term loans and future dividends from Markham Enterprises Corporation, a wholly-owned subsidiary, and its subsidiaries;
- Proceeds from the sale of asset, excluding land; and
- Future year-end Operating Budget Surpluses

#### **Corporate Rate Stabilization Reserve**

The purpose of this reserve is to maintain the City's cash flow, minimize need for short-term borrowing, fund urgent expenditure requirements, minimize changes in the property tax rate, and to smooth out fluctuations due to one-time expenditures.

Based on Government Finance Officer Association's (GFOA) recommended best practices, the balance in the Corporate Rate Stabilization reserve was established at 15% of the local tax revenues.

In addition, future year-end operating Budget surpluses, if any, will be used to top-up this reserve to the target balance. As explained in the Future Operating Surplus section, below, once the target balance in the Corporate Rate Stabilization is achieved, remaining year-end surpluses, if any, will be allocated to other reserves in a sequential order, as approved by Council.

#### **Other Reserve Study Recommendations and Policies**

**Non-DC Growth Reserve Fund** – intended for the purpose of funding the non-DC component of growth-related projects. See "Development Charge (DC) Projects – Non-DC Reserve Funding" section in the Capital Budget Guidelines section for further information on the City's requirement to fund a portion of growth-related new capital infrastructure projects. Proceeds from future land sales will be the source of funding for this reserve.

**Facility Ramp-up Reserve** – funded from the operating Budget dollars included in previous years' Budgets to ramp-up for facility operating costs. Intended use of this reserve was not defined when the reserve was established, however, it was used to fund non-growth facility-related capital projects in the past, with Council approval. Balance at the end of each fiscal year will be transferred to the Corporate Rate Stabilization Reserve.

**Environmental Land Acquisition Reserve Fund** – a new reserve established in 2005 to provide a source of financing for the City to acquire/protect environmentally sensitive land.



On an annual basis, \$250,000 of interest income from a long-term loan to a related company, PowerStream, will be the source of funding for this reserve. As well, any remaining year end surpluses after topping up the stabilization reserve will be used to replenish expenditures in the Reserve Fund.

**Environmental Sustainability Reserve Fund** – intended to provide a source of funding for internal (City) and external (e.g., Community groups) initiatives that are environmental in nature. A base level of \$150,000 was established for this fund. The process to replenish the base for expenditures is through the following year's Capital Budget process.

**Land Acquisition Reserve Fund** - a new reserve established in 2005 to provide a source of financing for the City to acquire land that is strategic in nature, non-growth (and thus cannot be DC-funded), and not environmentally sensitive. On an annual basis, \$250,000 of interest income from a long-term loan to a related company, PowerStream, will be the source of funding for this reserve.

### Future Operating Surpluses

Prior to the 2005 Reserve study, year-end Operating Budget surpluses were directed to the Corporate Rate Stabilization reserve. The 2005 Reserve study established a target balance for the Corporate Rate Stabilization reserve at 15% of local tax revenues. Accordingly, a policy was adopted by Council to prioritize the funding of Reserves from future operating surpluses:

Future year-end surpluses, if any, in the operating Budget will be allocated to top-up the Corporate Rate Stabilization reserve to 15% of local tax revenues first. Year-end surpluses remaining, if any, after topping up the stabilization reserve will be used to replenish expenditures in the Environmental Land Acquisition Reserve Fund (second priority) and the Life Cycle Reserve Fund (third priority). Should future year-end surpluses not be sufficient to top-up the Stabilization and replenish the Environmental Land Acquisition reserve fund, the funding requirements should be included for discussion in the following year's Budget discussions.

### Waterworks Reserves

Waterworks Reserves is water rate funded and offsets fluctuations in gross profit on water sales to residents and funds repairs/ replacements of waterworks capital infrastructures. In 2007, Council approved the Water and Wastewater Reserve Study with the purpose of:

- Addressing the ongoing replacement and rehabilitation requirements for the Waterworks infrastructure over their useful lives
- Determining the adequacy of the City's Waterworks Reserves to meet known future expenditures for 25 years

Based on the future replacement and rehabilitation program as identified in the Water and Wastewater Reserve Study, the Waterworks Reserves will require additional funding in order to sustain future replacement and rehabilitation requirements. As a result, effective January 1, 2008, a Water & Wastewater Infrastructure Surcharge was implemented, to be phased-in over 10 years. Any potential increase to the approved surcharge will be brought forward to Council through the annual reserve study update and the annual Budget process.




## **6. Roles and Responsibilities**

The Financial Services Department shall be responsible for:

- Future updates to this policy



	Appendix 7: Debt Policy		
	Policy Category: Finance		
	Policy No.:		Implementing Procedure No.:
Approving Authority: Chief Administrative Officer		Effective Date: 2006	
Approved or Last Reviewed Date: January 2020		Next Review Year: 2025	
Area(s) this policy applies to: Financial Strategy & Investments, Financial Services		Owner Department: Financial Services	
Related Policy(ies):			

Note: Questions about this policy should be directed to the Owner Department.

## 1. Purpose Statement

Borrowing has its appropriate place in making prudent financing decisions. The City will continue to capitalize on fluctuations in interest rates and recognize when borrowing is appropriate to minimize the impact on tax rates. Building growth related infrastructure in advance of development combined with the fluctuations in development charge revenues, may result in a future need to borrow.

## 2. Applicability and Scope Statement

N/A

## 3. Background

N/A

## 4. Definitions

N/A

## 5. Policy Statements

### Policy on Debt Issuance

Markham will strive to maintain its status as a “Pay As You Go” Community and the City will only consider borrowing for growth related capital projects.

### Provincial Guidelines

- Annual payments relating to debt and financial obligations should not be more than 25% of own source revenues and fund revenues, not including Municipal electrical utilities revenues.
- Markham’s annual repayment limit for 2019 was approximately \$88.0 million.




### 6. Roles and Responsibilities

The Financial Services Department shall be responsible for:

- Future updates to this policy



	Appendix 8: Expenditure Control Policy	
	Policy Category: Financial Services – Administration	
	Policy No.: FA-001	
<b>Approving Authority:</b> Treasurer		<b>Effective Date:</b> October 2024
<b>Approved or Last Reviewed Date:</b> October 2024		<b>Next Review Year:</b> Annually by the Finance Department, or more frequently as required
<b>Area(s) this policy applies to:</b> Corporate-wide		<b>Owner Department:</b> Financial Services
<b>Related Policy(ies):</b> Business Expense & Conference Policy Code of Ethic and Conduct Petty Cash Policy Procurement and Corporate Card Policy Purchasing By-law #2017-8		

Note: Questions about this Policy should be directed to the Owner Department.

### 1. Purpose Statement

The purpose of this policy is to establish internal controls over the authorization of expenses.

### 2. Applicability and Scope Statement

This policy applies to all authorized individuals or designates authorizing payments on behalf of **Markham**.

### 3. Background

To establish internal controls over the authorization of expenses, **contract overruns**, **purchase order** adjustments and **change order** requirements.

### 4. Definitions





**“Authorized Employee”** means an employee who has been approved by the appropriate **Director** and **Commissioner** to have signing authority

**“Capital Budget”** means a financial plan outlining the expenditures and revenues of a Capital Project that is formally reviewed and approved by **Council**;

**“Change Order”** means a component of the change management process whereby changes in the scope of work agreed to by **Markham** and the vendor(s);

**“Cheque Requisition”** means a form requesting a cheque be prepared for payment of non-invoice related transactions (i.e., seminar, conference, and membership);

**“Commissioner”** means a person appointed by **Council** with administrative responsibilities of a group of departments;

**“Commitment”** means an act in the form of a contract or **purchase order** binding **Markham** to a financial obligation;

**“Contingency”** means an unexpected requirement not specified in the original scope of a project that may result in a project change and additional cost;

**“Cost Centre Manager”** means a person holding a position that has staff reporting directly to him/her and has authority over the scheduling of work and is responsible for the work that these staff produce (e.g., Supervisor, Coordinator, etc.);

**“Criteria”** means a set of rules the conformance to which will govern the authority limits to award a contract

**“Council”** means the Council of the Corporation of the City of **Markham**;

**“Designate”** means the staff member who may be temporarily appointed to act on behalf of an authority named in this Policy;

**“Director”** means a person holding a management position of Director within a department and includes the **Treasurer**, Fire Chief, Deputy Fire Chief, City Solicitor, Deputy City Solicitor, City Clerk, City Architect and Chief Information Officer (CIO), and any other title approved by Human Resources as a staff position equivalent to that of a Director;

**“ELT”** means the Executive Leadership Team;

**“Manager”** means a person holding a management position of Manager within a department and includes the Project Manager, Assistant Solicitors and Deputy Clerk and any other title approved by Human Resources as a staff position equivalent to that of a Manager;

**“Markham”** means the Corporation of the City of Markham’

**“Operating Budget”** means a financial plan, outlining expected revenues, expenses and expenditures for operations, that is formally reviewed and approved by **Council**;

**“Overruns”** means an increase in costs resulting from unforeseen additional services or materials and includes all addenda, change orders, and extensions to the original contract or **purchase order** value. Overruns resulting from a change in scope from the original contract must be identified and dealt with as a new purchase;



**“Petty Cash”** means a small amount of cash available for necessary minor purchases;

**“Purchase Order”** means a purchase order (blanket, fixed, regular) issued by the Purchasing Department that confirms **Markham’s** intent to procure goods and services for a price and from the vendor as stated in the purchase order;

**“Refundable Deposit”** means any cash collected by the City (as a security) that the City expects to return after a specified period of time, or when certain conditions are satisfied.

**“Senior Manager”** means a person holding a management position of Senior Manager within a department and any other title approved by Human Resources as a staff position equivalent to that of a Senior Manager;

**“Treasurer”** means the **Council** appointed Treasurer of the Corporation of the City of **Markham**;

**“User Department”** means the department within **Markham** requiring goods and services.



### 5. Policy Statements

#### 5.0 COMMITMENTS

- 5.01 The general level of authority to authorize awards within Markham's approved Operating and Capital budgets will be as follows:

Value <\$5,000

The user department Commissioner or designate delegate shall award purchases of goods and services under \$5,000.

- a) Contract awards that are within the established criteria:

Contract Value	Approval Authority
\$5,000 - 25,000	Manager
\$25,001 - \$100,000	Director
100,001 - \$350,000	Commissioner
>\$350,000	CAO

- b) Contract awards that are outside the established criteria:

Contract Value	Approval Authority
\$5,000 - \$25,000	Manager
\$25,001 - \$50,000	Director
\$50,001 - \$100,000	Commissioner
100,001 - \$350,000	CAO
>\$350,000	Council

#### Established Criteria

The following criteria must be met to enable award of contracts:

- The expenses relating to the goods/services is included in the budget (Operating/Capital)
- The award is within budget
- The award is to the lowest priced proponent or highest ranked (as applicable), compliant Bidder. The term of the contract is for a maximum of four (4) years



- There are no litigation between the successful bidder and Markham
- There is no disqualified Bidder (which disqualified Bidder is also the lowest priced or highest ranked Bidder (as applicable) pursuant to the Quotation process) at the time of Contract Award

### 5.02 Contingencies

For approved standardized contingencies, the Manager or Director of the User Department responsible for the project will have the authority to authorize project changes as per the authority under section 5.05. It is the responsibility of the Director of the User Department to ensure that the project contingency fund does not exceed the original contingency funding allowance on the contract award.

### 5.03 Capital Overruns

The level of authority for capital expenditures that exceed awarded commitments (contract overruns) will be as follows.

The dollar threshold limits are cumulative in nature. For example, two individual capital overruns within available budget at \$6,000 each, for a cumulative total of \$12,000, will require the Director's authorization.

Approval for a capital overrun must be obtained from the appropriate authority level via an email and a Purchase Order Adjustment Authorization Form (POAAF) must be completed within 10 business days with the email attached.

Dollar Threshold within Available Budget	Approval Authority
\$0 - \$10,000	Manager
>\$10,000	Director

In addition to above, the Senior Financial Analyst (SFA), on behalf of the Treasurer, will be required to review and endorse the POAAF to verify and help ensure funding availability. The SFA will also support in tracking these changes as part of monitoring and reporting.

Dollar Threshold without Available Budget	Approval Authority
\$0 - \$10,000	Manager & Treasurer (or Designate)
> \$10,000 - \$100,000	Director & Treasurer (or Designate)
> \$100,000 - \$350,000	Treasurer
>\$350,000	Council (supported by Treasurer endorsement of Council report)



The addition of the Treasurer (or their Designate at certain levels of Approval Authority) under this section ensures the financial integrity of the approval authority is met, and that appropriate incremental funding sources are identified and compliant with the Capital Budget Control and other policies.

Council approval above a certain threshold is still required. However, the Treasurer may, at their discretion and depending on the circumstance, ask that approval be sought from Council for any request.

In cases of emergency (refer to section 11.3 of the Purchasing Bylaw) where the immediate approval is required, the Treasurer may approve any increase greater than \$350,000 with a report to Council thereafter (e.g., as part of Status of Capital report).

The SFA and other Finance staff, as required, will support this process, including liaising with departments to facilitate requested changes and tracking these changes as part of monitoring and reporting.

### 5.04 Operating Overruns

The User Department Director or Commissioner may approve overruns to contracts drawn from Operating budgets. The User Department Director may approve overspending of any particular budget line by making the necessary balancing decisions with other operating budgets within their Departments. Should balancing be required from underspending from other departmental budget lines within the Commission, the User Department Commissioner approval will be required. Directors and Commissioners are responsible to ensure that procedures are in place to prevent total budget overspending.

### 5.05 Change Order Requests where budget and PO contingency are available

Dollar Threshold	Approval Authority
\$0 - \$10,000	Manager
>\$10,000	Director

Supported by a change order process, the above authorization thresholds under 5.05 are intended to enable staff managing the project to approve changes when budget is available and the amount was originally approved during the contract award process.

**Assurance & Monitoring:** The above requests will need to be accompanied by documented and verifiable business rationale.

The Finance Department will track and monitor these requests, reporting trends and analysis on a quarterly basis (or more frequently, as required) as appropriate.

Finance staff will conduct periodic and spot checks/audits to assess and report on compliance, and support continuous improvement efforts. Finance staff will flag and discuss any issues to departments that emerge from checks/audits, including identifying any required corrective actions.



### 5.1 PROCEDURES

#### 5.11 Goods and Services less than \$100 (excluding Taxes)

- a) Goods and services costing less than \$100 required in the normal course of business may be paid for from Petty Cash or by using the Corporate Procurement Card.
- a) All withdrawals from Petty Cash and all expenditures using Petty Cash must be authorized by the employee's next level of authority.
- b) Invoices will be approved by the appropriate authority and sent to the Accounts Payable Department for payment.

#### 5.12 Goods and Services greater than \$100 and less than \$5,000 (excluding Taxes)

- a) Goods and services costing more than \$100 and less than \$5,000, required in the normal course of business, may be purchased without a purchase order either through normal invoice procedures or by using the Corporate Procurement Card, except in the case of regular predictable expenses such as rent or utilities.
- b) Invoices will be approved by the appropriate authority and sent to the Accounts Payable Department for payment.

#### 5.13 Goods and Services greater than \$5,000 (excluding Taxes)

- a) For goods and services costing more than \$5,000, a purchase order must be issued. The purchase order could be either a blanket, fixed or regular purchase order depending on the type of purchase.
- b) For purchases using a blanket or regular purchase order, invoices duly approved by the appropriate level of authority (sign off on the invoice), will be sent to Accounts Payable for payment processing.
- c) For fixed purchase orders, the invoices will be paid automatically by the Accounts Payable Department without the need for approval by the User Department. It is the responsibility of the User Department to inform Accounts Payable to stop payment for any reason before the payment is due.

#### 5.14 Cheque Requisitions

##### 5.14.1 When a Cheque Requisition can be used

- a) A Cheque Requisition can only be used if no invoice has been provided or is available from the vendor and for the follow authorized payment types:
  - 1. Payments to other levels of government or non-profit organization
  - 2. Honorariums (where regular ongoing requirements exist, a contract is recommended)
  - 3. Legal fees and amounts transferred in trust through the law branch
  - 4. Permits



5. Settlement of a legal claim
6. Purchase of land
7. Payment of a grant, donation or sponsorship
8. Refunding a prior payment
9. Payment of a rebate
10. Payment of a seminar or conference fee
11. Payment of a legal contract or agreement
12. Payment for election duties
13. Payment to Workplace Safety and Insurance Board (WSIB)

- b) If an invoice has been provided or is available from the vendor, the invoice must be processed through Accounts Payable.

### 5.14.2 Authorizing a Cheque Requisition Payment

- a) All Cheque Requisitions (except for Development Related Refundable Deposits (including letter of credit)) require two Authorized Employee signatures.

1. A payment equal to or less than \$5,000 must be approved by an Authorized Employee and their Immediate Manager or above.
2. A payment more than \$5,000 and less than \$100,000 must be approved by an Authorized Employee and a Senior Manager or Director or above.
3. A payment equal to or more than \$100,000 must be approved by an Authorized Employee and the applicable Commissioner or above.
4. A payment for purchase of land must be approved by an Authorized Employee and the CAO.

- b) Development Related Refundable Deposits

1. A payment equal to or less than \$5,000 must be authorized by the Manager, Development Finance & Payroll (or immediate supervisor) for any development related refundable deposit draw, reduction or release, if the Manager or Director from the applicable department has approved that the necessary work has been completed and supporting documentation has been provided.
2. A payment more than \$5,000 and less than \$100,000 must be authorized by the Senior Manager, Financial Strategy & Investments (or immediate supervisor) for any development related refundable deposit draw, reduction or release, if the Manager or Director from the applicable department has approved that the necessary work has been completed and supporting documentation has been provided.



3. A payment more than \$100,000 must be authorized by the Treasurer (or immediate supervisor) for any development related refundable deposit draw, reduction or release, if the Director from the applicable department has approved that the necessary work has been completed and supporting documentation has been provided.

c) Letter of Credit Draw

The Senior Manager, Financial Strategy & Investments may authorize any Letter of Credit draw, reduction or release up to \$100,000 if the Manager or Director from the applicable department has approved that the necessary work has been completed and supporting documentation has been provided.

d) Property Tax Adjustments Related Items

For any cheque requisition which is required for tax adjustments, resulting from appeals, rebates and/or errors or overpayments as noted within section 5.19 of this policy; The delegated approval thresholds for cheque requisitions are set as follows:

1. \$0 - \$50,000: must be authorized by the Manager, Tax and Cash Management and the Senior Manager of Revenue and Property Tax
2. \$50,001 - \$100,000: must be authorized by the Senior Manager of Revenue and Property Tax and Treasurer
3. >\$100,000 must be authorized by the Treasurer and the Commissioner, Corporate Services

5.14.3 Appropriate Supporting Documentation

In order for Accounts Payable to process a Cheque Requisition payment, the requester must complete a Cheque Request Form (located on Checkmark) along with supporting documentation such as: Copy of the authorized claim settlement, final agreement and Council extract (if applicable). For refunds, proof of payment to the City.

5.15 Contingencies

- a) Any contingency fund authorized in a contract award will be issued on a separate purchase order.
- b) Authorized project change invoices will be posted against the contingency purchase order.

5.16 Invoice Authorization for Payment

- a) All invoices less than \$5,000 must be authorized by an Authorized Employee having signing authority up to \$5,000.
- b) All invoices greater than \$5,000 must have two authorizers as per the following:
  1. The first authorizer can be any Authorized Employee within the User Department having signing authority up to \$5,000.

2. The second authorizer for invoices less than \$100,000 must be the appropriate Manager or Director or Commissioner or the CAO.
  3. For invoices greater than \$100,000 the second authorizer must be the appropriate Director or Commissioner or the CAO.
- c) Invoices that do not have the correct purchase order and line item number noted may be returned to the Vendor for correction.

All invoices must include approver(s) printed name, signature and date the invoice was signed.

#### 5.17 Write-Offs of Non-Tax Items

Authorization to make a write-off of outstanding Non-Tax items owing to Markham is as follows:

- a) Write-off of any non-tax related invoices up to \$10,000 will be reviewed and authorized by the Treasurer and/or delegate, and where it is concluded that they are uncollectable, the Treasurer and/or delegate shall be authorized to write-off the invoice as uncollectable.
- b) Write-off of any non-tax related invoices in excess of \$10,000, the Treasurer and/or delegate shall recommend to the Council that the outstanding amount be deemed as uncollectable, and that Council direct the write-off of the amount as uncollectable.

#### 5.18 Write-Offs of Tax Items

Write-off of any tax related items, where Treasurer and/or delegate concludes that certain taxes are uncollectable, the Treasurer and/or delegate shall, under the provisions of S.354 of the Municipal Act, 2001, recommend to the Council that such outstanding taxes be removed from the Roll, and that Council direct the write-off of taxes as uncollectable.

#### 5.19 Property Tax Adjustments

Treasurer and/or delegate shall be authorized to approve required tax adjustments, resulting from appeals, rebates and/or errors or overpayments.

- a) Authorization to make tax adjustments is as follows:

In addition to the Treasurer, two additional staff members be delegated authority to authorize the approval of tax adjustments;

1. Senior Manager, Revenue & Property Tax
2. Manager, Tax & Cash Management

- b) Delegated approval thresholds are set as follows:

1. \$0 - \$50,000: must be authorized by the Manager, Tax and Cash Management and the Senior Manager of Revenue and Property Tax



2. \$50,001 - \$100,000: must be authorized by the Senior Manager of Revenue and Property Tax and Treasurer
3. >\$100,001 greater must be authorized by the Treasurer and the Commissioner, Corporate Services

### 5.2 MISCELLANEOUS AUTHORITIES

#### 5.21 Accounting

	Authority
a) Personal Expense Claims	
Staff member	Manager
Manager	Next Level/Director
Director	Next Level/Commissioner
Commissioner	Chief Administrative Officer
Chief Administrative Officer	Commissioner of Corporate Services
Councillor	Councillor
b) Cheque requisitions	Manager/Director as per clause 5.14.2
c) Procurement Card Purchase	Manager and/or Director
d) Petty Cash Expenditures	Manager

#### 5.22 Payroll / Personnel

	Authority
a) Time Sheets	Cost Centre Manager
b) Overtime	Cost Ce
c) Vacation	
d) Salary Memorandum	
e) Term	

#### 5.23 Departmental Authority for Letters of Credit & Refundable Deposits – Draws, Reductions, Releases

	Authority
a) up to \$100,000	Manager
b) up to \$350,000	Director
c) up to requested value	CAO, Commissioner, Treasurer

The Senior Manager, Financial Strategy & Investments may authorize any and all Letter of Credit draws, reductions and releases once the above departmental release authority has been provided from the applicable department approving that the necessary work has been completed and supporting documentation has been provided.

#### 5.24 Miscellaneous

	Authority
a) Disposal of surplus assets	Chief Administrative Officer or Treasurer
b) Acquisition of computer equipment and software	Chief Administrative Officer



### 5.25 Treasurer's Authority

Despite any other provision in this Policy, the Treasurer is authorized to pay the following accounts, provided that funds are available in the Operating Budget or a Capital Project for that purpose:

- a) all salaries, wages and benefits due to any person in the employ of Markham;
- b) all retiring allowances and mandatory sick pay grants upon Human Resources approval due to any person previously in the employ of Markham;
- c) all accounts for telephones, postage and utilities supplied to Markham;
- d) all accounts for fees and levies payable to the federal, provincial or other municipal government, or to any agency, board or commission thereof;
- e) all accounts for payments of principal or interest on debentures, loans or overdrafts, including foreign exchange;
- f) all accounts for payments to the school boards of amounts raised for them by tax;
- g) all accounts relating to employee pension deductions and employer pension contributions in respect of the salaries and wages of those persons who are paid by or employed by Markham, and which are payable in respect of any duly authorized registered pension plan on behalf of the respective employee.

### 5.3 AUDIT

Expenses, contract overruns, purchase order adjustments and change order requirements may be audited by Finance Staff or the Auditor General to ensure compliance.

### 5.4 ATTACHMENTS

- Cheque Requisition Form
- Expenditure Control Form
- Purchase Order Adjustment Authorization Form (POAAF)

## 6. Roles & responsibilities


**Staff** – individuals approved by the appropriate **Commissioner** or Chief Administrative Officer (CAO) will have signing authority. Those individuals responsible for approving expenditures are also responsible for the legitimacy of the expenses.

**Accounts Payable Department** – is responsible for ensuring that no payments are made without appropriate authorization.

**Treasurer** – is responsible for the administration of this Policy and recommend to the CAO any amendments that may be required.

**CAO** – is authorized to approve any amendments suggested by the **Treasurer**.



	Appendix 9: Tangible Capital Asset Policy		
	Policy Category: Finance		
	Policy No.:		Implementing Procedure No.:
Approving Authority: Chief Administrative Officer (CAO)		Effective Date: January 1, 2009	
Approved or Last Reviewed Date: February 2025		Next Review Year: 2028	
Area(s) this policy applies to: City-wide		Owner Department: Financial Services	
Related Policies: <ul style="list-style-type: none"><li>Public Sector Accounting Board (PSAB), Section 3150</li></ul>			

Note: Questions about this policy should be directed to the Owner Department.

## 1. Purpose Statement

The purpose of this policy is to provide clear direction to ensure the City of Markham's (City's) assets are recorded in a fixed asset register, at historic values and amortized over their useful lives, in a consistent manner in accordance with the guidelines of public sector accounting standards, established in the Public Sector Accounting Board (PSAB) handbook, Section 3150.

This policy will provide the framework to achieve the following outcomes:

- Compliance with PSAB 3150
- Consistent accounting treatment of asset related expenditures
- Gather and maintain information needed to prepare financial statements
- Fiscal responsibility
- Users of the financial report are able to discern information about investments in property, plant and equipment, and the changes in such investments.

## 2. Applicability and Scope Statement

This policy will apply to all City departments, boards and commissions, agencies and other organizations falling within the consolidated reporting entity of the City.

## 3. Background

The PSAB, a branch of the Canadian Institute of Chartered Accountants, created in 1981, is an independent body with the authority to set accounting standards for the public sector. In June 2006, PSAB approved the revisions to Section 3150 of the Public Sector Accounting Handbook - Tangible Capital Assets stating that effective January 1, 2009 all municipal governments would be required to capitalize tangible capital assets (TCA) at historic cost and amortize these assets over their useful lives.

In order to be fully compliant with the new requirements, all tangible capital assets owned by the City of Markham (City) were inventoried and valued at their historic costs. The useful life of each



asset, or asset class, was determined and accumulated amortization was calculated from the time the asset was put into service. The City's 2009 Financial Statements included 2008 comparative numbers. The City's 2008 Financial Statements were restated to be PSAB 3150 compliant.

Effective January 1, 2009, the City's Capital Budget must include only projects which meet the criteria laid out in this document for tangible capital assets. All other expenditures must be included in the operating budget and be expensed in the period in which they are incurred.

### 8. Definitions

**Amortization** is the accounting process of allocating 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 expense is an important part of the cost associated with providing services, regardless of how the acquisition of tangible capital assets is funded. Depreciation accounting is another commonly used term to describe the amortization of tangible capital assets.

**Assets** are economic resources controlled as a result of past transactions or events and from which future economic benefits may be obtained. Assets have three essential characteristics:

- a) they embody a future benefit that involves a capacity, singly or in combination with other assets, to provide future net cash flows, or to provide goods and services
- b) the City can control access to the benefit, and
- c) the transaction or event giving rise to the control of the benefit has already occurred.

**Asset impairment** occurs when conditions indicate that a tangible capital asset no longer contributes to the City'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.

**Betterment** is a cost incurred to enhance the service potential of a tangible capital asset. Betterments increase service potential (and may or may not increase the remaining useful life of the tangible capital asset). Such expenditures would be included in the tangible capital asset's cost.

**Capitalization threshold** (recognition threshold) is the value above which assets are capitalized and reported in the financial statements.

**Capital lease** is a lease with contractual terms that transfer substantially all the benefits and risks inherent in ownership of property to the City. For substantially all of the benefits and risks of ownership to be transferred to the lessee, one or more of the following conditions must be met;

- a) There is reasonable assurance that the City will obtain ownership of the leased property by the end of the lease term.
- b) The lease term is of such duration that the City will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span.
- c) The lessor would be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement.



**Carrying costs** are costs directly attributable to an asset's acquisition, construction or development activity where, due to the nature of the asset, it takes a long period of time to get it ready for its intended use. Typical carrying costs could include:

- technical and administrative work prior to commencement of and during construction
- overhead charges directly attributable to construction or development, and
- interest.

**Conveyed assets** include all assets which are constructed by a developer and where ownership is transferred to the City in accordance with the registered subdivision agreement. These assets could include land, roads, stormwater ponds, sidewalks, street signs, water, waste water and sanitary sewage systems.

**Component** is a part of an asset with a cost that is significant in relation to the total cost of that asset. Component accounting recognizes that each part might have a different useful life and requires separate accounting for each component that has a different useful life than the whole asset does.

**Cost** is the gross amount of consideration given up to acquire, construct, develop or better 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. The cost of a contributed tangible capital asset, including a tangible capital asset in lieu of a developer charge, is considered to be equal to its fair value at the date of contribution. Capital grants would not be netted against the cost of the related tangible capital asset. The cost of a leased tangible capital asset is determined in accordance with Public Sector Guideline 2 (PSG-2) Leased Tangible Capital Assets.

**Depreciation** is the expense in an accounting period arising from the application of depreciation accounting.

**Directly attributable costs** refer to direct incremental expenses incurred for technical and administrative activities related to the construction of a tangible capital asset. These costs could include the salaries and benefits for internal staff doing design work related to the construction project. It would not include an allocation of fixed costs such as occupancy costs for the design department or an allocation of the costs of corporate departments such as human resources, legal, purchasing and accounting. These latter costs are incurred whether or not the construction project is undertaken and, therefore, would not be incremental overhead expenses directly attributable to the cost of the project. Refer also to the definitions of direct costs and indirect costs.

**Direct costs** are incremental costs incurred for the acquisition, construction or development of a tangible capital asset. Direct costs would not have been incurred other than to acquire, construct or develop the tangible capital asset. For example, materials and supplies, equipment, temporary site buildings, legal and other professional fees, etc., could be considered direct costs.

**Expenses**, including losses, are decreases in economic resources, either by way of outflows or reductions of assets or incurrence of liabilities, resulting from the operations, transactions and events of the accounting period. Expenses include transfer payments due where no value is received directly in return. Expenses include the cost of economic resources consumed in, and identifiable with, the operations of the accounting period. For example, the cost of tangible capital





assets is amortized to expenses as the assets are used in delivering programs. Expenses do not include debt repayments or transfers to other local governmental units in the City's reporting entity.

**Fair value** is defined in accounting standards as 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.

**Financial assets** are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets include but are not limited to, cash, investments, accounts receivable, inventory held for resale.

**Full accrual basis of accounting** recognizes the financial effects of transactions in the period(s) in which they occur irrespective of when the cash has been received or paid.

It requires that tangible capital assets be reported on the balance sheet (statement of financial position) at historical cost and expensed (amortized) in the annual results of operations over their estimated useful lives.

**Gains** can arise from peripheral or incidental transactions and events affecting a local government. Such transactions and events include the disposition of assets purchased for use and not for resale, and the liquidation or refinancing of debt.

**Indirect costs** are costs incurred for a common or joint purpose and, therefore, can not be identified readily and specifically with an activity related to the acquisition, construction or development of a tangible capital asset. For example, executive management, occupancy costs for general administrative buildings, corporate services (accounting, payroll, legal, technology, etc.), general local government, etc., would be considered indirect costs.

**Liabilities** are present obligations to others arising from past transactions or events, the settlement of which is expected to result in the future sacrifice of economic benefits. Liabilities have three essential characteristics:

- a) they embody a duty or responsibility to others, leaving little or no discretion to avoid settlement of the obligation
- b) the duty or responsibility to others entails settlement by future transfer or use of assets, provision of goods or services, or other form of economic settlement at a specified or determinable date, on occurrence of a specified event, or on demand, and
- c) the transactions or events obligation have already occurred.

**Losses** can arise from peripheral or incidental transactions and events. Such transactions and events include the disposition of assets purchased for use and not for resale, and the liquidation or refinancing of debt.

**Market value** is defined as the estimated amount for which a property would be exchanged on the date of valuation between a willing buyer and a willing seller in an arm's length transaction wherein the parties had each acted knowledgeably, prudently and without compulsion.

**Maintenance and repairs** maintain the predetermined service potential of a tangible capital asset for a given useful life. Such expenditures are charged in the accounting period in which they are made.



**Net book value** of a tangible capital asset is its cost, less accumulated amortization and the amount of any write-downs.

**Non-financial assets** include tangible capital assets and other assets such as prepaid expenses and inventories of supplies. Non-financial assets are acquired, constructed or developed assets that are normally employed to deliver services, may be consumed in the normal course of operations and are not for sale in the normal course of operations.

**Pooled assets** are assets that have a unit value below the capitalization threshold but have a material value as a group. Although recorded in the financial systems as a single asset, each unit may be recorded in the asset sub-ledger for monitoring and control of its use and maintenance. Examples could include personal computers, furniture and fixtures, small moveable equipment, etc.

**Residual value** is the estimated net realizable value of a tangible capital asset at the end of its useful life.

**Revenues**, including gains, can arise from: taxation; the sale of goods; the rendering of services; the use by others of economic resources yielding rent, interest, royalties or dividends; or receipt of contributions such as grants, donations and bequests. Revenues do not include borrowings, such as proceeds from debt issues or transfers from other local governmental units.

**Service potential** is tangible capital asset's output or service capacity, normally determined by reference to attributes such as physical output capacity, quality of output, associated operating costs and useful life.

**Straight-line amortization** allocates the cost less estimated residual value of a capital asset equally over each year of its estimated useful life.

**Useful life** is the estimate of either the period over which a tangible capital asset can be used, 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.

**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. Policy Statements

All assets owned by the City of Markham, which meet the definition of a tangible capital asset will be capitalized and amortized over their useful life.

#### 1. TCA Definition

According to PSAB 3150 Section .05, tangible capital assets are defined as non-financial assets having physical substance that:

- 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
- Have useful economic lives extending beyond an accounting period
- Are to be used on a continuing basis, and



- Are not for sale in the ordinary course of operations.

### 1.1 Assets Exclusions

The following assets are to be excluded from the TCA policy:

- Intangible assets including copyrights, trademarks, patents, goodwill and easements
- Natural resources – trees, woodlots (land value capitalized only)
- Works of Art, Historical Treasures, Archival records – as they have cultural, aesthetic or historical value that is worth preserving in perpetuity, but has no direct future benefit which is measurable. The existence and nature of this property must be disclosed on the Financial Statements (Section PS 3150.42(e))
- Studies, including environmental assessments, which are not directly related to an acquisition of a TCA
- Assets listed for sale if the following conditions are met:
  - The asset is in a condition to be sold
  - There is an active market for the asset
  - There is a plan for selling the asset, and
  - It is reasonably anticipated that the sale to a purchaser external to the City will be completed within one year of the reporting date.

### 2.0 Asset Categories

An asset category is a grouping of assets of similar in nature or function in the City's operation.

The following is a list of the City's asset categories:

- |                                |                             |
|--------------------------------|-----------------------------|
| • Building                     | • Library Media Collection  |
| • Equipment                    | • Parks & Pathways          |
| • Furniture & Fixtures         | • Vehicles                  |
| • Infrastructure               | • Waterworks Equipment      |
| • Land                         | • Waterworks Infrastructure |
| • Library Furniture & Fixtures | • Waterworks Vehicles       |

### 3.0 Capitalization

Tangible capital assets will be capitalized (recorded in the fixed asset register) according to the following thresholds:

- All land
- All buildings
- Civil infrastructure systems (built assets such as roads, bridges, sewers, water, parks etc. with unit cost of \$25,000 or greater, assets less than \$25,000 should be pooled where their pooled value exceeds \$50,000)
- All others with unit cost of \$5,000 or greater
- Assets between \$1,000 and \$5,000 where their pooled value exceeds \$50,000.

Betterments (see Section 12) to existing assets will be capitalized when unit costs exceed the approved threshold.

Thresholds will be reviewed on an annual basis. Changes to the thresholds will require the approval of the Treasurer.

### 4.0 Opening Valuations



In order to meet PSAB compliance, the following information was collected during the initial recognition and set up of individual asset:

- Description of asset
- Year of acquisition
- Serial ID (or unique asset ID)
- Original historical cost including betterments
- Amortization calculations to date

### 5.0 Valuation

A tangible capital asset will be recorded at cost plus all charges necessary to place the asset in its intended location and condition for use.

#### 5.1 Purchased assets

Cost is the gross amount of consideration paid to acquire an asset. It includes all non-refundable taxes and duties, freight and delivery charges, installation and site preparation costs, and any other costs necessary to put the asset in the condition necessary for its intended use. It is net of any trade discounts or rebates.

Cost of land includes purchase price plus legal fees, land registration fees and transfer taxes. Also, any costs to make the land suitable for intended use, such as pollution mitigation, demolition and site improvements that become part of the land will be included. In the case of park land, the cost of all landscaping required to put the park into service will be added to the cost of the land.

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

#### 5.2 Acquired, Constructed or Developed Assets

The value of an asset will include all costs directly attributable (e.g., construction, architectural and other professional fees) to the acquisition, construction or development of the asset.

The cost associated with internal staff time for design, inspection, administrative and other similar costs will be capitalized when the value can be determined. TCA related projects which are undertaken by the City's Engineering & Urban Design departments will be charged as a percentage of the project cost to cover internal staff time. This rate will be reviewed on an annual basis and adjusted at the discretion of the Treasurer.

Capitalization of general administrative overhead, for example an allocation of fixed costs such as occupancy costs for the design department or an allocation of the costs of corporate departments such as human resources, legal, purchasing and accounting, is prohibited. Capitalization of carrying costs ceases when no construction or development is taking place or when the tangible capital asset is ready for use.

Any cost that is not necessary for the completion of the acquisition, betterment or construction of an asset cannot be capitalized.

All eligible costs will accumulate within the City's Work in Progress (see Section 6.0) account until such time as the asset is put into service.



### 5.3 Capitalization of Interest Costs

Borrowing costs incurred by the acquisition, construction and production of an asset that takes a substantial period of time to get ready for its intended use will be capitalized as part of the cost of that asset.

Capitalization of interest costs will commence when expenditures are being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use are in progress. Capitalization will be suspended during periods in which active development is interrupted. Capitalization will cease when substantially all of the activities necessary to prepare the asset for its intended use are complete. Substantially all of the activities are complete when only minor or no modifications are outstanding.

### 5.4 Donated or Conveyed Assets

The cost of donated assets that meet the criteria for recognition will be equal to the fair value at the time of donation. Fair value for donated assets will be determined using market values, appraisal values, or an estimate of replacement cost.

Infrastructure assets conveyed to the City by developers will be recognized on the City's Financial Statements in the year they are accepted by the City for maintenance. These conveyed assets will be valued using the approved engineering consultant's estimates provided by developers at the time of subdivision registration.

The cost of land acquired by the City without consideration, including donated or conveyed land, will be equal to fair value at the time of acquisition. Fair value will be determined using an estimate of the current market value.

Ancillary costs associated with the donated/conveyed asset will also be capitalized.

### 6.0 Capital Work in Progress

The total cost of TCA, which meet the defined thresholds, currently under construction and not ready to be put into service at the end of the reporting year, will be reported as Work-In-Progress (WIP) on the City's Statement of Financial Position.

Eligible pre-construction costs incurred prior to the actual acquisition or construction of a TCA will be accumulated for each TCA or project as WIP. If in a subsequent period it is determined that the acquisition, development or construction of the TCA will not proceed, the costs accumulated as WIP will be immediately expensed.

### 7.0 Componentization

Tangible capital assets may be accounted for using either the single asset or component approach. Whether the component approach is to be used will be determined by the usefulness of the information versus the cost of collecting and maintaining information at the component level.

Factors to consider when determining whether to use a component approach include:

- Major components may have significantly different useful lives and consumption patterns than the related tangible capital asset.
- Value of components in relation to the related tangible capital asset.

Major components will be grouped when the assets have similar characteristics and estimated useful lives or consumption rates.



Expenditures, regardless of value, related to assets capitalized using the single asset approach but do not extend the useful lives or improve the economic benefit of the assets must be expensed in the period in which they occur.

Please see Appendix A for a detailed list of asset groups and components.

### **8.0 In Service Date**

The in-service date for a TCA is the date at which the City begins to utilize the TCA. Confirmation that a TCA is in service could include such indicators as the receipt of an occupancy permit, certificate of substantial completion or certificate of acceptance by the City.

Conveyed linear assets will be considered in service by the City when a registered plan is accepted for maintenance through a Council resolution.

Land conveyed to the City through registered subdivision agreements will be recognized when there is evidence that land title has been transferred.

### **9.0 Useful Life**

Useful life is the period over which an asset is expected to be available for use by the City. It is normally the shortest of the asset's physical, technological, commercial or legal life. Some of the factors that are considered when determining an asset's useful life are the asset's intended use, construction type, current maintenance policies and technological changes.

A comprehensive list of useful life of the City's assets, by category, is attached (Appendix A).

The appropriate amortization period for each assets category has been determined at a corporate level with input from user departments. The useful lives of the City's assets will be reviewed on a regular basis and revised, with the approval of the Treasurer, when the appropriateness of a change can be clearly demonstrated.

### **10.0 Amortization/Depreciation**

Amortization is an accounting process that allocates the cost of an asset over accounting periods, as an expense of its useful life. Amortization charges are included in the cost of operations and contribute directly to the net annual operating results.

In general, the City uses or consumes a TCA relatively evenly over the life of the asset. Hence, the most appropriate method for calculating amortization is the straight-line method.

Amortization will begin in the year an asset is put in service. For projects with distinctive phases, amortization will begin with the completion of each phase. Regardless of the month an asset is put in service, half of the annual amortization expense will be charge in the first year.

The amortization method will be reviewed on a regular basis and will be revised when the appropriateness of a change can be clearly demonstrated.

### **11.0 Disposal**

The guidelines for the disposal of tangible capital assets are governed by the Purchasing Bylaw.

Pooled assets will continue to be depreciated over their full lives regardless of the service status of the individual asset in the pool. Non pooled assets will be accounted for as outlined below:





The gain or loss on the disposal of an asset is the difference between the net book value of the asset (at the time of disposal) and the proceeds from the disposal. The gain or loss on disposal of the asset will be charged to the appropriate operating account.

In cases where the tangible capital assets are permanently taken out of service, destroyed or replaced due to obsolescence, scrapping or dismantling, the department head or designate must notify Finance Department of the asset ID, asset description and effective date. The Finance department is responsible for adjusting the asset registers and writing down the asset to the estimated residual value.

Amortization of assets which are temporarily taken out of service should continue to be recorded as if the asset were in use. If the asset is redeployed, the useful life should be determined based upon the new usage of the asset.

### **12.0 Write Down/Write Off**

Pooled assets will continue to be depreciated over their full lives regardless of the service status of the individual asset in the pool. Non-pooled assets will be accounted for as outlined below:

The value of a tangible capital asset will be written down when conditions indicate that the service potential to be derived from the asset has been diminished. These conditions include but are not limited to:

- A change in the extent to which the TCA is used
- A change in the manner in which the TCA is used
- Significant technological developments
- Physical damage
- Removal of the TCA from service
- A decline in or cessation of the need for the services provided by the TCA
- A decision to halt construction of the TCA before it is complete or in useable or saleable condition
- A change in the law or environment affecting the extent to which the tangible capital asset can be used.

The impairment to the tangible capital asset must be permanent in nature and the rationale must be documented. The TCA would be written down to the revised estimate of the value of the asset's remaining service potential.

A write down cannot be reversed.

### **13.0 Maintenance vs. Betterment**

PSAB 3150 .21 states that the following basic distinctions can be used to identify maintenance and betterments:

- Maintenance and repairs maintain the predetermined service potential of a TCA for a given useful life. Such expenditures are expensed in the accounting period in which they are incurred.
- Betterments increase service potential (and may or may not increase the remaining useful life of the tangible capital asset). Such expenditures would be included in the cost of the related asset.

Expenditures, regardless of value, which do not extend the useful life or improve the economic benefit of the asset, must be expensed in the period in which they occur.





### 14.0 Capital Leases

A capital lease is a lease with contractual terms that transfer substantially all the benefits and risks inherent in ownership of property to the City. For substantially all of the benefits and risks of ownership to be transferred, one or more of the following conditions must be met:

- There is reasonable assurance that the City will obtain ownership of the leased property by the end of the lease term.
- The lease term is of such duration that the City will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span.
- The City would be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement.

The process to account for a capital lease is the same as acquiring a capital asset and incurring a liability.

Notwithstanding the above, leases will be considered operating leases, therefore expensed, when the net present value of the future minimum lease payments or fair value, whichever is less, is less than \$10,000.

## 6. Roles and Responsibilities

### Operating departments are responsible for:

- Providing information on capital request forms identifying all information required for the eventual calculation of amortization
- Advising the Senior Manager of Financial Planning and Reporting of all acquisitions, disposals and asset life expectancy changes
- Ensuring proper control of tangible capital assets is maintained
- Providing information about the availability, condition and usage of the asset as required
- Correct allocation of all expenses whether capital or operating. Note that all expenses charged to a capital WIP project must meet the definition of eligible costs for a TCA
- Ensuring expenses are charged to the correct WIP account. Department must bear in mind that all WIP transactions will be audited for eligibility as part of the annual external audit.

### Finance is responsible for:

- Maintaining the City's asset register
- Accounting for all TCA in accordance with this policy
- Reporting of all TCA in the financial statements of the City
- Establishing policies in compliance with PSAB, the Municipal Act and other Ministry guidelines
- Updating this policy as required and monitoring compliance on an ongoing basis
- Recording capital assets appropriately, confirming departments are charging expenses correctly, and that all asset costs are valid
- Ensuring reporting requirements for provincially, federally or other funding sourced programs appropriately and accurately reflecting the impacts of PSAB (if any)
- Regular review of the useful life of each asset class
- Periodic physical inventories, including spot-checks where feasible, to ensure all assets are still in use and available
- Reporting to departments regarding capital assets



## Budget 2025: A Markham Milestone

- Ensuring that assets conveyed through development agreements are captured including the required values needed for PSAB compliance.



## Appendix A

Category 1	Category 2	Category 3	Recording Method	Useful Life-Years	Components
<b>Buildings</b>			Single Asset (by Building)	40	
<b>Equipment</b>	Facility Equipment		Pooled by Year	10	Indoor Cleaning/Maintenance, Kitchen, Theatre, etc.
	Facility Recycling Containers		Pooled by Year	10	
	Fire Services Equipment		Pooled by Year	11	
	ITS Equipment		Pooled by Year	7	Audio/Visual, Computers, Fire Dispatch, Library 3M HW, Network Device, Peripherals, Print Shop Equip, Printers, Servers & Telecomm.
	Non-Licensed Construction/Maintenance Equipment		Pooled by Year	7	
	Parking Machines		Pooled by Year	10	
	Recreation Fitness & Program Equipment		Pooled by Year	5	
	Solar PV Panels		Single Asset (by location)	20	
	Air-Supported Structure		Single Asset (by location)	20	
	Artificial Turf		Single Asset (by location)	15	
<b>Furniture &amp; Fixtures</b>	Facility Furniture		Pooled by Year	10	
	Office Furniture		Pooled by Year	15	
<b>Infrastructure</b>	Bridges	Substructure	Single Asset (by Bridge #)	75	
		Superstructure	Single Asset (by Bridge #)	25	
	Culverts		Pooled by Year	50	
	Fencing		Pooled by Year	20	
	Guide Rails		Pooled by Year	20	
	Masonry/Precast Concrete Features		Pooled by Year	40	
	Parking Lots	Paved Surface	Pooled by Year	25	
		Sub-base	Pooled by Year	45	
	Pedestrian Bridges		Pooled by Year	40	
	Retaining Walls		Pooled by Year	20	
	Right-Of-Ways (ROW's)	Road Surface	Pooled by Year	25	Asphalt surface-roads & laneways, curbs and speed humps.
		Sidewalks	Pooled by Year	45	Concrete surface of sidewalks
		Sub-base	Pooled by Year	45	Drainage, aggregate & earthwork.
	Signals	Controllers	Pooled by Year	10	
		Electrical, Poles & Heads	Pooled by Year	22	
	Signs		Pooled by Year	10	
	Storm Sewer Systems		Pooled by Year	88	
	Stormwater Lift Stations	Building Structure	Single Asset (by Station)	100	
		Electrical	Single Asset (by Station)	50	
		Process Mechanical	Single Asset (by Station)	25	
		Substructure - Concrete	Single Asset (by Station)	100	
		Substructure - Misc. Metals	Single Asset (by Station)	50	
	Street Lights		Pooled by Year	35	
	SWM Ponds		Single Asset (by Pond)	10	
	Traffic Islands		Pooled by Year	25	
<b>Land</b>	Land Parcels		Single Asset (by Roll #)	n/a	
	Park Landscaping		Pooled by Year	n/a	
	Land Under ROW's		Pooled by Year	n/a	
<b>Library Furniture &amp; Fixtures</b>	Library Furniture & Fixtures		Pooled by Year	10	
<b>Library Media Collection</b>	Library Media Collection		Pooled by Year	7	
<b>Parks &amp; Pathways</b>	Other Structures	Lighting	Pooled by Year	30	Pathway & sportfield lighting.
		Park Furnishings	Pooled by Year	10	Benches, waste receptacles, signage.
		Shelters	Pooled by Year	40	Park buildings, gazebos, arbors.
		Skate Parks	Pooled by Year	25	
		Sportsfield Structures	Pooled by Year	10	Fencing, Court surfaces, Bleachers, Goal posts.
	Pathways		Pooled by Year	15	
	Playground Structures		Pooled by Year	15	
	Site Servicing & Drainage		Pooled by Year	60	Water supply & drainage.
	Waterplay Structures		Pooled by Year	20	



## Budget 2025: A Markham Milestone

Category 1	Category 2	Category 3	Recording Method	Useful Life-Years	Components
Vehicles	Fire Apparatus		Pooled by Year	9	
	Licensed Vehicles		Pooled by Year	7	
Waterworks Equipment	O&M Tools and Equipment		Pooled by Year	9	
Waterworks Infrastructure	Drinking Water Distribution System		Pooled by Year	60	
	Sanitary Sewage Collection System		Pooled by Year	85	
	Sanitary Sewage Pumping Stations	Architecture	Single Asset (by Station)	50	
		Building Mechanical	Single Asset (by Station)	25	
		Building Structure	Single Asset (by Station)	100	
		Civil access area	Single Asset (by Station)	50	
		Civil - Fence and Pavement	Single Asset (by Station)	20	
		Civil - Underground Piping (100)	Single Asset (by Station)	100	
		Civil - Underground Piping (50)	Single Asset (by Station)	50	
		Electrical (25)	Single Asset (by Station)	25	
		Electrical (50)	Single Asset (by Station)	50	
		Instrumentation & Control	Single Asset (by Station)	15	
		Machinery	Single Asset (by Station)	50	
		Process Mechanical	Single Asset (by Station)	25	
		Substructure - Concrete	Single Asset (by Station)	100	
		Substructure - Misc. Metals	Single Asset (by Station)	50	
Waterworks Vehicles	Licensed Vehicles		Pooled by Year	7	



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Anthony Roman Centre**

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